



REPORT

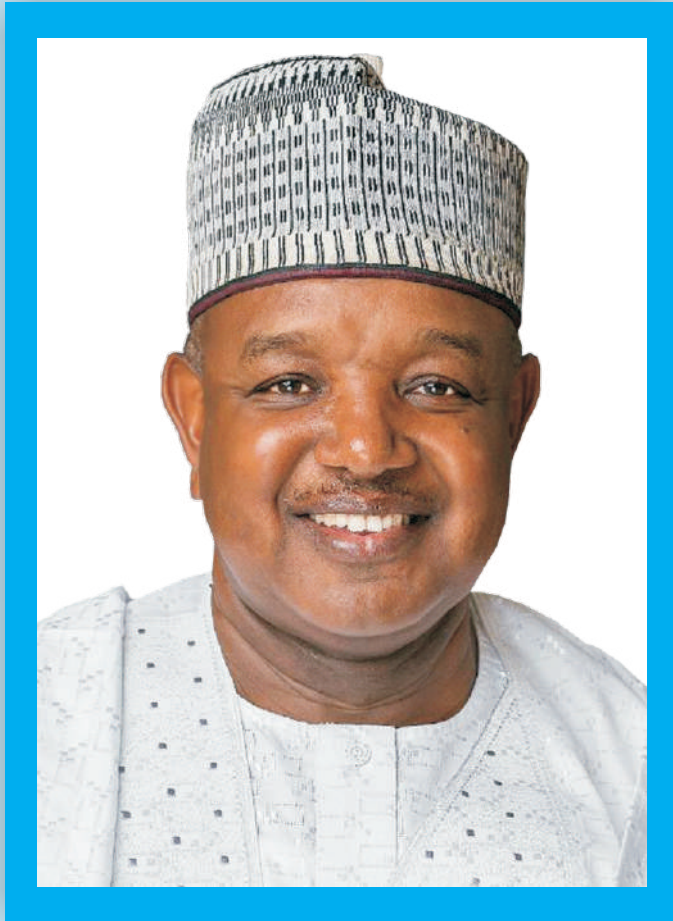
OF THE ACCOUNTANT GENERAL WITH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021





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





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



Ibrahim Mohammed Augie
Hon. Commissioner, Finance





Alh. Garba Umar Dutsin Mari, ^{FCNA}
Permanent Secretary, Finance



Ibrahim Umar Ika, FCNA, CITN, FFNA
Accountant General





Mustapha Abubakar Tata (cna)
Deputy Accountant General

Final Account Committee Members



Umar Faruk Muh'd Jega
Director Debt Management Dept.



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



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



Faruk Shehu Shettima



Faruk Mohammed



Ibrahim Abubakar Kangiwa



Ahmed Aliyu



KEBBI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE
P.M.B. 1073, BIRNIN KEBBI Tel: 068-320631, 321805

INTRODUCTION

In accordance with the finance (Control and Management) act 1958, cap 144 LFN, as amended. It is my honor and privilege to present report on the accounts of the Government of Kebbi State of Nigeria with the Financial Statements for the year ended 31st December, 2021 together with the notes thereon.

STATEMENT OF ACCOUNTING POLICIES

Below are the summary of the most significant accounting policies adopted in the preparation of Kebbi State Government Accounts and Financial Statements for the year 2021.

BASIS OF ACCOUNTING

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

INVESTMENT

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

CAPITAL COST

These are recognizable in the year of occurrence only.

ASSET AND LIABILITIES

Assets are stated at their net value, while liabilities are recognized in full. The figure shown as Liability over Asset amounting to 25,468,745,283.15 it's a balancing figure due to the use of Cash Basis of Accounting.

ACCOUNTANT GENERAL'S REPORT CONSOLIDATED REVENUE FUND

Consolidated Revenue Fund (CRF) represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and



KEBBI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL

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expenditure for the year have been recognized.

CAPITAL DEVELOPMENT FUND

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

RECURRENT REVENUE

Recurrent Revenue are revenue generated by the State from Taxes, Fine and Fees, Earnings and Sales, Rent on Government Property, Dividend Income from Investments and other incidental revenue. They are recognized in the Financial Statements when received.

RECURRENT EXPENDITURE

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

CONCLUSION

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

IBRAHIM UMAR (FCNA, CITN, FNFA)
ACCOUNTANT GENERAL





KEBBI STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

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

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

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

Responsibility for integrity and objectivity of financial statements rest entirely with the Government. Efforts have been made to ensure that the financial statements together with the notes there on reflect the financial position of Government as at 31st December 2021 and its operation for the year ended on that date..

IBRAHIM UMAR (FCNA, CITN, FNFA)
ACCOUNTANT GENERAL

OFFICE OF THE AUDITOR GENERAL

KEBBI STATE OF NIGERIA

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

Telephone: 068/320754

In reply quote
Ref: No and date



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

Date:.....

AUDIT CERTIFICATE

The financial statement of Government of Kebbi State of Nigeria for the year ended 31st December 2021, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended).

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

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

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

Special Opinion

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

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

FARUK B. RUFAI (FCNA, CFA, FCFEN, FCCSA, ACCS)
Ag. Auditor General,
Kebbi State.



AUDIT CERTIFICATE

FIVE YEAR FINANCIAL SUMMARY



| S/NO. | DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| A. | <u>REVENUE</u> | | | | | | |
| 1 | Statutory Allocation | 21,525,225,499.32 | 29,940,205,132.11 | 44,849,071,065.06 | 43,479,152,211.97 | 35,791,477,878.76 | 37,786,349,086.07 |
| 2 | Internal Generated Revenue | 3,132,343,261.98 | 4,425,486,314.59 | 4,881,960,805.63 | 7,367,334,836.87 | 7,976,260,800.14 | 9,857,039,462.25 |
| 3 | Value Added Tax | 8,270,637,956.79 | 9,923,524,920.40 | 11,346,315,627.12 | 12,004,631,273.89 | 14,522,931,240.11 | 20,216,067,883.02 |
| 4 | Grant & Reimbursement | | | | | 6,902,000,000.00 | 2,446,620,000.00 |
| 5 | Extenal & Internal Loan | 21,482,804,382.70 | 8,255,000,000.00 | | 2,200,000,000.00 | | 3,007,180,457.14 |
| 6 | Other Income | 4,614,359,742.42 | 32,016,211,429.41 | 27,759,670,880.54 | 8,816,632,567.95 | 11,514,965,528.97 | 8,688,483,832.70 |
| 7 | Dividend Received from Companies | 30,834,135.00 | 25,636,105.13 | 51,566,088.58 | 31,116,790.02 | 84,201,051.52 | 18,699,582.11 |
| | TOTAL REVENUE | 59,056,204,978.21 | 84,586,063,901.64 | 88,888,584,466.93 | 73,898,867,680.70 | 76,791,836,499.50 | 82,020,440,303.29 |
| B. | <u>EXPENDITURE</u> | | | | | | |
| 1 | Personnel Cost | 18,634,410,058.54 | 22,653,350,874.62 | 22,743,094,122.60 | 22,154,984,560.55 | 26,095,346,212.95 | 24,457,742,635.72 |
| 2 | Overhead Cost | 5,059,458,371.62 | 8,754,910,125.15 | 11,940,544,710.93 | 14,548,036,446.47 | 9,643,081,037.34 | 14,879,615,911.29 |
| 3 | Loan Repayment (Internal Loan) | 3,106,388,334.35 | 3,170,873,289.72 | 3,186,665,796.00 | 3,223,769,542.86 | 1,876,848,911.84 | 2,299,443,461.22 |
| 4 | Loan Repayment (External Loan) | 365,363,076.83 | 584,832,940.81 | 461,645,217.32 | 473,295,499.14 | 602,001,501.68 | 835,937,765.81 |
| 5 | Capital Expenditure | 31,849,706,285.23 | 59,673,158,806.30 | 46,331,298,080.26 | 44,378,837,858.98 | 26,689,783,008.98 | 38,476,466,765.20 |
| | TOTAL PAYMENT | 59,015,326,126.57 | 94,837,126,036.60 | 84,663,247,927.11 | 84,778,923,908.00 | 64,907,060,672.79 | 80,949,206,539.24 |
| C. | <u>CASH BALANCE</u> | | | | | | |
| 1 | Net Cash Balance | 40,878,851.64 | (10,251,062,134.96) | 4,225,336,539.82 | (10,880,056,227.30) | 11,884,775,826.71 | 1,071,233,764.05 |
| 2 | Opening Balance | 30,597,061,540.65 | 30,635,940,392.29 | 20,384,878,257.33 | 24,610,214,797.15 | 13,730,158,569.85 | 25,614,934,396.56 |
| 3 | Closing Balance | 30,637,940,392.29 | 20,384,878,257.33 | 24,610,214,797.15 | 13,730,158,569.85 | 25,614,934,396.56 | 26,686,168,160.61 |



CASH FLOW STATEMENT

| CASH FLOW FROM OPERATING ACTIVITIES | NOTES | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | PREVIOUS YEAR |
|--|-------|--------------------------|-------------|--------------------------|--------------------------|--------------------------|
| ADD RECEIPT | | BUDGET | BUDGET | | ACTUAL 2021 | ACTUAL 2020 |
| | | ₦ | ₦ | ₦ | ₦ | ₦ |
| Statutory Allocation From FAAC | 1 | 42,117,096,330.00 | 0.00 | 42,117,096,330.00 | 37,786,349,086.07 | 35,791,477,878.76 |
| Valua Added Tax (VAT) | 2 | 16,563,707,139.00 | 0.00 | 16,563,707,139.00 | 20,216,067,883.02 | 14,522,931,240.11 |
| SUB TOTAL | | 58,680,803,469.00 | 0.00 | 58,680,803,469.00 | 58,002,416,969.09 | 50,314,409,118.87 |
| Taxes | 3 | 8,010,000,000.00 | 0.00 | 8,010,000,000.00 | 7,404,425,156.58 | 7,050,154,299.51 |
| Fine | 3 | 29,225,000.00 | 0.00 | 29,225,000.00 | 1,219,231,374.52 | 315,360,829.33 |
| Fees | 3 | 684198747.00 | 0.00 | 684198747.00 | 812,820,916.34 | 210,240,552.89 |
| Licences | 3 | 31,000,000.00 | 0.00 | 31,000,000.00 | 25,002,550.00 | 25,505,285.00 |
| Earning | 3 | 64,987,000.00 | 0.00 | 64,987,000.00 | 82,448,909.71 | 41,258,725.59 |
| Sales | 3 | 2,744,480,000.00 | 0.00 | 2,744,480,000.00 | 192,380,789.32 | 96,270,359.71 |
| Rent on Gov't Property | 3 | 68,100,000.00 | 0.00 | 68,100,000.00 | 28,241,130.92 | 71,538,480.11 |
| Interest Recieved & Dividends | 3 | 4,000,000.00 | 0.00 | 4,000,000.00 | 55,632,905.38 | 63,080,715.97 |
| Miscellaneous | 3 | 564,800,000.00 | 0.00 | 564,800,000.00 | 36,855,729.48 | 102,851,552.03 |
| TOTAL INTERNAL GENERATED REVEUNE | | 12,200,790,747.00 | 0.00 | 12,200,790,747.00 | 9,857,039,462.25 | 7,976,260,800.14 |
| Other FAAC Transfer | 4 | 669,633,334.00 | 0.00 | 669,633,334.00 | 1,085,982,204.27 | 1,365,329,841.98 |
| Miscellaneous (Exchange Diffirence/Gain) | 5 | 1,606,823,195.00 | 0.00 | 1,606,823,195.00 | 195,815,359.74 | 1,095,561,272.25 |
| Miscellaneous(Forex Equalisation) | 6 | 0.00 | 0.00 | 0.00 | 99,100,637.14 | 354,742,619.46 |
| Miscellaneous(Bank Charges) | 7 | 27,728,259.00 | 0.00 | 27,728,259.00 | 13,905,246.10 | 28,246,474.81 |
| Miscellaneous(Foreign Exchange)) | 8 | 131,178,097.00 | 0.00 | 131,178,097.00 | 0.00 | 612,489,022.82 |
| Miscellaneous(Solid Minerals) | 9 | 106,065,727.00 | 0.00 | 106,065,727.00 | 50,011,920.20 | 72,317,540.94 |
| Miscellaneous (Excess Oil Revenue) | 10 | 1,031,384,143.00 | 0.00 | 1,031,384,143.00 | 0.00 | 0.00 |
| Miscellaneous(Stablization) | | 0.00 | 0.00 | 0.00 | 0.00 | 148,807,407.68 |
| Sales of Government Asset (Airport) | 11 | 16,025,134,503.00 | 0.00 | 16,025,134,503.00 | 0.00 | 0.00 |
| Local Gov't Contribution(25% Developmental Project) | 12 | 1,211,164,323.00 | 0.00 | 1,211,164,323.00 | 6,478,560,811.33 | 6,805,972,985.98 |
| Miscellaneous(Local Govt Contribution to Primary Health Care under 1 roof) | 13 | 752,867,040.00 | 0.00 | 752,867,040.00 | 752,867,040.24 | 0.00 |

CASH FLOW STATEMENT (Contd.)

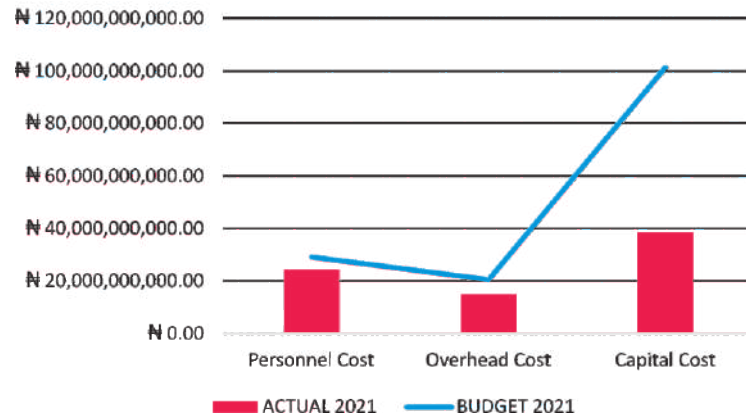


| | | | | | | |
|---|-----|----------------------------|-------------|----------------------------|--------------------------|----------------------------|
| Cash Held BY MDAs | 14 | 0.00 | 0.00 | 0.00 | 12,240,613.69 | 257,960,256.06 |
| Grant | 22 | 30,554,787,280.00 | 0.00 | 30,554,787,280.00 | 2,446,620,000.00 | 6,902,000,000.00 |
| TOTAL OTHER REVEUNE | | 32,518,818,643.00 | 0.00 | 32,518,818,643.00 | 11,135,103,832.71 | 13,965,933,242.04 |
| TOTAL RECIEPT | | 103,400,412,859.00 | 0.00 | 103,400,412,859.00 | 78,994,560,264.05 | 72,256,603,161.05 |
| LESS PAYMENT | | | | | | |
| Personnel Cost | ST3 | 29,507,196,943.00 | 0.00 | 29,507,196,943.00 | 24,457,742,635.72 | 26,095,346,212.95 |
| Overhead Cost | ST3 | 20,734,842,844.00 | 0.00 | 20,734,842,844.00 | 14,879,615,911.29 | 9,643,081,037.34 |
| TOTAL PAYMENT | | 50,242,039,787.00 | 0.00 | 50,242,039,787.00 | 39,337,358,547.01 | 35,738,427,250.29 |
| NET CASH FLOW FROM OPERATING ACTIVITIES | | 53,158,373,072.00 | 0.00 | 53,158,373,072.00 | 39,657,201,717.04 | 36,518,175,910.76 |
| CASH FLOW FROM INVESTMENT ACTIVITIES | | | | | | |
| PURCHASE/CONSTRUCTION OF ASSETS | | | | | | |
| Economic Sector | 20 | 26,637,537,363.00 | 0.00 | 26,637,537,363.00 | 10,820,621,282.93 | (9,851,278,817.64) |
| Social Sector | 20 | 31,502,879,144.00 | 0.00 | 31,502,879,144.00 | 9,676,092,204.45 | (5,455,443,873.73) |
| Regional Sector (Environmental) | 20 | 11,400,000,000.00 | 0.00 | 11,400,000,000.00 | 5,982,674,605.66 | (2,154,170,063.22) |
| Administration Sector | 20 | 22,224,552,380.00 | 0.00 | 22,224,552,380.00 | 9,667,841,040.25 | (8,632,793,314.62) |
| Contigency Fund | 20 | 373,261,446.00 | 0.00 | 373,261,446.00 | 250,000,000.00 | (250,000,000.00) |
| Covid-19 Expenses(Capital) | 34 | 9,329,392,809.00 | 0.00 | 9,329,392,809.00 | 2,079,237,631.91 | (346,096,939.77) |
| TOTAL CAPITAL EXPENDITURE | | 101,467,623,142.00 | 0.00 | 101,467,623,142.00 | 38,476,466,765.20 | (26,689,783,008.98) |
| Add Dividend Received from Companies | 21 | 0.00 | 0.00 | 0.00 | 18,699,582.10 | 84,201,051.52 |
| NET CASH FLOW FROM INVESTMENT ACTIVITIES | | (48,309,250,070.00) | 0.00 | (48,309,250,070.00) | 1,199,434,533.94 | (26,605,581,957.46) |
| CASH FLOW FROM FINANCING ACTIVITIES | | | | | | |
| External Loan Received | 23 | 804,262,180.00 | 0.00 | 804,262,180.00 | 0.00 | 0.00 |
| Internal Loans (Briging Financing) | 24 | 8,900,000,000.00 | 0.00 | 8,900,000,000.00 | 3,007,180,457.14 | 0.00 |
| Loan Repayment (External Loan) | 25 | 400,000,000.00 | 0.00 | 400,000,000.00 | 835,937,765.81 | (602,001,501.68) |
| Loan Repayment (Internal Loan) | 26 | 2,303,384,877.00 | 0.00 | 2,303,384,877.00 | 2,299,443,461.22 | (1,876,848,911.84) |
| Net Cash Flow From Financing Activities | | 12,407,647,057.00 | 0.00 | 12,407,647,057.00 | (128,200,769.89) | (2,478,850,413.52) |
| Net Cash Flow From All Activities | | 24,815,294,114.00 | 0.00 | 24,815,294,114.00 | 1,071,233,764.05 | 11,884,775,826.71 |
| Cash & its Equivalent 1-01-2021 | | 0.00 | 0.00 | 0.00 | 25,614,934,396.56 | 13,730,158,569.85 |
| Cash & its Equivalent 31-12-2021 | 28 | 0.00 | 0.00 | 0.00 | 26,686,168,160.61 | 25,614,934,396.56 |

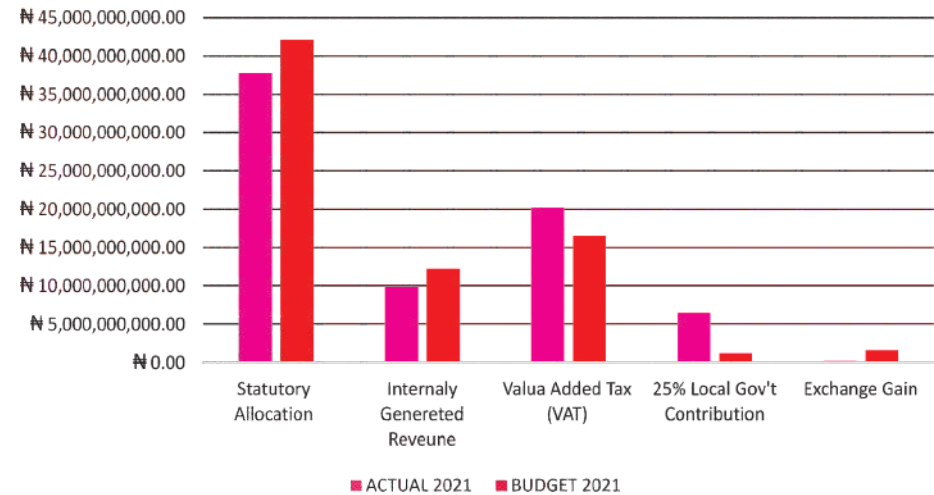

IBRAHIM UMAR (FCNA, CITN, FNFA)
 ACCOUNTANT GENERAL



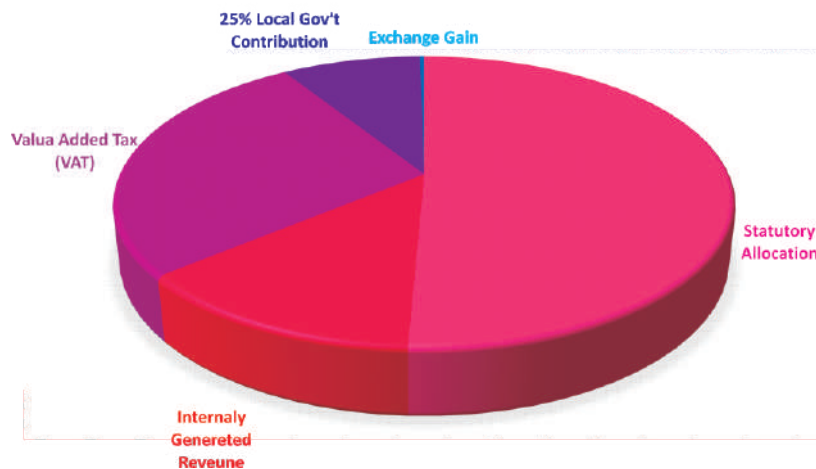
BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR



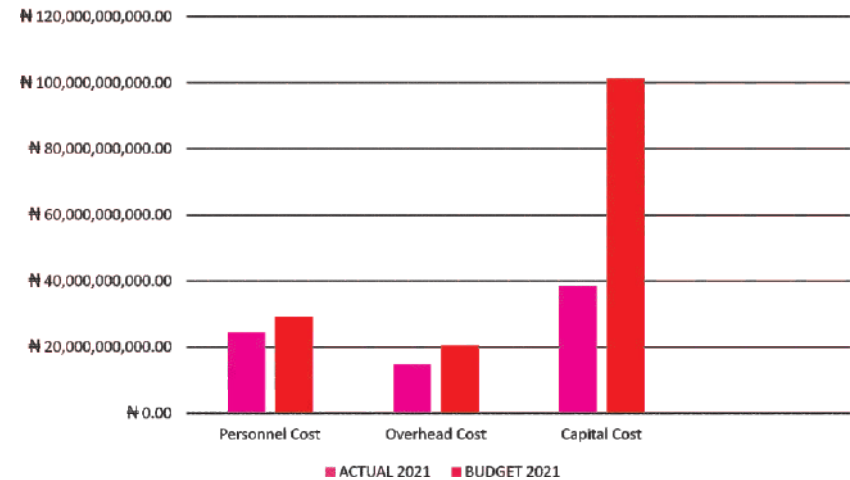
BUDGET AND ACTUAL REVENUE FOR THE YEAR



ACTUAL REVENUE FOR THE YEAR



BUDGET AND ACTUAL RECURRENT EXPENDITURE





STATEMENT OF FINANCIAL POSITION (ASSET AND LIABILITY)

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


IBRAHIM UMAR (FCNA, CITN, FNEA)
 ACCOUNTANT GENERAL

STATEMENT OF CONSOLIDATED REVENUE FUND



| PREVIOUS YEAR ACTUAL ₦ | DETAIL | NOTE | ORIGINAL BUDGET | AMENDED BUDGET | FINAL BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMAN CE IN |
|------------------------------|--------------------------------------|------|--------------------------|-------------------|--------------------------|--------------------------|---------------------------|------------------------------|
| | | | | | ₦ | ₦ | ₦ | % |
| 13,456,223,566.29 | Opening Balance | | | | | 23,238,608,364.48 | | |
| 35,791,477,878.76 | Statutory Allocation | 1 | 49,638,539,231.00 | 0.00 | 49,638,539,231.00 | 37,786,349,086.07 | (11,852,190,144.93) | 76.12 |
| 14,522,931,240.11 | Value Added Tax | 2 | 18,131,516,354.00 | 0.00 | 18,131,516,354.00 | 20,216,067,883.02 | 2,084,551,529.02 | 111.50 |
| 63,770,632,685.16 | SUB TOTAL | | 67,770,055,585.00 | 0.00 | 67,770,055,585.00 | 81,241,025,333.57 | 13,470,969,748.57 | 119.88 |
| | OTHER REVENUE | | | | | | | |
| 1,095,561,272.25 | Exchange Gain | 5 | 1,300,000,000.00 | 0.00 | 1,300,000,000.00 | 195,815,359.74 | (1,104,184,640.26) | 15.06 |
| 1,365,329,841.98 | Miscellaneous (Other FAAC Transfers) | 4 | 669,633,334.00 | 0.00 | 669,633,334.00 | 1,085,982,204.27 | 416,348,870.27 | 0.00 |
| 773,538,106.99 | Excess Crude Oil | | 752,867,040.00 | 0.00 | 752,867,040.00 | 0.00 | (752,867,040.00) | 0.00 |
| 28,246,474.81 | Bank Charges | 7 | 27,728,259.00 | 0.00 | 27,728,259.00 | 13,905,246.10 | (13,823,012.90) | 50.15 |
| 354,742,619.46 | Forex Equalisation | 6 | 0.00 | 0.00 | 0.00 | 99,100,637.14 | 99,100,637.14 | 0.00 |
| 72,317,540.94 | Solid Minerals | 9 | 106,065,727.00 | 0.00 | 106,065,727.00 | 50,011,920.20 | (56,053,806.80) | 47.15 |
| 148,807,407.68 | Stablization Fund | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 612,489,022.82 | Refund from Debt Suspension | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 257,960,256.06 | Cash Held by MDAs | 15 | 0.00 | 0.00 | 0.00 | 12,240,393.19 | 12,240,393.19 | 0.00 |
| 4,708,992,542.99 | SUB TOTAL | | 2,856,294,360.00 | 0.00 | 2,856,294,360.00 | 1,457,055,760.64 | (1,399,238,599.36) | 51.01 |
| 7,050,154,296.51 | Taxes (Direct & Indirect) | 3 | 8,524,100,000.00 | 0.00 | 8,524,100,000.00 | 7,404,425,156.58 | (1,119,674,843.42) | 86.86 |
| 315,360,831.13 | Fines | 3 | 136,816,176.00 | 0.00 | 136,816,176.00 | 1,219,231,374.52 | 1,082,415,198.52 | 891.15 |
| 210,240,554.09 | Fees | 3 | 91,210,784.00 | 0.00 | 91,210,784.00 | 812,820,916.34 | 721,610,132.34 | 891.15 |
| 25,505,285.00 | Licences | 3 | 39,250,000.00 | 0.00 | 39,250,000.00 | 25,002,550.00 | (14,247,450.00) | 63.70 |
| 71,538,480.11 | Rent on Gov't Property | 3 | 811,675,136.10 | 0.00 | 811,675,136.10 | 28,241,130.92 | (783,434,005.18) | 3.48 |
| 63,080,715.97 | Interest and Dividend | 3 | 1,893,908,650.90 | 0.00 | 1,893,908,650.90 | 55,632,905.38 | (1,838,275,745.52) | 2.94 |
| 41,258,725.59 | Earning | 3 | 22,100,000.00 | 0.00 | 22,100,000.00 | 82,448,909.71 | 60,348,909.71 | 373.07 |
| 96,270,359.71 | Sales | 3 | 180,680,000.00 | 0.00 | 180,680,000.00 | 192,380,789.32 | 11,700,789.32 | 106.48 |
| 102,851,552.03 | Miscellaneous | 3 | 564,800,000.00 | 0.00 | 564,800,000.00 | 36,855,729.48 | (527,944,270.52) | 6.53 |
| 7,976,260,800.14 | SUB TOTAL | | 12,264,540,747.00 | 0.00 | 12,264,540,747.00 | 9,857,039,462.25 | (2,407,501,284.75) | 80.37 |
| 76,455,886,028.29 | TOTAL RECEIVE | | 82,890,890,692.00 | 0.00 | 82,890,890,692.00 | 92,555,120,556.46 | 9,664,229,864.46 | 111.66 |
| | LESS: EXPENDITURE | | | | | | | |



STATEMENT OF CONSOLIDATED REVENUE FUND (Contd.)

| | | | | | | | | | |
|--------------------------|-------------------------------|-----|--------------------------|-------------|--------------------------|--------------------------|----------------------------|---------------|--|
| | PERSONNEL COST | | | | | | | | |
| 9,188,672,860.58 | Ministries | 15 | 10,139,904,648.00 | 0.00 | 10,139,904,648.00 | 9,251,239,991.01 | 888,664,656.99 | 91.24 | |
| 9,738,787,788.17 | Board and Parastatals | 16 | 11,373,503,288.00 | 0.00 | 11,373,503,288.00 | 9,224,443,955.58 | 2,149,059,332.42 | 81.10 | |
| 7,167,885,564.20 | CRF Charges | 19 | 7,593,789,007.00 | 0.00 | 7,593,789,007.00 | 5,584,829,612.58 | 2,008,959,394.42 | 73.54 | |
| | Covid 19 Expenses(wages) | 34 | 400,000,000.00 | 0.00 | 400,000,000.00 | 397,229,076.55 | 2,770,923.45 | 99.31 | |
| 26,095,346,212.95 | TOTAL PERSONNEL COST | | 29,507,196,943.00 | 0.00 | 29,507,196,943.00 | 24,457,742,635.72 | 5,049,454,307.28 | 82.89 | |
| | OVERHEAD COST | | | | | | | | |
| 5,613,373,693.63 | Ministries | 17 | 11,944,087,404.00 | 0.00 | 11,944,087,404.00 | 5,521,634,645.96 | 6,422,452,758.04 | 46.23 | |
| 1,482,797,200.00 | Board and Parastatals | 18 | 4,804,743,779.00 | 0.00 | 4,804,743,779.00 | 2,713,135,698.33 | 2,091,608,080.67 | 56.47 | |
| 2,546,910,143.71 | CRF Charges | 19 | 3,778,611,661.00 | 0.00 | 3,778,611,661.00 | 5,731,900,275.24 | (1,953,288,614.24) | 151.69 | |
| | Other FAAC Expenses | 27 | 0.00 | 0.00 | 0.00 | 877,142,526.76 | (877,142,526.76) | 0.00 | |
| | Covid 19 Expenses(overhead) | 34 | 207,400,000.00 | 0.00 | 207,400,000.00 | 35,802,765.00 | 171,597,235.00 | 17.26 | |
| 9,643,081,037.34 | TOTAL OVERHEAD COST | | 20,734,842,844.00 | 0.00 | 20,734,842,844.00 | 14,879,615,911.29 | 5,855,226,932.71 | 71.76 | |
| 35,738,427,250.29 | TOTAL PAYMENT | | 50,242,039,787.00 | 0.00 | 50,242,039,787.00 | 39,337,358,547.01 | 10,904,681,239.99 | 78.30 | |
| 40,717,458,778.00 | Operating Balance | | 32,648,850,905.00 | 0.00 | 32,648,850,905.00 | 53,217,762,009.45 | (20,568,911,104.45) | 163.00 | |
| | Appropriation/Transfer | | | | | | | | |
| 15,000,000,000.00 | Transfer to CDF | ST4 | 14,503,495,114.00 | 0.00 | 14,503,495,114.00 | 24,000,000,000.00 | (9,496,504,886.00) | 165.48 | |
| 602,001,501.68 | External Loan Repayment | 25 | 400,000,000.00 | 0.00 | 400,000,000.00 | 835,937,765.81 | (435,937,765.81) | 208.98 | |
| 1,876,848,911.84 | Internal Loan Repayment | 26 | 2,303,384,877.00 | 0.00 | 2,303,384,877.00 | 2,299,443,461.22 | 3,941,415.78 | 99.83 | |
| 17,478,850,413.52 | SUB TOTAL | | 17,206,879,991.00 | 0.00 | 17,206,879,991.00 | 27,135,381,227.03 | (9,928,501,236.03) | 157.70 | |
| 23,238,608,364.48 | CLOSING BALANCE | | 0.00 | 0.00 | 0.00 | 26,082,380,782.42 | 0.00 | 0.00 | |

IBRAHIM UMAR (FCNA, CITN, FNEA)
ACCOUNTANT GENERAL

STATEMENT OF CAPITAL DEVELOPMENT FUND



| PREVIOUS YEAR ACTUAL 2020 | DESCRIPTION | NOTE | ORIGINAL BUDGET | AMENDED BUDGET | FINAL BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORM ANCE IN % |
|------------------------------|--|-----------|---------------------------|-------------------|---------------------------|--------------------------|--------------------------|--------------------------------|
| ₦ | | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 273,935,003.56 | Opening Balance | | | | | 2,376,326,032.08 | | |
| 15,000,000,000.00 | Transfer From CRF | ST3 | 14,442,437,948.00 | 0.00 | 14,442,437,948.00 | 24,000,000,000.00 | 9,557,562,052.00 | 166.18 |
| 15,273,935,003.56 | SUB TOTAL | | 14,442,437,948.00 | | 14,442,437,948.00 | 26,376,326,032.08 | 11,933,888,084.08 | 182.63 |
| | ADD CAPITAL RECEIPTS | | | | | | | |
| 6,805,972,985.98 | Local Gov't Contribution | 13 | 1,211,164,323.00 | 0.00 | 1,211,164,323.00 | 6,478,560,811.33 | 5,267,396,488.33 | 534.90 |
| | Internal Loans | 24 | 8,900,000,000.00 | 0.00 | 8,900,000,000.00 | 3,007,180,457.14 | (5,892,819,542.86) | 33.79 |
| | External Loans | 23 | 804,262,180.00 | 0.00 | 804,262,180.00 | 0.00 | (804,262,180.00) | 0.00 |
| | Miscellaneous(Local Govt Contribution to Primary Health Care under 1 roof) | 13 | 752,867,040.00 | 0.00 | 752,867,040.00 | 752,867,040.00 | 0.00 | 0.00 |
| 6,902,000,000.00 | Grants (SFTAS) | 25 | 30,554,787,280.00 | 0.00 | 30,554,787,280.00 | 2,446,620,000.00 | (28,108,167,280.00) | 8.01 |
| 84,201,051.52 | Dividend Received from Companies | 21 | 0.00 | 0.00 | 0.00 | 18,699,582.10 | 18,699,582.10 | 0.00 |
| 13,792,174,037.50 | SUB TOTAL | | 42,223,080,823.00 | 0.00 | 42,223,080,823.00 | 12,703,927,890.57 | (29,519,152,932.43) | 30.09 |
| 29,066,109,041.06 | TOTAL CAPITAL RECEIPTS | | 56,665,518,771.00 | 0.00 | 56,665,518,771.00 | 39,080,253,922.65 | (17,585,264,848.35) | 68.97 |
| | LESS : CAPITAL EXPENDITURE | | | | | | | |
| 9,851,278,817.64 | Economic Sector | 20 | 26,637,537,363.00 | 0.00 | 26,437,537,363.00 | 10,820,621,282.93 | 15,616,916,080.07 | 40.93 |
| 5,455,443,873.73 | Social Sector | 20 | 31,502,879,144.00 | 0.00 | 31,502,879,144.00 | 9,676,092,204.45 | 21,826,786,939.55 | 30.71 |
| 2,154,170,063.22 | Regional Sector (Environmental) | 20 | 11,400,000,000.00 | 0.00 | 11,400,000,000.00 | 5,982,674,605.66 | 5,417,325,394.34 | 52.48 |
| 8,632,793,314.62 | Administration Sector | 20 | 22,224,552,380.00 | 0.00 | 22,224,552,380.00 | 9,667,841,040.25 | 12,556,711,339.75 | 43.50 |
| 250,000,000.00 | Contingency Fund | 20 | 373,261,446.00 | 0.00 | 373,261,446.00 | 250,000,000.00 | 123,261,446.00 | 66.98 |
| 346,096,939.77 | Covid-19 Expenditure | 34 | 9,329,392,809.00 | 0.00 | 9,329,392,809.00 | 2,079,237,631.91 | 7,250,155,177.09 | 22.29 |
| 26,689,783,008.98 | TOTAL CAPITAL EXPENDITURE | 20 | 101,467,623,142.00 | 0.00 | 101,467,623,142.00 | 38,476,466,765.20 | 62,991,156,376.80 | 37.92 |
| 2,376,326,032.08 | CLOSING BALANCE | | | | | 603,787,157.45 | | |


IBRAHIM UMAR (FCNA, CITN, FNFA)
ACCOUNTANT GENERAL



NOTE 1 GROSS STATUTORY ALLOCATION

| S/NO | MONTH | ORIGINAL BUDGET | AMENDED BUDGET | FINAL BUDGET | STATUTORY ALLOCATION | DEDUCTION FROM FAAC | NET STATUTORY ALLOCATION | VARIANCE | BUDGET PERFORMANCE IN % |
|------|--------------|--------------------------|----------------|--------------------------|--------------------------|-------------------------|--------------------------|---------------------------|-------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ | | ₦ | |
| 1 | JANUARY | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 2,675,757,384.87 | 118,846,751.91 | 2,556,910,632.96 | (834,000,642.63) | 76.24 |
| 2 | FEBRUARY | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 2,896,026,732.29 | 98,941,949.54 | 2,797,084,782.75 | (613,731,295.21) | 82.51 |
| 3 | MARCH | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 2,561,882,823.90 | 167,057,002.47 | 2,394,825,821.43 | (947,875,203.60) | 72.99 |
| 4 | APRIL | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 2,618,042,791.47 | 169,488,012.78 | 2,448,554,778.69 | (891,715,236.03) | 74.59 |
| 5 | MAY | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 2,930,334,608.98 | 177,903,061.76 | 2,752,431,547.22 | (579,423,418.52) | 83.49 |
| 6 | JUNE | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 2,479,291,561.36 | 165,749,207.18 | 2,313,542,354.18 | (1,030,466,466.14) | 70.64 |
| 7 | JULY | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 3,977,559,010.42 | 514,707,133.10 | 3,462,851,877.32 | 467,800,982.92 | 113.33 |
| 8 | AUGUST | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 4,223,037,977.70 | 521,321,835.81 | 3,701,716,141.89 | 713,279,950.20 | 120.32 |
| 9 | SEPTEMBER | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 3,339,351,153.33 | 519,005,397.08 | 2,820,345,756.25 | (170,406,874.17) | 95.14 |
| 10 | OCTOBER | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 3,898,257,493.82 | 544,501,588.32 | 3,353,755,905.50 | 388,499,466.32 | 111.07 |
| 11 | NOVEMBER | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 2,912,039,788.41 | 497,736,687.82 | 2,414,303,100.59 | (597,718,239.09) | 82.97 |
| 12 | DECEMBER | 3,509,758,027.50 | 0.00 | 3,509,758,027.50 | 3,274,767,759.52 | 517,265,125.99 | 2,757,502,633.53 | (234,990,267.98) | 93.30 |
| | TOTAL | 42,117,096,330.00 | 0.00 | 42,117,096,330.00 | 37,786,349,086.07 | 4,012,523,753.76 | 33,773,825,332.31 | (4,330,747,243.93) | 89.72 |

NOTE 2 DETAILS OF VALUE ADDED TAX RECEIPT



| S/NO | MONTH | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE | BUDGET |
|------|--------------|--------------------------|---------|--------------------------|--------------------------|-------------------------|---------------|
| | | BUDGET | BUDGET | | ACTUAL | | PERFORMAN |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | CE IN % |
| 1 | JANUARY | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,700,764,455.56 | 320,455,527.31 | 123.22 |
| 2 | FEBRUARY | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,541,189,062.29 | 160,880,134.04 | 111.66 |
| 3 | MARCH | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,558,937,928.64 | 178,629,000.39 | 112.94 |
| 4 | APRIL | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,779,791,876.45 | 399,482,948.20 | 128.94 |
| 5 | MAY | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,760,163,881.51 | 379,854,953.26 | 127.52 |
| 6 | JUNE | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,786,398,724.20 | 406,089,795.95 | 129.42 |
| 7 | JULY | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,523,331,825.25 | 143,022,897.00 | 110.36 |
| 8 | AUGUST | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,486,390,029.86 | 106,081,101.61 | 107.69 |
| 9 | SEPTEMBER | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,767,590,490.10 | 387,281,561.85 | 128.06 |
| 10 | OCTOBER | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,715,728,853.73 | 335,419,925.48 | 124.30 |
| 11 | NOVEMBER | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,620,609,781.62 | 240,300,853.37 | 117.41 |
| 12 | DECEMBER | 1,380,308,928.25 | 0.00 | 1,380,308,928.25 | 1,975,170,973.81 | 594,862,045.56 | 143.10 |
| | TOTAL | 16,563,707,139.00 | | 16,563,707,139.00 | 20,216,067,883.02 | 3,652,360,744.02 | 122.05 |



NOTE 3 DETAILS OF RECURRENT REVENUE 2021

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

SUMMARY OF RECURRENT REVENUE BY MDAs



| CODE | MINISTRY DEPARTMENT AND AGENCIES (MDAs) | PREVIOUS YEAR | ORIGINAL | AMENDED | FINAL | CURRENT YEAR | VARIANCE | BUDGET |
|--------------|--|------------------|------------------|---------|------------------|------------------|--------------------|---------|
| | | 2020 | BUDGET | BUDGET | BUDGET | ACTUAL | | PERFOR |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 022000100100 | MINISTRY OF FINANCE | 64,718,371.30 | 63,600,000.00 | 0.00 | 63,600,000.00 | 72,248,361.51 | 8,648,361.51 | 113.60 |
| 022000800100 | BOARD OF INTERNAL REVENUE | 7,190,262,825.28 | 8,573,900,000.00 | 0.00 | 8,573,900,000.00 | 7,395,441,074.84 | (1,178,458,925.16) | 86.26 |
| 031801100100 | JUDICIARY SERVICES COMMISSION | 11,137,256.00 | 14,695,000.00 | 0.00 | 14,695,000.00 | 15,883,173.00 | 1,188,173.00 | 108.09 |
| 021500100100 | MINISTRY OF AGRICULTURE | 3,283,225.00 | 2,501,580,000.00 | 0.00 | 2,501,580,000.00 | 5,210,806.00 | (2,496,369,194.00) | 0.21 |
| 025300100100 | MINISTRY OF LANDS & HOUSING | 57,947,952.74 | 90,554,452.00 | 0.00 | 90,554,452.00 | 81,447,854.95 | (9,106,597.05) | 89.94 |
| 025301000100 | HOUSING CORPORATION | 90,000.00 | 1,280,000.00 | 0.00 | 1,280,000.00 | 918,000.00 | (362,000.00) | 71.72 |
| 022205300100 | BIRNIN KEBBI CENTRAL MARKET | 3,284,515.00 | 12,610,000.00 | 0.00 | 12,610,000.00 | 5,635,230.00 | (6,974,770.00) | 44.69 |
| 025305300100 | KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA) | 18,500,750.00 | 13,800,000.00 | 0.00 | 13,800,000.00 | 26,864,870.00 | 13,064,870.00 | 194.67 |
| 051900100100 | MINISTRY OF HIGHER EDUCATION | 472,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 150,000.00 | (2,850,000.00) | 5.00 |
| 052110600100 | SCHOOL OF HEALTH TECHNOLOGY JEGA | 10,602,150.00 | 15,600,000.00 | 0.00 | 15,600,000.00 | 31,646,900.00 | 16,046,900.00 | 202.86 |
| 051701900100 | COLLEGE OF EDUCATION ARGUNGU | 38,369,900.00 | 90,100,000.00 | 0.00 | 90,100,000.00 | 41,027,000.00 | (49,073,000.00) | 45.53 |
| 051702800100 | SCHOOL OF BASIC EDUCATION YAURI | 625,186.00 | 16,500,000.00 | 0.00 | 16,500,000.00 | 19,610,100.00 | 3,110,100.00 | 118.85 |
| 021502100100 | SCHOOL OF AGRICULTURE ZURU | 24,000.00 | 3,500,000.00 | 0.00 | 3,500,000.00 | | (3,500,000.00) | 0.00 |
| | KEBBI STATE UNIVERSITY OF SCIENCE TECHNOLOGY | | | | | | | |
| 051702100100 | ALIERO | 5,400,000.00 | 193,020,000.00 | 0.00 | 193,020,000.00 | 178,610,465.75 | (14,409,534.25) | 92.53 |
| 051701800100 | STATE POLYTECHNIC DAKIN GARI | 4,328,350.00 | 6,000,000.00 | 0.00 | 6,000,000.00 | 4,520,800.00 | (1,479,200.00) | 75.35 |
| 052110400100 | SCHOOL OF NURSING | 15,970,370.12 | 25,000,000.00 | 0.00 | 25,000,000.00 | 20,678,800.00 | (4,321,200.00) | 82.72 |
| 051700100100 | MINISTRY OF BASIC EDUCATION | 22,060,328.05 | 17,500,000.00 | 0.00 | 17,500,000.00 | 3,995,200.00 | (13,504,800.00) | 22.83 |
| 022200100100 | MINISTRY OF COMMERCE & INDUSTRY | 2,553,910.00 | 4,900,000.00 | 0.00 | 4,900,000.00 | 3,272,500.00 | (1,627,500.00) | 66.79 |
| 022200100100 | HOTEL & TOURISM | 6,338,250.00 | 51,000,000.00 | 0.00 | 51,000,000.00 | 28,794,500.00 | (22,205,500.00) | 56.46 |
| 022200100100 | KEBBI INVESTMENT COMPANY | 76,455.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 16,614,867.94 | 15,614,867.94 | 1661.49 |
| 051300100100 | MINISTRY OF YOUTH AND SPORT | | 500,000.00 | 0.00 | 500,000.00 | | (500,000.00) | 0.00 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 3,354,700.00 | 11,000,000.00 | 0.00 | 11,000,000.00 | 49,552,127.00 | 38,552,127.00 | 450.47 |
| 021510900100 | FORESTRY II | | 1,000,000.00 | 0.00 | 1,000,000.00 | | (1,000,000.00) | 0.00 |



SUMMARY OF RECURRENT REVENUE BY MDAs contd.

| | | | | | | | | |
|--------------|--|-------------------------|--------------------------|------|--------------------------|-------------------------|---------------------------|--------------|
| 053501600100 | KESEPA | 255,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 630,000.00 | (370,000.00) | 63.00 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 1,374,246.53 | 2,000,000.00 | 0.00 | 2,000,000.00 | 2,865,500.00 | 865,500.00 | 143.28 |
| 025200200100 | KEBBI STATE WATER BOARD | 131,703,448.43 | 263,796,787.00 | 0.00 | 263,796,787.00 | 176,878,162.10 | (86,918,624.90) | 67.05 |
| 052100100100 | MINISTRY OF HEALTH | 704,500.00 | 1,050,000.00 | 0.00 | 1,050,000.00 | 1,079,000.00 | 29,000.00 | 102.76 |
| 052102600100 | SIR YAHAYA HOSPITAL | 2,113,800.00 | 10,000,000.00 | 0.00 | 10,000,000.00 | 1,565,490.00 | (8,434,510.00) | 15.65 |
| 052110200100 | GENERAL HOSPITALS | 27,453,644.00 | 32,887,000.00 | 0.00 | 32,887,000.00 | 27,093,277.60 | (5,793,722.40) | 82.38 |
| 012300400100 | KEBBI RADIO | 3,209,529.75 | 2,500,000.00 | 0.00 | 2,500,000.00 | 3,860,000.00 | 1,360,000.00 | 154.40 |
| 012300300100 | KEBBI TV | 2,308,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 2,766,000.00 | (234,000.00) | 92.20 |
| 012300100100 | PRINTING PRESS | | 2,000,000.00 | 0.00 | 2,000,000.00 | | (2,000,000.00) | 0.00 |
| 014000100100 | OFFICE OF THE AUDITOR GENERAL | | 30,000.00 | 0.00 | 30,000.00 | 68,170,998.42 | 68,140,998.42 | 227236.66 |
| 023400100100 | MINISTRY OF WORKS | 3,464,215.79 | 24,300,000.00 | 0.00 | 24,300,000.00 | 12,626,813.14 | (11,673,186.86) | 51.96 |
| 023400500100 | SIR AHMADU BELLO INTERNATIONAL AIRPORT | 2,996,980.00 | 19,800,000.00 | 0.00 | 19,800,000.00 | 14,183,600.00 | (5,616,400.00) | 71.63 |
| 021600100100 | MINISTRY OF ANIMAL HEALTH & HUSBANDRY | 25,355,328.00 | 50,340,000.00 | 0.00 | 50,340,000.00 | 2,000,490.00 | (48,339,510.00) | 3.97 |
| 032600100100 | MINISTRY OF JUSTICE | 3,163,863.61 | 2,647,508.00 | 0.00 | 2,647,508.00 | | (2,647,508.00) | 0.00 |
| 055100100100 | MINISTRY OF WOMEN AFFAIRS | | 500,000.00 | 0.00 | 500,000.00 | | (500,000.00) | 0.00 |
| 022000100100 | BOARD OF SURVEY | 8,049,000.00 | 6,550,000.00 | 0.00 | 6,550,000.00 | 4,919,000.00 | (1,631,000.00) | 75.10 |
| 011101300100 | TENDERS BOARD | 284,500.00 | 600,000.00 | 0.00 | 600,000.00 | 318,000.00 | (282,000.00) | 53.00 |
| 011101300100 | KESIEC | | 60,000,000.00 | 0.00 | 60,000,000.00 | | (60,000,000.00) | 0.00 |
| 011104000100 | SUSTAINABLE DEVELOPMENT GOALS (SDGs) | | 5,000,000.00 | 0.00 | 5,000,000.00 | | (5,000,000.00) | 0.00 |
| 051702700100 | ABDULLAHI FODIO ISLAMIC CENTRE. | 5,939.54 | 100,000.00 | 0.00 | 100,000.00 | 35,585,000.00 | 35,485,000.00 | 35585.00 |
| 021511000100 | KASCOM | 250,000,000.00 | | | | 1,500,000,000.00 | 1,500,000,000.00 | |
| 052110700100 | KEBBI MEDICAL CENTRE KALGO | 965,610.00 | | | | | - | |
| 014800100100 | KEBBI STATE ELECT. COMM. | 52,466,000.00 | | | | | - | |
| | TIN OFFICE | 195,100.00 | | | | 375,500.00 | 375,500.00 | |
| | ARGUNGU FISHING FESTIVAL | 791,600.00 | | | | | - | |
| | TOTAL | 7,976,260,800.14 | 12,199,740,747.00 | | 12,199,740,747.00 | 9,857,039,462.25 | (2,342,701,284.75) | 80.80 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF FINANCE | | | | | | |
|---------------------|--------------------------------------|-------------------------|----------------------|------------------------|-----------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12021210 | Interest on Deposit | 0.00 | 4,000,000.00 | 0.00 | (4,000,000.00) | - |
| 12021005 | Repayment on Housing Loan | 0.00 | 2,000,000.00 | 9,973,874.84 | 7,973,874.84 | 498.69 |
| 12021004 | Repayment on Car Refurbishing | 0.00 | 1,000,000.00 | 1,756,848.00 | 756,848.00 | 175.68 |
| 12021014 | Repayment of Car Loan | 0.00 | 15,000,000.00 | 40,008,646.35 | 25,008,646.35 | 266.72 |
| 10020806 | Rec. of House Rent Pub. Off. Holders | 0.00 | 40,000,000.00 | 19,286,318.09 | (20,713,681.91) | 48.22 |
| 12021010 | Repayment of Motorcycle Loan | 0.00 | 0.00 | 0.00 | - | |
| 12021008 | Refund of over payment | 0.00 | 500,000.00 | 1,222,674.23 | 722,674.23 | 244.53 |
| 12021009 | Repayment of Furniture Loan | 0.00 | 1,000,000.00 | | (1,000,000.00) | - |
| 12021010 | Repayment of Loans Advance to MDAs | 0.00 | 100,000.00 | | (100,000.00) | - |
| | TOTAL | 64,718,371.30 | 63,600,000.00 | 72,248,361.51 | 8,648,361.51 | 113.60 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| BOARD OF INTERNAL REVENUE | | | | | | |
|---------------------------|---|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12010005 | Pay as you Earn | | 4,500,000,000.00 | 4,518,674,244.60 | 18,674,244.60 | 100.41 |
| 12010002 | Direct Assessment | | 1,000,000,000.00 | 370,707,140.27 | (629,292,859.73) | 37.07 |
| 12010118 | Development Levy | | 10,000,000.00 | 18,703,515.00 | 8,703,515.00 | 187.04 |
| 12010011 | Tax on Dividends | | | | - | |
| 12010115 | Tax Audit Recovery | | 2,500,000,000.00 | 2,410,406,384.42 | (89,593,615.58) | 96.42 |
| 12020642 | Motor Vehicle Registration | | 4,500,000.00 | 4,580,450.00 | 80,450.00 | 101.79 |
| 12020643 | Certificate of Road Worthness | | 5,000,000.00 | 5,793,510.00 | 793,510.00 | 115.87 |
| 12020644 | Misc. Traffic Regulation | | 1,000,000.00 | 1,925,649.50 | 925,649.50 | 192.56 |
| 12020645 | Stamp Duty | | 5,000,000.00 | 7,203,451.57 | 2,203,451.57 | 144.07 |
| 12020646 | Hackney Carriage Permit | | 3,000,000.00 | 3,309,000.00 | 309,000.00 | 110.30 |
| 12020132 | Motor Vehicle License | | 16,000,000.00 | 18,570,000.00 | 2,570,000.00 | 116.06 |
| 12020133 | Diriver Licence & L/Permit | | 5,000,000.00 | 5,530,050.00 | 530,050.00 | 110.60 |
| 12020720 | Sales of NDL Forms National Driving License | | 200,000.00 | 176,250.00 | (23,750.00) | 88.13 |
| 12020687 | Sales of Registration Book | | 2,000,000.00 | 3,295,850.00 | 1,295,850.00 | 164.79 |
| 12020817 | National plate No. BIR | | 20,000,000.00 | 10,000,000.00 | (10,000,000.00) | 50.00 |
| 12021007 | Refund of Compensation | | 500,000.00 | 169,000.00 | (331,000.00) | 33.80 |
| 12010124 | Tin Office | | 200,000.00 | | (200,000.00) | - |
| 12010120 | Miscellaneous | | 500,000,000.00 | 14,786,229.48 | (485,213,770.52) | 2.96 |
| 12010119 | Entertainment Tax | | 1,500,000.00 | 576,850.00 | (923,150.00) | 38.46 |
| 12020642 | Heavy Duty | | | 1,020,000.00 | 1,020,000.00 | |
| 12020642 | Transfer of Ownership | | | 13,500.00 | 13,500.00 | |
| | TOTAL | 7,190,262,825.28 | 8,573,900,000.00 | 7,395,441,074.84 | (1,178,458,925.16) | 86.26 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| JUDICIARY | | | | | | |
|-----------|--|-------------------------|----------------------|------------------------|---------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020455 | Court Fees (High Court) | | 1,300,000.00 | 1,332,860.00 | 32,860.00 | 102.53 |
| 12020502 | Court Fine (High Court) | | 200,000.00 | 300,000.00 | 100,000.00 | 150.00 |
| 12020436 | Probate Fees | | 100,000.00 | 80,000.00 | (20,000.00) | 80.00 |
| 12020457 | Court Fees Magistrate Court | | 700,000.00 | 774,000.00 | 74,000.00 | 110.57 |
| 12020501 | Court Fine Magistrate Court | | 1,850,000.00 | 2,033,000.00 | 183,000.00 | 109.89 |
| 12020458 | Court Fees Area Court | | 2,000,000.00 | 3,090,143.00 | 1,090,143.00 | 154.51 |
| 12020503 | Court Fine Area Court | | 4,000,000.00 | 4,000,050.00 | 50.00 | 100.00 |
| 12020504 | Court Fines Mobile Court | | 650,000.00 | 1,927,000.00 | 1,277,000.00 | 296.46 |
| 12020503 | Court Fines Rent Tribunal | | 75,000.00 | 80,000.00 | 5,000.00 | 106.67 |
| 12020460 | Appeal Fees High Court | | 400,000.00 | 406,000.00 | 6,000.00 | 101.50 |
| 12020401 | Appeal Fines Sharia Court | | | 69,500.00 | 69,500.00 | |
| 12020812 | Next of Kin High Court | | | | - | |
| 12020814 | Upper Sharia Fees | | 250,000.00 | | (250,000.00) | |
| 12020506 | Penalties Charges | | | | - | |
| 12020401 | Court Fees Marriage High Court | | 170,000.00 | | (170,000.00) | |
| 12020401 | Court Fee | | | | - | |
| 12020401 | Apeal fees Sharia Court | | 350,000.00 | 214,820.00 | (135,180.00) | 61.38 |
| 12020640 | Affidavit & Declariation High Court | | 400,000.00 | 520,000.00 | 120,000.00 | 130.00 |
| 12020641 | Affidavit & Declariation Sharia Court | | 500,000.00 | 75,500.00 | (424,500.00) | 15.10 |
| 12020418 | Issue of Certificate of Divorce (Sharia Court) | | 500,000.00 | 456,800.00 | (43,200.00) | 91.36 |
| 12020422 | Issue of Certificate of Divorce (High Court) | | 200,000.00 | | (200,000.00) | - |
| 12020819 | Upper Sharia Court Divorce | | 650,000.00 | 36,000.00 | (614,000.00) | 5.54 |
| 12020814 | Upper Sharia Court Fines | | 300,000.00 | 327,500.00 | 27,500.00 | 109.17 |
| 12020811 | Next of Kin Sharia Court | | 100,000.00 | | (100,000.00) | - |
| 12020812 | Next of Kin High Court | | | | - | |
| 12020401 | Notice of Appeal | | | | - | |
| | Marriage Certificate | | | 160,000.00 | 160,000.00 | |
| | Right of Occupancy | | | | - | |
| | TOTAL | 11,137,256.00 | 14,695,000.00 | 15,883,173.00 | 1,188,173.00 | 108.09 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF AGRICULTURE | | | | | | |
|-------------------------|--------------------------------------|-------------------------|-------------------------|------------------------|---------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12010116 | Produce Sales Tax | | 500,000,000.00 | 5,066,806.00 | (494,933,194.00) | 1.01 |
| 12020722 | Tractor Hiring Services | | | | - | |
| 12020450 | Inspection and Grading Fees | | | | - | |
| 12021301 | Contr.of Cotton Market reimbursement | | | | - | |
| 12020652 | Irrigation Fees | | | | - | |
| 12020122 | Produce Buyers License | | 1,000,000.00 | 40,000.00 | (960,000.00) | 4.00 |
| 12020683 | Sales of Fertilizer | | 2,000,000,000.00 | | | - |
| 12020678 | Sales of Tractor to Local Govt. | | | | - | |
| 12020684 | Water Pump Recovery (KARDA) | | | | - | |
| 12021010 | Farmers Credit Sch. T/Loan Recovery | | 500,000.00 | | | |
| 12021305 | Reimbursement from Sales fo Grains | | | | - | |
| 12020809 | Land Lease | | | | - | |
| 12020666 | Sales of Fruit an Vegetables | | 80,000.00 | | | |
| 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 | 104,000.00 | |
| | TOTAL | 3,283,225.00 | 2,501,580,000.00 | 5,210,806.00 | (2,496,369,194.00) | 0.21 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF LANDS AND HOUSING | | | | | | |
|-------------------------------|-------------------------------|-------------------------|----------------------|------------------------|-----------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020466 | Document Reg. Fees | | 5,774,452.00 | 1,634,450.00 | (4,140,002.00) | 28.30 |
| 12020647 | Consent Fees | | 100,000.00 | 10,800.00 | (89,200.00) | 10.80 |
| 12020447 | Land Application Plans | | 3,000,000.00 | 1,256,736.60 | (1,743,263.40) | 41.89 |
| 12020681 | Sales of Houses (State Wide) | | 45,680,000.00 | 64,271,207.55 | 18,591,207.55 | 140.70 |
| 12020912 | Ground Rent | | 6,000,000.00 | 2,396,621.80 | (3,603,378.20) | 39.94 |
| 12020462 | Plan Permission | | 10,000,000.00 | 10,925,255.00 | 925,255.00 | 109.25 |
| 12020716 | Dev. Charges of Approve Plans | | 20,000,000.00 | 932,784.00 | (19,067,216.00) | 4.66 |
| 12020462 | Building Permit | | | | - | |
| 12020476 | Right of Occupancy | | | | - | |
| 12020477 | Certificate of Os | | | | - | |
| 12020647 | Consent Fees Non-Refundable | | | | - | |
| | Survey Fees | | | 20,000.00 | 20,000.00 | |
| | TOTAL | 57,947,952.74 | 90,554,452.00 | 81,447,854.95 | (9,106,597.05) | 89.94 |

| MINISTRY OF LANDS AND HOUSING (Housing Corporation) | | | | | | |
|---|---|-------------------------|---------------------|------------------------|---------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020680 | Sales of Houses (GRA) Owners Occp. | | | 60,000.00 | 60,000.00 | |
| 12020801 | Rent of Govt. Staff Quarters | | 200,000.00 | 858,000.00 | 658,000.00 | 429.00 |
| 12020471 | Rent Office & Govt. Quarter Owner Occp. | | | | - | |
| 12020478 | Recertification Charges | | | | - | |
| 12020913 | Owners Occupier (Housing Corporation) | | 1,080,000.00 | | (1,080,000.00) | - |
| | TOTAL | 90,000.00 | 1,280,000.00 | 918,000.00 | (362,000.00) | 71.72 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF LANDS AND HOUSING (Central Market) | | | | | | |
|--|----------------------------|-------------------------|----------------------|------------------------|-----------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020655 | Gate Fees | | 2,100,000.00 | 1,183,830.00 | (916,170.00) | 56.37 |
| 12020907 | Rent on Market Shops | | 5,000,000.00 | 4,199,400.00 | (800,600.00) | 83.99 |
| 12020462 | Building Permit | | 5,510,000.00 | | (5,510,000.00) | - |
| 12020716 | Development Charges (BKCM) | | | 38,000.00 | 38,000.00 | |
| | Application Fees | | | 214,000.00 | 214,000.00 | |
| | TOTAL | 3,284,515.00 | 12,610,000.00 | 5,635,230.00 | (6,974,770.00) | 44.69 |
| MINISTRY OF LANDS AND HOUSING (Kebbi Urban Development Authority (KUDA)) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020464 | Building Permit (KUDA) | | 7,500,000.00 | 21,487,870.00 | 13,987,870.00 | 286.50 |
| 12020908 | Rent on KUDA Shops | | 900,000.00 | 1,861,000.00 | 961,000.00 | 206.78 |
| 12020436 | Sign Board (Bill Board) | | 1,000,000.00 | 1,137,000.00 | 137,000.00 | 113.70 |
| 12020911 | Ground Rent (KUDA) | | | 30,000.00 | 30,000.00 | |
| 12020661 | Sewage Evacuation Service | | 100,000.00 | | (100,000.00) | - |
| 12020423 | Sanitation Fees | | 2,000,000.00 | 2,349,000.00 | 349,000.00 | 117.45 |
| 12020506 | Penalties | | 300,000.00 | | (300,000.00) | - |
| 12020914 | MTN Mass | | 2,000,000.00 | | (2,000,000.00) | - |
| | TOTAL | 18,500,750.00 | 13,800,000.00 | 26,864,870.00 | 13,064,870.00 | 194.67 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY FOR HIGHER EDUCATION | | | | | | |
|------------------------------------|---------------------------------------|------------------------------|----------------------|-----------------------------|------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020476 | Cont. Reg. & Processing | | 1,000,000.00 | | (1,000,000.00) | - |
| 12020475 | Reg. of Private Tertiary Institutions | | 2,000,000.00 | 150,000.00 | (1,850,000.00) | 7.50 |
| | TOTAL | 472,000.00 | 3,000,000.00 | 150,000.00 | (2,850,000.00) | 5.00 |
| SCHOOL OF HEALTH TECHNOLOGY , JEGA | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020631 | Student Registration Fees | | 13,600,000.00 | 31,383,700.00 | 17,783,700.00 | 230.76 |
| 12020623 | Sales of Admission Forms | | 2,000,000.00 | 263,200.00 | (1,736,800.00) | 13.16 |
| | TOTAL | 10,602,150.00 | 15,600,000.00 | 31,646,900.00 | 16,046,900.00 | 202.86 |
| COLLEGE OF EDUCATION ARGUNGU (COE) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020633 | Student Registration Fees | | 70,000,000.00 | 27,753,000.00 | (42,247,000.00) | 39.65 |
| 12020619 | Sales of Admission Forms | | 10,000,000.00 | 6,900,000.00 | (3,100,000.00) | 69.00 |
| 12020732 | Hostel Accomodation | | 10,000,000.00 | 6,374,000.00 | (3,626,000.00) | 63.74 |
| 12020815 | Exams Card (COE Argungu) | | 100,000.00 | | (100,000.00) | - |
| 12020915 | Shops | | | | - | |
| | TOTAL | 38,369,900.00 | 90,100,000.00 | 41,027,000.00 | (49,073,000.00) | 45.53 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| SCHOOL OF BASIC STUDIES , YAURI | | | | | | |
|---------------------------------|---------------------------|-------------------------|----------------------|------------------------|---------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020634 | Student Registration Fees | | 15,500,000.00 | 17,924,080.00 | 2,424,080.00 | 115.64 |
| 12020620 | Sales of Admission Forms | | 1,000,000.00 | 1,686,020.00 | 686,020.00 | 168.60 |
| | TOTAL | 625,186.00 | 16,500,000.00 | 19,610,100.00 | 3,110,100.00 | 118.85 |

| SCHOOL OF AGRICULTURE, ZURU | | | | | | |
|-----------------------------|---------------------------|-------------------------|---------------------|------------------------|----------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020630 | Student Registration Fees | | 3,000,000.00 | | | |
| 12020621 | Sales of Admission Forms | | 500,000.00 | | | |
| | TOTAL | 24,000.00 | 3,500,000.00 | | | |

| MINISTRY OF BASIC EDUCATION | | | | | | |
|-----------------------------|--------------------------------------|-------------------------|----------------------|------------------------|------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020638 | Registration and Renewal of Contract | | 6,000,000.00 | 1,997,600.00 | (4,002,400.00) | 33.29 |
| 12020476 | Contract Processing Fees | | 4,500,000.00 | 1,997,600.00 | (2,502,400.00) | 44.39 |
| 12020475 | Registration of private Schools | | 3,000,000.00 | | (3,000,000.00) | - |
| 12020660 | Contract Agreement | | 4,000,000.00 | | (4,000,000.00) | - |
| | TOTAL | 22,060,328.05 | 17,500,000.00 | 3,995,200.00 | (13,504,800.00) | 22.83 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF COMMERCE & INDUSTRY | | | | | | |
|---------------------------------|-----------------------------------|-------------------------|---------------------|------------------------|-----------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020110 | Registration of Business Premises | | 3,000,000.00 | 2,769,500.00 | (230,500.00) | 92.32 |
| 12020658 | Registration of Cooperate Society | | 1,000,000.00 | 491,000.00 | (509,000.00) | 49.10 |
| 12020728 | ZINARI Hotels Earnings | | | | - | |
| 12020807 | Abuja Hotels (Lease Rental) | | | | - | |
| 12020729 | Argungu Fishing Festival Earnings | | 800,000.00 | | (800,000.00) | |
| 12020694 | Trade Fair Gate Fees | | | | - | |
| 12020143 | Reg. of trade Fair Materials | | | 12,000.00 | 12,000.00 | |
| 12020801 | Rent on Government Properties | | | | - | |
| 12020710 | Catering Rest House Argungu | | 100,000.00 | | (100,000.00) | - |
| | TOTAL | | 4,900,000.00 | 3,272,500.00 | (1,627,500.00) | 66.79 |

| MINISTRY OF COMMERCE (Hotel & Tourism) | | | | | | |
|--|-----------------------------|-------------------------|----------------------|------------------------|------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020710 | Catering Rest House | | 6,000,000.00 | 8,794,500.00 | 2,794,500.00 | 146.58 |
| 12020807 | Abuja Hotels (Lease Rental) | | 45,000,000.00 | 20,000,000.00 | (25,000,000.00) | 44.44 |
| | TOTAL | | 51,000,000.00 | 28,794,500.00 | (22,205,500.00) | 56.46 |

| MINISTRY OF YOUTH AND SPORT | | | | | | |
|-----------------------------|--|-------------------------|-------------------|------------------------|----------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020638 | Registration & Renewal of Youth Associations | | 500,000.00 | | | |
| | TOTAL | | 500,000.00 | | | |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF ENVIRONMENT (Forestry II) | | | | | | |
|---------------------------------------|--------------------------------|-------------------------|---------------------|------------------------|----------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020469 | Solid Minerals Exploration Tax | | 1,000,000.00 | | | |
| | TOTAL | | 1,000,000.00 | | | |

| MINISTRY OF ENVIRONMENT | | | | | | |
|-------------------------|---|-------------------------|----------------------|------------------------|----------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12010122 | Solid Minerals Exploration Tax | | 1,000,000.00 | 34,090,088.00 | 33,090,088.00 | 3409.01 |
| 12021013 | Comp. on Environment Sanitation | | 700,000.00 | 1,000,000.00 | 300,000.00 | 142.86 |
| 12020137 | Mine Quarry/Borr. Permit | | 1,000,000.00 | | (1,000,000.00) | 0.00 |
| 12020664 | Sale of Seeds from Nurs. | | 100,000.00 | | (100,000.00) | 0.00 |
| 12020689 | Sales of Forestry Products. | | 700,000.00 | | (700,000.00) | 0.00 |
| 12010121 | Solid Minerals Buying & Selling Centres | | 500,000.00 | | (500,000.00) | 0.00 |
| 12010117 | Haulage Tax | | 600,000.00 | 9,369,039.00 | 8,769,039.00 | 1561.51 |
| 12021012 | Compensation on trees and Eco. Trees | | 1,000,000.00 | 660,000.00 | (340,000.00) | 66.00 |
| 12020666 | Sales of Fruit & Vegetables | | | | - | |
| 12020673 | Tuagya Farming | | 2,000,000.00 | 2,003,000.00 | 3,000.00 | 100.15 |
| 12020723 | Banking Industry | | | | - | |
| 12029721 | Commercial Public Toilets | | | | - | |
| 12021013 | Compensation on Environment Deg. | | 2,000,000.00 | | (2,000,000.00) | 0.00 |
| 12020301 | Royalties Permission | | 500,000.00 | 2,210,000.00 | 1,710,000.00 | 442.00 |
| 12020478 | Food Sanitation | | | 220,000.00 | 220,000.00 | |
| 12020507 | Offences | | 500,000.00 | | (500,000.00) | 0.00 |
| 12020431 | Environmental Inpat Ass. | | | | - | |
| 12020470 | Service Charges | | 200,000.00 | | (200,000.00) | 0.00 |
| 12020506 | Penalties Charges | | 200,000.00 | | (200,000.00) | 0.00 |
| | TOTAL | 354,700.00 | 11,000,000.00 | 49,552,127.00 | 38,552,127.00 | 450.47 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF ENVIRONMENT (KESEPA) | | | | | | |
|---|-----------------------------|------------------------------|-----------------------|-----------------------------|------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020719 | Pure Water Industry | | | | | |
| 12020509 | Restaurants | | 800,000.00 | | (800,000.00) | - |
| 12020727 | Earning from KESEPA | | 200,000.00 | 630,000.00 | 430,000.00 | 315.00 |
| | TOTAL | 255000 | 1,000,000.00 | 630,000.00 | (370,000.00) | 63.00 |
| MINISTRY OF WATER RESOURCES | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020691 | Contract Agreement | | | 203,350.00 | 203,350.00 | |
| 12020476 | Contract Processing | | | 203,350.00 | 203,350.00 | |
| 12020726 | EIA/Tree Fees | | 2,000,000.00 | 2,458,800.00 | 458,800.00 | 122.94 |
| | TOTAL | 1,374,246.53 | 2,000,000.00 | 2,865,500.00 | 865,500.00 | 143.28 |
| MINISTRY OF WATER RESOURCES (Water Board) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020656 | Water Rate (Civil Servants) | | 246,796,787.00 | 176,878,162.10 | (69,918,624.90) | 71.67 |
| 12020695 | Institutions (private) | | 10,000,000.00 | | (10,000,000.00) | - |
| 12020697 | Schools/Colleges | | 5,000,000.00 | | (5,000,000.00) | - |
| 12020698 | Universities | | 2,000,000.00 | | (2,000,000.00) | - |
| | TOTAL | 131,703,448.43 | 263,796,787.00 | 176,878,162.10 | (86,918,624.90) | 67.05 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| KASCOM | | | | | | |
|---------------------------|---|-------------------------|----------------------|-------------------------|-------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | N | N | N | N | |
| 12020708 | KASCOM | | | 1,500,000,000.00 | 1,500,000,000.00 | |
| | TOTAL | 250,000,000.00 | - | 1,500,000,000.00 | 1,500,000,000.00 | |
| MINISTRY OF HEALTH | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | N | N | N | N | |
| 12020136 | Inoculation fees for Intended Pilgrimes | | | | - | |
| 12020475 | Health Facilities/Reg. Private Clinic | | | | - | |
| 12020475 | Contract Reg. | | | | - | |
| 12020424 | Contract Processing | | 500,000.00 | | (500,000.00) | - |
| 12020724 | Supply of T. Materials | | | 82,500.00 | 82,500.00 | |
| 12020144 | Reg. of Pharmacist | | 500,000.00 | 956,500.00 | 456,500.00 | 191.30 |
| 12020699 | Boarding Fees Sch. Of Nursing/Health Tech | | | | - | |
| 12020441 | Chemical Lab Analysis Fees | | | | - | |
| 12020136 | Reg. of Private Clinics | | 50,000.00 | 40,000.00 | (10,000.00) | 80.00 |
| 12022044 | Laboratory Fees | | | | - | |
| 12020140 | Medical Licenses | | | | - | |
| | TOTAL | 704,500.00 | 1,050,000.00 | 1,079,000.00 | 29,000.00 | 102.76 |
| MINISTRY OF HEALTH (SYMH) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | N | N | N | N | |
| 12020707 | Hospital Sales (SYMH) | | 10,000,000.00 | 1,565,490.00 | (8,434,510.00) | 15.65 |
| | TOTAL | 2,113,800.00 | 10,000,000.00 | 1,565,490.00 | (8,434,510.00) | 15.65 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF HEALTH (General Hospitals) | | | | | | |
|--|-----------------------------|-------------------------|----------------------|------------------------|-----------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020725 | General Hospital Argungu | 1,083,300.00 | 1,000,000.00 | 1,714,579.00 | 714,579.00 | 171.46 |
| 12020725 | General Hospital Yauri | 2,541,171.00 | 2,500,000.00 | 1,913,582.00 | (586,418.00) | 76.54 |
| 12020725 | General Hospital Kamba | 1,393,000.00 | 1,500,000.00 | 816,000.00 | (684,000.00) | 54.40 |
| 12020725 | General Hospital Warrah | 755,620.00 | 1,000,000.00 | 712,052.00 | (287,948.00) | 71.21 |
| 12020725 | General Hospital Kangiwa | 1,105,121.00 | 1,500,000.00 | 901,224.00 | (598,776.00) | 60.08 |
| 12020725 | General Hospital Bunza | 646,500.00 | 987,000.00 | 200,000.00 | (787,000.00) | 20.26 |
| 12020725 | General Hospital Augie | 441,600.00 | 1,000,000.00 | 424,265.00 | (575,735.00) | 42.43 |
| 12020725 | General Hospital Mahuta | 702,500.00 | 800,000.00 | 535,000.00 | (265,000.00) | 66.88 |
| 12020725 | Kebbi Medical Centre Kalgo | | 800,000.00 | 2,033,600.00 | 1,233,600.00 | 254.20 |
| 12020725 | General Hospital Senchi | 909,000.00 | 1,000,000.00 | 920,500.00 | (79,500.00) | 92.05 |
| 12020725 | General Hospital Bagudo | 946,420.00 | 1,000,000.00 | 1,856,500.00 | 856,500.00 | 185.65 |
| 12020725 | General Hospital Gwandu | 973,850.00 | 1,500,000.00 | 880,000.00 | (620,000.00) | 58.67 |
| 12020725 | General Hospital Illo | 1,080,000.00 | 900,000.00 | 480,000.00 | (420,000.00) | 53.33 |
| 12020725 | General Hospital Jega | 1,431,031.00 | 2,000,000.00 | 936,000.00 | (1,064,000.00) | 46.80 |
| 12020725 | General Hospital Kaoje | 400,000.00 | 1,000,000.00 | 510,000.00 | (490,000.00) | 51.00 |
| 12020725 | General Hospital Maiyama | 1,094,000.00 | 800,000.00 | 1,124,000.00 | 324,000.00 | 140.50 |
| 12020725 | General Hospital Ribah | 548,106.00 | 700,000.00 | 763,335.40 | 63,335.40 | 109.05 |
| 12020725 | General Hospital Shanga | 541,000.00 | 800,000.00 | | (800,000.00) | - |
| 12020725 | General Hospital Bena | 937,000.00 | 900,000.00 | 930,000.00 | 30,000.00 | 103.33 |
| 12020725 | General Hospital Wasagu | 409,000.00 | 900,000.00 | | (900,000.00) | - |
| 12020725 | General Hospital Zauru | 752,552.00 | 1,000,000.00 | 430,000.00 | (570,000.00) | 43.00 |
| 12020725 | General Hospital Kambaza | 921,795.00 | 1,500,000.00 | 418,000.00 | (1,082,000.00) | 27.87 |
| 12020725 | General Hospital Zuru | 3,079,148.00 | 2,500,000.00 | 3,511,500.00 | 1,011,500.00 | 140.46 |
| 12020725 | Hafsat Eye Clinic | 730,140.00 | 700,000.00 | 660,980.00 | (39,020.00) | 94.43 |
| 12020725 | General Hospital Aliero | 1,315,000.00 | 1,200,000.00 | 1,110,760.20 | (89,239.80) | 92.56 |
| 12020725 | General Hospital Koko | 739,500.00 | 800,000.00 | 967,500.00 | 167,500.00 | 120.94 |
| 12020725 | General Hospital Dirin Daji | 541,100.00 | 800,000.00 | 330,000.00 | (470,000.00) | 41.25 |
| 12020725 | General Hospital Suru | 394,000.00 | 800,000.00 | | (800,000.00) | - |
| 12020725 | General Hospital Dakin Gari | 1,042,190.00 | 1,000,000.00 | 2,013,900.00 | 1,013,900.00 | 201.39 |
| | TOTAL | 27,453,644.00 | 32,887,000.00 | 27,093,277.60 | (5,793,722.40) | 82.38 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF INFORMATION (Kebbi Radio) | | | | | | |
|--|-------------------------------|------------------------------|---------------------|-----------------------------|----------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020628 | Radio Advertisement | | 2,500,000.00 | 3,860,000.00 | 1,360,000.00 | 154.40 |
| | TOTAL | 3,209,529.75 | 2,500,000.00 | 3,860,000.00 | 1,360,000.00 | 154.40 |
| MINISTRY OF INFORMATION (Kebbi Television) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020629 | TV Consultant | | | 1,145,000.00 | 1,145,000.00 | |
| 12020629 | Commercial Advertisement/TV | | 3,000,000.00 | 1,251,000.00 | (1,749,000.00) | 41.7 |
| 12020629 | Entertainment Centre | | | 370,000.00 | 370,000.00 | |
| | TOTAL | 2,308,000.00 | 3,000,000.00 | 2,766,000.00 | (234,000.00) | 92.2 |
| MINISTRY OF INFORMATION (Printing Press) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020637 | Printing Press | | 2,000,000.00 | | | |
| | TOTAL | | 2,000,000.00 | | | |
| OFFICE OF THE AUDITOR GENERAL | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12021302 | Audit Supervision Fee | | 30,000.00 | 15,000.00 | (15,000.00) | 50 |
| 12021015 | Salaries and Allowance Refund | | | 68,155,998.42 | 68,155,998.42 | |
| | TOTAL | | 30,000.00 | 68,170,998.42 | 68,140,998.42 | 227236.66 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY OF WORKS | | | | | | |
|-------------------|--|-------------------------|----------------------|------------------------|------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020474 | Speed Boat Transportation Fees & Canoe | | 1,000,000.00 | 240,800.00 | (759,200.00) | 24.08 |
| 12020428 | Fire Prevenson Fees | | 200,000.00 | 305,000.00 | 105,000.00 | 152.50 |
| 12020475 | Contract Registration | | 5,000,000.00 | 1,200,000.00 | (3,800,000.00) | 24.00 |
| 12020476 | Contract Processing | | 1,500,000.00 | 1,200,000.00 | (300,000.00) | 80.00 |
| 12020660 | Contract Agreement | | 5,000,000.00 | 9,354,513.14 | 4,354,513.14 | 187.09 |
| 12020142 | Driving School | | 1,000,000.00 | 70,000.00 | (930,000.00) | 7.00 |
| 12020713 | Hire Plant | | | 240,000.00 | 240,000.00 | |
| 12020407 | Ferry Services (Service Charge) | | | | - | |
| 12020643 | Road Worthness Certificate | | 4,000,000.00 | | (4,000,000.00) | - |
| 12020133 | Driver License | | 3,000,000.00 | | (3,000,000.00) | - |
| 12020504 | Court Fine (Moble) | | 3,500,000.00 | | (3,500,000.00) | - |
| 12020644 | Works School | | 100,000.00 | | (100,000.00) | - |
| 12020720 | National Drivers Licenses | | | | - | |
| | Trade Test | | | 16,500.00 | 16,500.00 | |
| | TOTAL | 3,464,215.79 | 24,300,000.00 | 12,626,813.14 | (11,673,186.86) | 51.96 |

| MINISTRY OF WORKS & TRANSPORT (Airport) | | | | | | |
|---|--|-------------------------|----------------------|------------------------|-----------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020716 | Development Charges (Air craft landing fees) | | 4,000,000.00 | 1,980,000.00 | (2,020,000.00) | 49.50 |
| 12020470 | Passengers Service Charge | | 5,000,000.00 | 7,794,000.00 | 2,794,000.00 | 155.88 |
| 12020714 | Birnin Kebbi Airport | | 10,000,000.00 | | (10,000,000.00) | - |
| 12020500 | Fine | | 50,000.00 | 600,000.00 | 550,000.00 | 1,200.00 |
| 12020694 | Gate fee | | 750,000.00 | 909,600.00 | 159,600.00 | 121.28 |
| | Extension of time | | | 2,900,000.00 | 2,900,000.00 | |
| | TOTAL | | 19,800,000.00 | 14,183,600.00 | (5,616,400.00) | 71.63 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| KEBBI STATE INVESTMENT COMPANY | | | | | | |
|---|---------------------------------|------------------------------|----------------------|-----------------------------|------------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12021211 | Interest on Investment | | 1,000,000.00 | 16,584,092.94 | 15,584,092.94 | 1658.409294 |
| 12020602 | Sales of Shares | | | | - | |
| | Board of Directors fees | | | 30,775.00 | 30,775.00 | |
| | TOTAL | 76,455.00 | 1,000,000.00 | 16,614,867.94 | 15,614,867.94 | 1661.486794 |
| MINISTRY OF ANIMAL HEALTH AND HUSBANDRY | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020692 | Poultry Vaccine Fees | | | | - | |
| 12020123 | Hide & Skin Buyers Licenses | | 100,000.00 | | (100,000.00) | - |
| 12020119 | Fishing Permit Licenses | | 100,000.00 | | (100,000.00) | - |
| 12020670 | Sales of Livestock from Randers | | 50,000.00 | 130,700.00 | 80,700.00 | 261.40 |
| 12020671 | Sale of Supplimentary Feeds | | 30,000,000.00 | | (30,000,000.00) | - |
| 12020675 | Sales of Milk Coco | | 90,000.00 | 67,200.00 | (22,800.00) | 74.67 |
| 12020695 | Sales of Fish /Fingerlings | | | | - | |
| 12020648 | Trade Cattle fees | | | 136,300.00 | 136,300.00 | |
| 12020676 | Sales of Animal Feeds | | 20,000,000.00 | 1,655,290.00 | (18,344,710.00) | 8.28 |
| | LIBC Bulasa | | | 11,000.00 | 11,000.00 | |
| | TOTAL | 25,355,328.00 | 50,340,000.00 | 2,000,490.00 | (48,339,510.00) | 3.97 |
| MINISTRY OF JUSTICE | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL ₦ | BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
| 12020421 | Agreement Fees | | 2,647,508.00 | | | |
| | TOTAL | 3,163,863.61 | 2,647,508.00 | | | |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY FOR HIGHER EDUCATION (University Aliero) | | | | | | |
|--|---------------------------|-------------------------|-----------------------|------------------------|-----------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020636 | Registration Fees | | 180,000,000.00 | 172,934,000.00 | (7,066,000.00) | 96.07 |
| 12020625 | Application Fees | | | | - | |
| 12020417 | Contract Reg. Fees | | | | - | |
| 12040299 | UTME Screening Exercise | | 3,500,000.00 | | (3,500,000.00) | - |
| 12040623 | Sales of Remedial Forms | | 1,500,000.00 | 2,640,000.00 | 1,140,000.00 | 176.00 |
| 12070130 | Academic Gown Fees | | 320,000.00 | 1,253,669.00 | 933,669.00 | 391.77 |
| 12040170 | Computer Based Test (CBT) | | 1,200,000.00 | | (1,200,000.00) | - |
| 12040298 | Postgraduate Fees | | 4,500,000.00 | 1,782,796.75 | (2,717,203.25) | 39.62 |
| 12020731 | Sales of Agreement Forms | | 2,000,000.00 | | (2,000,000.00) | - |
| | TOTAL | 5,400,000.00 | 193,020,000.00 | 178,610,465.75 | (14,409,534.25) | 92.53 |
| MINISTRY FOR HIGHER EDUCATION (Polytechnic D/Gari) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020483 | Registration Fees | | 5,500,000.00 | 3,974,800.00 | (1,525,200.00) | 72.27 |
| 12020622 | Application Fees | | 500,000.00 | 546,000.00 | 46,000.00 | 109.20 |
| | TOTAL | 4,328,350.00 | 6,000,000.00 | 4,520,800.00 | (1,479,200.00) | 75.35 |
| MINISTRY FOR HIGHER EDUCATION (School of Nursing) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12020635 | Student Registration Fees | | 18,000,000.00 | 19,889,800.00 | 1,889,800.00 | 110.50 |
| 12020634 | Application Fees | | 6,000,000.00 | 789,000.00 | (5,211,000.00) | 13.15 |
| 12020479 | Use of Auditorium | | 1,000,000.00 | | (1,000,000.00) | - |
| 12020624 | Sales of Forms | | | | - | |
| | TOTAL | 15,970,370.12 | 25,000,000.00 | 20,678,800.00 | (4,321,200.00) | 82.72 |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | | | | | | |
|---|--------------------------------------|------------------------------|----------------------|-----------------------------|-----------------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL N | BUDGET N | CURRENT YEAR ACTUAL N | VARIANCE N | BUDGET PERFORMANCE IN % |
| 12020726 | Decoration | | 200,000.00 | | | |
| 12020660 | Hall | | 300,000.00 | | | |
| 12020476 | Processing | | | | | |
| | TOTAL | | 500,000.00 | | | |
| BOARD OF SURVEY | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL N | BUDGET N | CURRENT YEAR ACTUAL N | VARIANCE N | BUDGET PERFORMANCE IN % |
| 12020138 | Auctioner License | | 50,000.00 | 70,000.00 | 20,000.00 | 140.00 |
| 12020469 | Sales of Condem Equipments | | 6,500,000.00 | 4,849,000.00 | (1,651,000.00) | 74.60 |
| | TOTAL | 8,049,000.00 | 6,550,000.00 | 4,919,000.00 | (1,631,000.00) | 75.10 |
| TENDERS BOARD | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL N | BUDGET N | CURRENT YEAR ACTUAL N | VARIANCE N | BUDGET PERFORMANCE IN % |
| 12020629 | Contract Processing | | 200,000.00 | 198,000.00 | (2,000.00) | 99.00 |
| 12020469 | Registration and Renewal of Contract | | 400,000.00 | 120,000.00 | (280,000.00) | 30.00 |
| | TOTAL | 284,500.00 | 600,000.00 | 318,000.00 | (282,000.00) | 53.00 |
| KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC) | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL N | BUDGET N | CURRENT YEAR ACTUAL N | VARIANCE N | BUDGET PERFORMANCE IN % |
| 12020469 | Sales of Condem Equipment | | 60,000,000.00 | | | |
| | TOTAL | | 60,000,000.00 | | | |



DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

| SUSTAINABLE DEVELOPMENT GOALS (SDGs) | | | | | | |
|--------------------------------------|--------------------|-------------------------|--------------|------------------------|---------------|-------------------------------|
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12010016 | Withholding Tax | | 5,000,000.00 | | | |
| | TOTAL | | 5,000,000.00 | | | |
| | | | | | | |
| ABDULLAHI FODIO CENTRE | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12021211 | Sales of Form | | 100,000.00 | | (100,000.00) | - |
| | Registration Fees | | | 35,585,000.00 | 35,585,000.00 | |
| | TOTAL | 5,939.54 | 100,000.00 | 35,585,000.00 | 35,485,000.00 | 35585.00 |
| | | | | | | |
| TIN OFFICE | | | | | | |
| CODE | DETAILS OF REVENUE | PREVIOUS YEAR ACTUAL | BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | |
| 12010120 | Tin Office | | | 375,500.00 | | |
| | TOTAL | 195,100.00 | - | 375,500.00 | | |

NOTE 4 MISCELLANEOUS (OTHER FAAC TRANSFERS)



| S/NO | MONTH | DETAILS | ORIGINAL | AMENDED | FINAL | CURRENT YEAR | VARIANCE | PERFORMANCE |
|------|--------------|-----------------|-----------------------|----------|-----------------------|-------------------------|-----------------------|---------------|
| | | | BUDGET | BUDGET | BUDGET | ACTUAL | | IN % |
| | | | ₦ | ₦ | ₦ | ₦ | | |
| 2 | OCTOBER | NON OIL REVENUE | 669,633,334.00 | - | 669,633,334.00 | 1,085,982,204.27 | 416,348,870.27 | 162.18 |
| 3 | | | | - | | | - | |
| | TOTAL | | 669,633,334.00 | - | 800,811,431.00 | 1,085,982,204.27 | 285,170,773.27 | 135.61 |



NOTE 5 DETAILS OF MISCELLANEOUS (Exchange Difference / Gain)

| S/NO | MONTH | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE | BUDGET PERFORMANCE IN % |
|------|--------------|-------------------------|-------------|-------------------------|-----------------------|---------------------------|-------------------------|
| | | BUDGET | BUDGET | | ACTUAL | | |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 1 | JANUARY | 133,901,932.92 | 0.00 | 133,901,932.92 | 25,141,871.94 | (108,760,060.98) | 18.78 |
| 2 | FEBRUARY | 133,901,932.92 | 0.00 | 133,901,932.92 | | (133,901,932.92) | 0.00 |
| 3 | MARCH | 133,901,932.92 | 0.00 | 133,901,932.92 | | (133,901,932.92) | 0.00 |
| 4 | APRIL | 133,901,932.92 | 0.00 | 133,901,932.92 | 19,678,599.84 | (114,223,333.08) | 14.70 |
| 5 | MAY | 133,901,932.88 | 0.00 | 133,901,932.88 | 14,446,241.15 | (119,455,691.73) | 10.79 |
| 6 | JUNE | 133,901,932.92 | 0.00 | 133,901,932.92 | 11,038,394.41 | (122,863,538.51) | 8.24 |
| 7 | JULY | 133,901,932.92 | 0.00 | 133,901,932.92 | 24,478,506.50 | (109,423,426.42) | 18.28 |
| 8 | AUGUST | 133,901,932.92 | 0.00 | 133,901,932.92 | 15,651,130.31 | (118,250,802.61) | 11.69 |
| 9 | SEPTEMBER | 133,901,932.92 | 0.00 | 133,901,932.92 | 18,335,707.58 | (115,566,225.34) | 13.69 |
| 10 | OCTOBER | 133,901,932.92 | 0.00 | 133,901,932.92 | 19,762,398.72 | (114,139,534.20) | 14.76 |
| 11 | NOVEMBER | 133,901,932.92 | 0.00 | 133,901,932.92 | 20,544,132.02 | (113,357,800.90) | 15.34 |
| 12 | DECEMBER | 133,901,932.92 | 0.00 | 133,901,932.92 | 26,738,377.27 | (107,163,555.65) | 19.97 |
| | TOTAL | 1,606,823,195.00 | 0.00 | 1,606,823,195.00 | 195,815,359.74 | (1,411,007,835.26) | 12.19 |

NOTE 6 DETAILS OF MISCELLANEOUS (Forex Equalisation)



| S/NO | MONTH | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE | BUDGET PERFORMANCE IN % |
|------|--------------|----------|---------|--------------|----------------------|----------|-------------------------|
| | | BUDGET | BUDGET | | ACTUAL | | |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 1 | JANUARY | 0.00 | 0.00 | 0.00 | 44,646,714.48 | | |
| 2 | FEBRUARY | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 3 | MARCH | 0.00 | 0.00 | 0.00 | 54,453,922.66 | | |
| 4 | APRIL | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 5 | MAY | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 6 | JUNE | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 7 | JULY | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 8 | AUGUST | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 9 | SEPTEMBER | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 10 | OCTOBER | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 11 | NOVEMBER | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 12 | DECEMBER | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | TOTAL | - | | | 99,100,637.14 | | |



NOTE 7 DETAILS OF MISCELLANEOUS (Bank Charges)

| S/NO | MONTH | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE | BUDGET PERFORMANCE IN % |
|------|--------------|----------------------|---------|----------------------|----------------------|------------------------|-------------------------|
| | | BUDGET | BUDGET | | ACTUAL | | |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 1 | JANUARY | 2,310,688.25 | 0.00 | 2,310,688.25 | 0.00 | (2,310,688.25) | 0.00 |
| 2 | FEBRUARY | 2,310,688.25 | 0.00 | 2,310,688.25 | 0.00 | (2,310,688.25) | 0.00 |
| 3 | MARCH | 2,310,688.25 | 0.00 | 2,310,688.25 | 3,746,015.67 | 1,435,327.42 | 162.12 |
| 4 | APRIL | 2,310,688.25 | 0.00 | 2,310,688.25 | 0.00 | (2,310,688.25) | 0.00 |
| 5 | MAY | 2,310,688.25 | 0.00 | 2,310,688.25 | 4,074,010.96 | 1,763,322.71 | 176.31 |
| 6 | JUNE | 2,310,688.25 | 0.00 | 2,310,688.25 | 0.00 | (2,310,688.25) | 0.00 |
| 7 | JULY | 2,310,688.25 | 0.00 | 2,310,688.25 | 0.00 | (2,310,688.25) | 0.00 |
| 8 | AUGUST | 2,310,688.25 | 0.00 | 2,310,688.25 | 0.00 | (2,310,688.25) | 0.00 |
| 9 | SEPTEMBER | 2,310,688.25 | 0.00 | 2,310,688.25 | 2,914,794.56 | 604,106.31 | 126.14 |
| 10 | OCTOBER | 2,310,688.25 | 0.00 | 2,310,688.25 | 0.00 | (2,310,688.25) | 0.00 |
| 11 | NOVEMBER | 2,310,688.25 | 0.00 | 2,310,688.25 | 0.00 | (2,310,688.25) | 0.00 |
| 12 | DECEMBER | 2,310,688.25 | 0.00 | 2,310,688.25 | 3,170,424.91 | 859,736.66 | 137.21 |
| | TOTAL | 27,728,259.00 | | 27,728,259.00 | 13,905,246.10 | (13,823,012.90) | 50.15 |

NOTE 8 DETAILS OF MISCELLANEOUS (Foreign Exchange)



| S/NO | MONTH | ORIGINAL BUDGET | AMENDED BUDGET | FINAL BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PERFORMA |
|------|--------------|-----------------------|----------------|-----------------------|---------------------|------------------|-----------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 1 | JANUARY | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 2 | FEBRUARY | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 3 | MARCH | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 4 | APRIL | 10,931,508.12 | 0.00 | 10,931,508.12 | 0.00 | (10,931,508.12) | 0.00 |
| 5 | MAY | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 6 | JUNE | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 7 | JULY | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 8 | AUGUST | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 9 | SEPTEMBER | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 10 | OCTOBER | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 11 | NOVEMBER | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| 12 | DECEMBER | 10,931,508.08 | 0.00 | 10,931,508.08 | 0.00 | (10,931,508.08) | 0.00 |
| | TOTAL | 131,178,097.00 | | 131,178,097.00 | - | (131,178,097.00) | 0.00 |



NOTE 9 DETAILS OF MISCELLANEOUS (Solid Minerals)

| S/NO | MONTH | ORIGINAL BUDGET ₦ | AMENDED BUDGET ₦ | FINAL BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
|------|--------------|-----------------------|---------------------|-----------------------|--------------------------|------------------------|-------------------------|
| 1 | JANUARY | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 2 | FEBRUARY | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 3 | MARCH | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 4 | APRIL | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 5 | MAY | 8,838,810.62 | 0.00 | 8,838,810.62 | 0.00 | (8,838,810.62) | 0.00 |
| 6 | JUNE | 8,838,810.58 | 0.00 | 8,838,810.58 | 50,011,920.20 | 41,173,109.62 | 565.82 |
| 7 | JULY | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 8 | AUGUST | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 9 | SEPTEMBER | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 10 | OCTOBER | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 11 | NOVEMBER | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| 12 | DECEMBER | 8,838,810.58 | 0.00 | 8,838,810.58 | 0.00 | (8,838,810.58) | 0.00 |
| | TOTAL | 106,065,727.00 | | 106,065,727.00 | 50,011,920.20 | (56,053,806.80) | 47.15 |

NOTE 10 DETAILS OF MISCELLANEOUS (Excess Oil Revenue)



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



NOTE 11 DETAILS OF SALES OF GOVERNMENT ASSET (AIRPORT)

| S/NO | MONTH | ORIGINAL BUDGET ₦ | AMENDED BUDGET ₦ | FINAL BUDGET ₦ | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFOR |
|------|--------------|--------------------------|---------------------|--------------------------|--------------------------|----------------------------|---------------|
| 1 | JANUARY | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 2 | FEBRUARY | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 3 | MARCH | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 4 | APRIL | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 5 | MAY | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 6 | JUNE | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 7 | JULY | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 8 | AUGUST | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 9 | SEPTEMBER | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 10 | OCTOBER | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 11 | NOVEMBER | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| 12 | DECEMBER | 1,335,427,875.25 | 0.00 | 1,335,427,875.25 | 0.00 | (1,335,427,875.25) | 0.00 |
| | TOTAL | 16,025,134,503.00 | 0.00 | 16,025,134,503.00 | 0.00 | (16,025,134,503.00) | 0.00 |

NOTE 12 DETAILS OF MISCELLANEOUS(25% Local Govt. Contribution to Development Projects)



| S/NO | MONTH | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE | BUDGET |
|------|--------------|-------------------------|---------|-------------------------|-------------------------|-------------------------|------------------|
| | | BUDGET | BUDGET | | ACTUAL | | PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 1 | JANUARY | 100,930,360.25 | 0.00 | 100,930,360.25 | 475,571,501.72 | 374,641,141.47 | 471.19 |
| 2 | FEBRUARY | 100,930,360.25 | 0.00 | 100,930,360.25 | 473,465,473.94 | 372,535,113.69 | 469.10 |
| 3 | MARCH | 100,930,360.25 | 0.00 | 100,930,360.25 | 550,122,801.32 | 449,192,441.07 | 545.05 |
| 4 | APRIL | 100,930,360.25 | 0.00 | 100,930,360.25 | 396,563,208.18 | 295,632,847.93 | 392.91 |
| 5 | MAY | 100,930,360.25 | 0.00 | 100,930,360.25 | 448,003,010.62 | 347,072,650.37 | 443.87 |
| 6 | JUNE | 100,930,360.25 | 0.00 | 100,930,360.25 | 505,629,459.51 | 404,699,099.26 | 500.97 |
| 7 | JULY | 100,930,360.25 | 0.00 | 100,930,360.25 | 422,399,583.88 | 321,469,223.63 | 418.51 |
| 8 | AUGUST | 100,930,360.25 | 0.00 | 100,930,360.25 | 698,871,229.11 | 597,940,868.86 | 692.43 |
| 9 | SEPTEMBER | 100,930,360.25 | 0.00 | 100,930,360.25 | 744,168,865.39 | 643,238,505.14 | 737.31 |
| 10 | OCTOBER | 100,930,360.25 | 0.00 | 100,930,360.25 | 581,104,286.80 | 480,173,926.55 | 575.75 |
| 11 | NOVEMBER | 100,930,360.25 | 0.00 | 100,930,360.25 | 712,413,536.36 | 611,483,176.11 | 705.85 |
| 12 | DECEMBER | 100,930,360.25 | 0.00 | 100,930,360.25 | 470,247,854.50 | 369,317,494.25 | 465.91 |
| | TOTAL | 1,211,164,323.00 | | 1,211,164,323.00 | 6,478,560,811.33 | 5,267,396,488.33 | 534.90 |



NOTE 13 DETAILS OF MISCELLANEOUS(Local Govt. Contribution to Primary Health Care Under 1 Roof)

| S/NO | MONTH | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE | BUDGET |
|------|--------------|-----------------------|-------------|-----------------------|-----------------------|-------------|------------------|
| | | BUDGET | BUDGET | | ACTUAL | | PERFORMANCE IN % |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 1 | JANUARY | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 2 | FEBRUARY | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 3 | MARCH | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 4 | APRIL | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 5 | MAY | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 6 | JUNE | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 7 | JULY | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 8 | AUGUST | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 9 | SEPTEMBER | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 10 | OCTOBER | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 11 | NOVEMBER | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| 12 | DECEMBER | 62,738,920.00 | 0.00 | 62,738,920.00 | 62,738,920.02 | 0.02 | 100.00 |
| | TOTAL | 752,867,040.00 | 0.00 | 752,867,040.00 | 752,867,040.24 | 0.24 | 100.00 |

NOTE 14 CASH HELD BY MDAs



| S/NO. | NAMES | AMOUNT ₦ |
|-------|---|----------------------|
| 1 | Scholaship Board | 780.13 |
| 2 | Library Board | 843.16 |
| 3 | Kebbi State Television (KBTv) | 927.84 |
| 4 | KARDA | 43.03 |
| 5 | Adult Education | 801.82 |
| 6 | Secondary School Management Board (SSMB) | 136.00 |
| 7 | Religious Affiars | 752.45 |
| 8 | Preaching Board | 834.07 |
| 9 | Pilgrims Welfare Agency (PWA) | 1,906.25 |
| 10 | University of Science and Teachnology Aliero | 466,729.25 |
| 11 | School of Nursing and Midwifery | 12,532.75 |
| 12 | Board of Internal Revenue (BIR) | 39,615.16 |
| 13 | State Universal Basic Education Board (SUBEB) | 26,247.01 |
| 14 | College of Preliminary Studies Yauri (CPS) | 284,023.01 |
| 15 | College of Education Argungu (COE) | 37.60 |
| 16 | Primary Pension Board | 279.50 |
| 17 | Rural Electrification Board (REB) | 289.69 |
| 18 | KASCOM | 301,048.72 |
| 19 | Abdullahi Fodio Islamic Center | 442.36 |
| 20 | Water Board | 119.71 |
| 21 | Arabic Board | 230.50 |
| 22 | Forestry II Project | 61.75 |
| 23 | Kebbi Urban Development Authority (KUDA) | 220.50 |
| 24 | Housing Cooperation | 482.81 |
| 25 | School of Health Teachnology Jega | 154,249.16 |
| 26 | Sub Treasury Birnin Kebbi | 10,946,758.96 |
| 27 | State Emargency Management Agency (SEMA) | 0.00 |
| | TOTAL | 12,240,393.19 |



NOTE 15 DETAILS OF PERSONAL COST (MINISTRIES)

| HEAD | MINISTRY/DEPARTMENT | PREVIOUS | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE |
|--------------|--|------------------|------------------|---------|------------------|------------------|----------------|
| | | YEAR ACTUAL | BUDGET | BUDGET | | BUDGET | |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 011100100100 | Government House | 45,891,206.16 | 69,485,782.00 | 0.00 | 69,485,782.00 | 49,651,032.11 | 19,834,749.89 |
| 011100100200 | Deputy Governor's Office | 0.00 | 10,000,000.00 | 0.00 | 10,000,000.00 | 0.00 | 0.00 |
| | Executive Office of the Governor | | | | | | |
| 011101700100 | Cabinet Office | 347,491,749.35 | 550,000,000.00 | 0.00 | 550,000,000.00 | 493,181,416.14 | 56,818,583.86 |
| 011101800100 | Special Services Department | 6,536,946.43 | 6,000,000.00 | 0.00 | 6,000,000.00 | 4,274,111.68 | 1,725,888.32 |
| 011101300100 | Careers & General Administration | 237,794,852.62 | 240,000,000.00 | 0.00 | 240,000,000.00 | 219,196,425.51 | 20,803,574.49 |
| 055100100100 | Ministry for Local Gov't & Cheftancy Affairs | 54,964,877.28 | 56,000,000.00 | 0.00 | 56,000,000.00 | 54,586,084.97 | 1,413,915.03 |
| 014000100200 | Local Government Audit | 41,839,679.92 | 42,211,889.00 | 0.00 | 42,211,889.00 | 39,855,925.89 | 2,355,963.11 |
| 012500500100 | Establishment and Pension | 220,606,001.81 | 242,000,000.00 | 0.00 | 242,000,000.00 | 224,382,772.53 | 17,617,227.47 |
| 025300100100 | Ministry of Land and Hausing | 101,498,820.81 | 114,000,000.00 | 0.00 | 114,000,000.00 | 102,179,194.46 | 11,820,805.54 |
| 011111300100 | Directorate Of Protocol | 27,813,540.38 | 29,200,000.00 | 0.00 | 29,200,000.00 | 26,752,285.88 | 2,447,714.12 |
| 021500100100 | Ministry of Agric & Natural Res | 221,779,997.75 | 250,000,000.00 | 0.00 | 250,000,000.00 | 215,714,846.50 | 34,285,153.50 |
| 022200100100 | Ministry of Commerce | 82,999,306.67 | 85,437,350.00 | 0.00 | 85,437,350.00 | 81,588,466.64 | 3,848,883.36 |
| 051700100100 | Ministry of Education | 1,394,201,115.63 | 602,465,348.00 | 0.00 | 602,465,348.00 | 602,465,348.00 | 0.00 |
| 051900100100 | Ministry of Higher Education | 338,386,958.56 | 299,000,000.00 | 0.00 | 299,000,000.00 | 102,848,165.19 | 196,151,834.81 |
| 022000100100 | Ministry of Finance | 523,837,084.99 | 541,170,891.00 | 0.00 | 541,170,891.00 | 541,170,891.00 | 0.00 |
| 022000300100 | Ministry of Budget & Economic Planning | 23,903,819.61 | 24,500,000.00 | 0.00 | 24,500,000.00 | 24,500,000.00 | 0.00 |
| 022000700100 | Accountant General's Office | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 052100100100 | Ministry of Health | 3,360,297,714.12 | 4,000,000,000.00 | 0.00 | 4,000,000,000.00 | 3,850,624,185.98 | 149,375,814.02 |
| 012300100100 | Ministry of Information & Culture | 100,988,330.60 | 112,000,000.00 | 0.00 | 112,000,000.00 | 103,369,640.59 | 8,630,359.41 |

NOTE 15 DETAILS OF PERSONAL COST (MINISTRIES)



| | | | | | | | |
|--------------|--|-------------------------|--------------------------|------|--------------------------|-------------------------|-----------------------|
| 051300100100 | Ministry of Youth & Sports | 57,128,637.79 | 63,857,951.00 | 0.00 | 63,857,951.00 | 55,846,527.27 | 8,011,423.73 |
| 032600100100 | Ministry of Justice | 54,119,577.30 | 62,000,000.00 | 0.00 | 62,000,000.00 | 53,860,757.33 | 8,139,242.67 |
| 023400100100 | Ministry of Works & Transport | 315,193,040.82 | 352,000,000.00 | 0.00 | 352,000,000.00 | 309,305,424.42 | 42,694,575.58 |
| 025200100100 | Ministry of Water Resources | 106,850,870.54 | 118,000,000.00 | 0.00 | 118,000,000.00 | 106,818,489.47 | 11,181,510.53 |
| 051400100100 | Ministry of Women Affairs | 61,953,778.02 | 64,000,000.00 | 0.00 | 64,000,000.00 | 57,364,374.45 | 6,635,625.55 |
| | JUDICIARY:- | | | | | | |
| 032605100100 | High Court of Justice | 378,000,412.14 | 600,000,000.00 | 0.00 | 600,000,000.00 | 518,640,755.72 | 81,359,244.28 |
| 032605300100 | Sharia Court | 370,578,188.02 | 653,000,000.00 | 0.00 | 653,000,000.00 | 488,244,881.87 | 164,755,118.13 |
| 031801100100 | Judicial Service Commission | 56,714,221.01 | 80,000,000.00 | 0.00 | 80,000,000.00 | 67,289,519.41 | 12,710,480.59 |
| 053500100100 | Ministry of Environment | 126,198,217.34 | 152,430,000.00 | 0.00 | 152,430,000.00 | 150,755,835.07 | 1,674,164.93 |
| 011103700100 | Local Gov't Service Commission | 4,446,502.36 | 5,500,000.00 | 0.00 | 5,500,000.00 | 5,500,000.00 | - |
| 014000100100 | Office of the State Auditor General | 36,309,952.55 | 47,697,659.00 | 0.00 | 47,697,659.00 | 42,412,713.05 | 5,284,945.95 |
| 014700100100 | Civil Service Commission | 27,457,151.87 | 35,000,000.00 | 0.00 | 35,000,000.00 | 25,912,141.88 | 9,087,858.12 |
| 025000100100 | Fiscal Responsibility Commission | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 021600100100 | Ministry Animal Health Husbandry | 462,890,308.13 | 632,947,778.00 | 0.00 | 632,947,778.00 | 632,947,778.00 | 0.00 |
| 011104000100 | Ministry of Information and Communication Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 023400200100 | Office of the Surveyor General | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | GRAND TOTAL | 9,188,672,860.58 | 10,139,904,648.00 | | 10,139,904,648.00 | 9,251,239,991.01 | 888,664,656.99 |



NOTE 16 DETAILS OF PERSONNEL COST (BOARD & PARASTATALS)

| HEAD CODES | MINISTRY/DEPARTMENT | PREVIOUS YEAR | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE |
|---------------|--|------------------|------------------|---------|------------------|------------------|----------------|
| | | ACTUAL | BUDGET | BUDGET | | ACTUAL | |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 025305300100 | Kebbi Urban Development Authority | 141,756,072.97 | 170,874,000.00 | 0.00 | 170,874,000.00 | 152,295,435.92 | 18,578,564.08 |
| 012300400100 | Kebbi Radio | 124,009,546.56 | 133,721,286.00 | 0.00 | 133,721,286.00 | 125,084,340.47 | 8,636,945.53 |
| 051701900100 | College of Education Argungu | 430,492,645.00 | 443,000,000.00 | 0.00 | 443,000,000.00 | 443,000,000.00 | 0.00 |
| 051701800100 | Polytechnic Dakin Gari | 350,861,772.00 | 450,000,000.00 | 0.00 | 450,000,000.00 | 350,480,236.00 | 99,519,764.00 |
| 051705600100 | Scholarship Board | 6,308,455.29 | 7,200,000.00 | 0.00 | 7,200,000.00 | 6,245,276.18 | 954,723.82 |
| 011103800100 | Pilgrims Welfare Agency | 14,652,155.86 | 16,027,624.00 | 0.00 | 16,027,624.00 | 15,421,359.55 | 606,264.45 |
| 011102700100 | N Y S C | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 023100300100 | Rural Electricity Board | 32,877,006.41 | 35,000,000.00 | 0.00 | 35,000,000.00 | 29,594,374.09 | 5,405,625.91 |
| 025210200100 | Water Board | 153,597,566.65 | 155,000,000.00 | 0.00 | 155,000,000.00 | 148,646,368.91 | 6,353,631.09 |
| 022008001100 | Board of Internal Revenue | 70,491,023.77 | 78,725,069.00 | 0.00 | 78,725,069.00 | 68,840,352.76 | 9,884,716.24 |
| 021502100100 | College of Agriculture Zuru | 680,054,156.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 051703100100 | Usman Danfodio University Sokoto | 9,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 032600200100 | Law Reform Commission | 6,728,748.84 | 7,700,000.00 | 0.00 | 7,700,000.00 | 7,700,000.00 | 0.00 |
| 021210200100 | Kebbi Agric Development Authority(KARDA) | 364,941,598.67 | 390,000,000.00 | 0.00 | 390,000,000.00 | 339,440,044.63 | 50,559,955.37 |
| 012300200100 | History Beruau | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 051701000100 | Agency For Adult & NonFormal Education | 24,990,943.64 | 30,623,670.00 | 0.00 | 30,623,670.00 | 22,258,351.12 | 8,365,318.88 |
| 051700800100 | Library Board | 37,822,276.45 | 54,000,000.00 | 0.00 | 54,000,000.00 | 41,158,429.72 | 12,841,570.28 |
| | LIASON OFFICES:- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011102100100 | Liason Office Abuja | 4,800,395.40 | 3,500,000.00 | 0.00 | 3,500,000.00 | 3,500,000.00 | 0.00 |
| 011102900100 | Liason Office Lagos | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011102200100 | Liason Office Kaduna | 3,770,520.36 | 5,000,000.00 | 0.00 | 5,000,000.00 | 3,869,689.10 | 1,130,310.90 |
| 011102300100 | Liason Office Sokoto | 730,969.11 | 2,600,000.00 | 0.00 | 2,600,000.00 | 740,559.79 | 1,859,440.21 |
| 052102600100 | Sir Yahaya Memorial Hospital | 548,649,068.02 | 700,000,000.00 | 0.00 | 700,000,000.00 | 556,043,890.28 | 143,956,109.72 |
| 051702600100 | Arabic & Islamic Education Board (AIEB) | 409,710,699.99 | 450,000,000.00 | 0.00 | 450,000,000.00 | 409,763,157.51 | 40,236,842.49 |
| 025301000100 | State Housing Corporation | 10,023,504.53 | 11,025,000.00 | 0.00 | 11,025,000.00 | 9,142,007.50 | 1,882,992.50 |
| 051705700100 | Secndry Schools Management Board (SSMB) | 1,677,007,168.33 | 2,123,520,028.00 | 0.00 | 2,123,520,028.00 | 1,878,279,220.77 | 245,240,807.23 |
| 051702800100 | College of Preliminary Studies Yauri | 243,576,707.00 | 275,000,000.00 | 0.00 | 275,000,000.00 | 275,000,000.00 | 0.00 |
| 012300300100 | Kebbi Television (KBTV) | 110,347,896.13 | 121,000,000.00 | 0.00 | 121,000,000.00 | 110,895,516.85 | 10,104,483.15 |
| 025305600100 | State Manpower Committee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011102400100 | Islamic Preaching Board | 3,398,486.64 | 3,500,000.00 | 0.00 | 3,500,000.00 | 3,443,661.55 | 56,338.45 |
| 025210300100 | RUWATSAN | 4,030,426.08 | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 |
| 052110600100 | School of Health Technology Jega | 166,812,836.80 | 175,000,000.00 | 0.00 | 175,000,000.00 | 175,000,000.00 | 0.00 |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 11,439,829.48 | 13,000,000.00 | 0.00 | 13,000,000.00 | 11,524,994.27 | 1,475,005.73 |
| 011103600100 | Pri.Sch Staff Pension Board | 2,302,998.36 | 3,852,096.00 | 0.00 | 3,852,096.00 | 2,601,351.16 | 1,250,744.84 |

NOTE 16 DETAILS OF PERSONNEL COST (BOARD & PARASTATALS)(contd.)



| | | | | | | | |
|--------------|--|-------------------------|--------------------------|-------------|--------------------------|-------------------------|-------------------------|
| 052110500100 | Community Direct Treatment/Review | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011103500100 | Local Government Pension Board | 2,240,299.44 | 2,500,000.00 | 0.00 | 2,500,000.00 | 2,274,811.94 | 225,188.06 |
| 022205200100 | Tourism Board | 30,164,504.10 | 30,500,000.00 | 0.00 | 30,500,000.00 | 30,500,000.00 | 0.00 |
| 021510900100 | Forestry 11 Project | 15,294,448.51 | 17,000,000.00 | 0.00 | 17,000,000.00 | 13,906,805.46 | 3,093,194.54 |
| 014800100100 | State Independent Electoral Com. (INEC) | 3,626,427.84 | 3,800,000.00 | 0.00 | 3,800,000.00 | 3,365,529.59 | 434,470.41 |
| 022205300100 | Birnin Kebbi Central Market | 37,426,085.87 | 45,000,000.00 | 0.00 | 45,000,000.00 | 38,984,698.35 | 6,015,301.65 |
| 021511000100 | KASCOM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 052110400100 | School of Nursing and Midwifery | 156,872,928.95 | 190,000,000.00 | 0.00 | 190,000,000.00 | 177,687,248.91 | 12,312,751.09 |
| 011102500100 | Religious Affairs | 35,880,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 025305001100 | Project Financial Mngt Unit (PFMU) | 4,386,196.12 | 4,386,198.00 | 0.00 | 4,386,198.00 | 4,428,956.00 | (42,758.00) |
| 011100800100 | Kebbi State Emergency Management Agency (SEMA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 051400200100 | Social Security Welfare Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 051700300100 | State Universal Basic Education (SUBEB) | 1,889,655,164.74 | 2,046,000,000.00 | 0.00 | 2,046,000,000.00 | 1,398,730,235.78 | 647,269,764.22 |
| 051702700100 | Abdullahi Fodio Islamic Center | 67,119,237.98 | 71,000,000.00 | 0.00 | 71,000,000.00 | 61,940,730.17 | 9,059,269.83 |
| 051702100100 | Kebbi State University Aliero | 1,342,066,428.00 | 2,456,000,000.00 | 0.00 | 2,456,000,000.00 | 1,834,014,497.04 | 621,985,502.96 |
| 052100300100 | Primary Health Care Development Agency | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011103300100 | State Agency for Control of AIDs/HIV | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011101000100 | Due Process | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011102100900 | Kebbi State Contributory Pension Board | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 055100200100 | Council of Chiefs | 0.00 | 2,600,000.00 | 0.00 | 2,600,000.00 | | 2,600,000.00 |
| 023400500100 | Sir Ahmadu Bello International Airport B/Kebbi | 52,466,945.67 | 53,000,000.00 | 0.00 | 53,000,000.00 | 53,000,000.00 | 0.00 |
| 022000400100 | KBS Bureau of Statistics | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 052110700100 | Community and Social Development Project (CSDP) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 022000500100 | Micro Finance Banks Operation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011200300100 | House of Assembly | 352,426,938.57 | 534,872,934.00 | 0.00 | 534,872,934.00 | 349,157,796.52 | 185,715,137.48 |
| 011200400100 | House of Assembly Service Commission | 24,016,805.64 | 4,975,383.00 | 0.00 | 4,975,383.00 | 1,918,085.52 | 3,057,297.48 |
| 022000600100 | Youth Empowerment Social Support Operation (YESSO) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 052110300100 | Kebbi State Health System Dev. Proj. II | 4,358,119.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 052110700100 | Kebbi State Medical Centre Kalgo | | 50,000,000.00 | 0.00 | 50,000,000.00 | 0.00 | 50,000,000.00 |
| | Kebbi State Tsangaya Almajiri School | 73,300,677.65 | 0.00 | 0.00 | 0.00 | 61,565,942.17 | (61,565,942.17) |
| | Kebbi State Development Fund | 2,301,004.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 051701200100 | School of Handicap | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 021510300100 | RAMP | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 052110800100 | KECHEMA | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011102800100 | NCWs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011104000100 | SDGs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | GRAND TOTAL | 9,738,787,788.17 | 11,373,503,288.00 | 0.00 | 11,373,503,288.00 | 9,224,443,955.58 | 2,149,059,332.42 |



NOTE 17 DETAILS OF OVERHEAD COST (MINISTRIES)

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

NOTE 18 DETAILS OF OVERHEAD COST (BOARD & PARASTATALS)



| HEAD | MINISTRY/DEPARTMENT | PREVIOUS YEAR | ORIGINAL | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE |
|--------------|--|----------------|----------------|---------|----------------|----------------|----------------|
| | | ACTUAL | BUDGET | BUDGET | | ACTUAL | |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 025305300100 | Kebbi Urban Development Authority | 13,050,000.00 | 13,785,000.00 | 0.00 | 13,785,000.00 | 11,700,000.00 | 2,085,000.00 |
| 012300400100 | Kebbi Radio | 4,800,000.00 | 8,300,000.00 | 0.00 | 8,300,000.00 | 4,680,000.00 | 3,620,000.00 |
| 051701900100 | College of Education Argungu | 24,000,000.00 | 70,000,000.00 | 0.00 | 70,000,000.00 | 23,400,000.00 | 46,600,000.00 |
| 051701800100 | Polytechnic Dakingari | 24,000,000.00 | 41,500,000.00 | 0.00 | 41,500,000.00 | 23,400,000.00 | 18,100,000.00 |
| 051705600100 | Scholarship Board | 3,000,000.00 | 4,250,000.00 | 0.00 | 4,250,000.00 | 2,925,000.00 | 1,325,000.00 |
| 011103800100 | Pilgrims Welfare Agency | 3,800,000.00 | 3,800,000.00 | 0.00 | 3,800,000.00 | 3,510,000.00 | 290,000.00 |
| | Hospital Management | 139,200,000.00 | 180,000,000.00 | 0.00 | 180,000,000.00 | 135,720,000.00 | 44,280,000.00 |
| 011102700100 | National Youth Service Corps (N Y S C) | 600,000.00 | 600,000.00 | 0.00 | 0.00 | 585,000.00 | (585,000.00) |
| 023100300100 | Rural Electricity Board (REB) | 3,600,000.00 | 3,818,000.00 | 0.00 | 3,818,000.00 | 3,600,000.00 | 218,000.00 |
| 025210200100 | Water Board | 0.00 | 176,300,000.00 | 0.00 | 176,300,000.00 | 0.00 | 176,300,000.00 |
| 022008001100 | Board of Internal Revenue (BIR) | 159,300,000.00 | 218,500,000.00 | 0.00 | 218,500,000.00 | 193,230,121.33 | 25,269,878.67 |
| 021502100100 | College of Agriculture Zuru | 12,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 051703100100 | Usman Danfodio University Sokoto | 0.00 | 6,000,000.00 | 0.00 | 6,000,000.00 | 0.00 | 6,000,000.00 |
| 032600200100 | Law Reform Commission | 2,400,000.00 | 2,400,000.00 | 0.00 | 2,400,000.00 | 2,340,000.00 | 60,000.00 |
| 021210200100 | Kebbi Agric Development Authority (KARDA) | 4,800,000.00 | 4,900,000.00 | 0.00 | 4,900,000.00 | 4,680,000.00 | 220,000.00 |
| 012300200100 | History Beruau | 0.00 | 3,600,000.00 | 0.00 | 3,600,000.00 | 0.00 | 3,600,000.00 |
| 051701000100 | Agency For Adult & NonFormal Education | 1,800,000.00 | 1,940,000.00 | 0.00 | 1,940,000.00 | 1,755,000.00 | 185,000.00 |
| 051700800100 | State Library Board | 6,000,000.00 | 7,500,000.00 | 0.00 | 7,500,000.00 | 5,850,000.00 | 1,650,000.00 |
| | LIASON OFFICES:- | | | | | | |
| 011102100100 | Liason Office Abuja | 12,400,000.00 | 12,400,000.00 | 0.00 | 12,400,000.00 | 12,400,000.00 | 0.00 |
| 011102900100 | Liason Office Lagos | 2,000,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | 1,755,000.00 | 245,000.00 |
| 011102200100 | Liason Office Kaduna | 3,600,000.00 | 3,700,000.00 | 0.00 | 3,700,000.00 | 3,510,000.00 | 190,000.00 |
| 011102300100 | Liason Office Sokoto | 1,800,000.00 | 2,050,000.00 | 0.00 | 2,050,000.00 | 1,755,000.00 | 295,000.00 |
| 052102600100 | Sir Yahaya Memorial Hospital | 36,000,000.00 | 72,000,000.00 | 0.00 | 72,000,000.00 | 36,000,000.00 | 36,000,000.00 |
| 051702600100 | Arabic & Islamic Education Board (AIEB) | 15,900,000.00 | 22,450,000.00 | 0.00 | 22,450,000.00 | 12,765,000.00 | 9,685,000.00 |
| 025301000100 | State Housing Corporation | 1,800,000.00 | 3,300,000.00 | 0.00 | 3,300,000.00 | 1,755,000.00 | 1,545,000.00 |
| 051705700100 | Secndry Schools Management Board (SSMB) | 140,350,000.00 | 192,260,000.00 | 0.00 | 192,260,000.00 | 184,020,000.00 | 8,240,000.00 |
| 051702800100 | College of Preliminary Studies Yauri | 12,000,000.00 | 42,100,000.00 | 0.00 | 42,100,000.00 | 25,113,800.00 | 16,986,200.00 |
| 012300300100 | Kebbi Television (KBTv) | 6,600,000.00 | 14,210,000.00 | 0.00 | 14,210,000.00 | 10,762,000.00 | 3,448,000.00 |
| 025305600100 | State Manpower Committee | 360,000.00 | 360,000.00 | 0.00 | 360,000.00 | 351,000.00 | 9,000.00 |
| 011102400100 | Islamic Preaching Board | 1,200,000.00 | 1,300,000.00 | 0.00 | 1,300,000.00 | 1,170,000.00 | 130,000.00 |
| 025210300100 | RUWATSAN | 1,440,000.00 | 3,300,000.00 | 0.00 | 3,300,000.00 | 1,404,000.00 | 1,896,000.00 |
| 052110600100 | School of Health Technology Jega | 18,000,000.00 | 25,500,000.00 | 0.00 | 25,500,000.00 | 17,550,000.00 | 7,950,000.00 |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 2,400,000.00 | 3,200,000.00 | 0.00 | 3,200,000.00 | 2,400,000.00 | 800,000.00 |



NOTE 18 DETAILS OF OVERHEAD COST (BOARD & PARASTATALS) (contd.)

| | | | | | | | |
|--------------|--|-------------------------|-------------------------|-------------|-------------------------|-------------------------|-------------------------|
| 011103600100 | Primary School Staff Pension Board | 2,400,000.00 | 3,500,000.00 | 0.00 | 3,500,000.00 | 2,340,000.00 | 1,160,000.00 |
| 052110500100 | Community Direct Treatment/Review | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011103500100 | Local Government Pension Board | 2,050,000.00 | 2,050,000.00 | 0.00 | 2,050,000.00 | 2,050,000.00 | 0.00 |
| 022205200100 | Tourism Board | 1,800,000.00 | 1,850,000.00 | 0.00 | 1,850,000.00 | 1,755,000.00 | 95,000.00 |
| 021510900100 | Forestry 11 Project | 2,400,000.00 | 2,740,000.00 | 0.00 | 2,740,000.00 | 2,740,000.00 | 0.00 |
| 014800100100 | State Electoral Commission (INEC) | 6,000,000.00 | 6,200,000.00 | 0.00 | 6,200,000.00 | 5,850,000.00 | 350,000.00 |
| 022205300100 | Birnin Kebbi Central Market | 4,800,000.00 | 11,500,000.00 | 0.00 | 11,500,000.00 | 5,300,000.00 | 6,200,000.00 |
| 021511000100 | KASCOM | 3,600,000.00 | 3,600,000.00 | 0.00 | 3,600,000.00 | 3,510,000.00 | 90,000.00 |
| 052110400100 | School of Nursing and Midwifery | 17,992,640.00 | 20,400,000.00 | 0.00 | 20,400,000.00 | 17,550,000.00 | 2,850,000.00 |
| 011102500100 | Religious Affairs | 67,200,000.00 | 67,400,000.00 | 0.00 | 67,400,000.00 | 32,525,000.00 | 34,875,000.00 |
| 025305001100 | Kepp State Emergency Management Agency | 4,200,000.00 | 4,200,000.00 | 0.00 | 4,200,000.00 | 4,095,000.00 | 105,000.00 |
| 011100800100 | State Emergency Management Agency (SEMA) | 1,270,000.00 | 14,700,000.00 | 0.00 | 14,700,000.00 | 14,700,000.00 | 0.00 |
| 051400200100 | Social Security Welfare Fund | | 3,600,000.00 | 0.00 | 3,600,000.00 | 3,567,000.00 | 33,000.00 |
| 051700300100 | State Universal Basic Education Board (SUBEB) | 81,400,000.00 | 120,000,000.00 | 0.00 | 120,000,000.00 | 110,310,000.00 | 9,690,000.00 |
| 051702700100 | Abdullahi Fodio Islamic Center | 6,000,000.00 | 6,350,000.00 | 0.00 | 6,350,000.00 | 5,850,000.00 | 500,000.00 |
| 051702100100 | Kebbi State University Aliero | 60,000,000.00 | 310,120,000.00 | 0.00 | 310,120,000.00 | 58,500,000.00 | 251,620,000.00 |
| 052100300100 | Primary Health Care Development Agency | 24,000,000.00 | 25,500,000.00 | 0.00 | 25,500,000.00 | 23,900,000.00 | 1,600,000.00 |
| 011103300100 | State Agency for Control of AIDS/HIV | 0.00 | 10,000,000.00 | 0.00 | 10,000,000.00 | 0.00 | 10,000,000.00 |
| 011101000100 | Due Process | 0.00 | 18,000,000.00 | 0.00 | 18,000,000.00 | 0.00 | 18,000,000.00 |
| 011102100900 | Kebbi State Contributory Pension Board | 0.00 | 9,500,000.00 | 0.00 | 9,500,000.00 | 5,850,000.00 | 3,650,000.00 |
| 055100200100 | Council of Chiefs | 2,149,560.00 | 2,200,000.00 | 0.00 | 2,200,000.00 | 2,095,821.00 | 104,179.00 |
| 023400500100 | Sir Ahmadu Bello International Airport B/Kebbi | 60,000,000.00 | 249,500,000.00 | 0.00 | 249,500,000.00 | 58,500,000.00 | 191,000,000.00 |
| 022000400100 | Kebbi State Emergency Management Agency (SEMA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 052110700100 | Kepp State Emergency Management Agency (SEMA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 022000500100 | Micro Finance Banks Operation | 0.00 | 8,700,000.00 | 0.00 | 8,700,000.00 | | 8,700,000.00 |
| 011200300100 | House of Assembly | 432,035,000.00 | 2,603,530,779.00 | 0.00 | 2,603,530,779.00 | 1,560,109,952.00 | 1,043,420,827.00 |
| 011200400100 | House of Assembly Service Commission | 3,600,000.00 | 32,000,000.00 | 0.00 | 32,000,000.00 | 6,600,000.00 | 25,400,000.00 |
| 022000600100 | Youth Empowerment Social Support Operation (YESSO) | 0.00 | 6,000,000.00 | 0.00 | 6,000,000.00 | 0.00 | 6,000,000.00 |
| 052110300100 | Kebbi State Health System Dev. Proj. II | 1,200,000.00 | 2,400,000.00 | 0.00 | 2,400,000.00 | 1,170,000.00 | 1,230,000.00 |
| 052110700100 | Kebbi Medical Center Kalgo | 37,800,000.00 | 48,000,000.00 | 0.00 | 48,000,000.00 | 45,542,004.00 | 2,457,996.00 |
| 051701200100 | School of Handicap | 2,400,000.00 | 2,600,000.00 | 0.00 | 2,600,000.00 | 2,340,000.00 | 260,000.00 |
| 021510300100 | RAMP | 0.00 | 3,280,000.00 | 0.00 | 3,280,000.00 | 0.00 | 3,280,000.00 |
| 052110800100 | KECHEMA | 0.00 | 51,400,000.00 | 0.00 | 51,400,000.00 | 0.00 | 51,400,000.00 |
| 011102800100 | NCWs | 600,000.00 | 600,000.00 | 0.00 | 600,000.00 | 450,000.00 | 150,000.00 |
| 011104000100 | SUSTAINABLE DEVELOPMENT FUND (SDG's) | 0.00 | 6,000,000.00 | 0.00 | 6,000,000.00 | 5,850,000.00 | 150,000.00 |
| | Miscellaneous | 300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Kebbi State Tsangaya Almajiri School | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Kebbi State Development Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | GRAND TOTAL | 1,482,497,200.00 | 4,804,743,779.00 | 0.00 | 4,804,143,779.00 | 2,713,135,698.33 | 2,091,008,080.67 |

NOTE 19 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES



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



NOTE 20 DETAILS OF CAPITAL EXPENDITURE

| CODES | MINISTRY/DEPARTMENT | PREVIOUS YEAR ACTUAL | ORIGINAL BUDGET | AMENDED BUDGET | FINAL BUDGET | CURRENT YEAR ACTUAL | VARIANCE | BUDGET PRFORMAN CE IN % |
|--------------|---|-------------------------|--------------------------|-------------------|--------------------------|--------------------------|--------------------------|-------------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | |
| | ECONOMIC SECTOR | | | | | | | |
| 021500100100 | Ministry of Agriculture including Irrigation | 3,130,387,750.00 | 7,991,537,363.00 | 0.00 | 7,991,537,363.00 | 1,154,780,036.17 | 6,836,757,326.83 | 14.45 |
| 021600100100 | Ministry of Animal Health Husbandry and Fisheries | 109,953,466.42 | 2,285,000,000.00 | 0.00 | 2,285,000,000.00 | 1,285,000,000.00 | 1,000,000,000.00 | 56.24 |
| 053500100100 | Ministry of Environment (Forestry) | 98,200,000.00 | 1,045,000,000.00 | 0.00 | 1,045,000,000.00 | 143,660,000.00 | 901,340,000.00 | 13.75 |
| 022200100100 | Ministry of Commerce & Industries (Manufacturing) | 401,500,000.00 | 2,612,000,000.00 | 0.00 | 2,612,000,000.00 | 39,000,000.00 | 2,573,000,000.00 | 1.49 |
| 023100300100 | Rural Electrification Board (Power Supply) | 858,044,627.58 | 1,160,000,000.00 | 0.00 | 1,160,000,000.00 | 1,169,644,647.78 | (9,644,647.78) | 100.83 |
| 023400100100 | Ministry of Works & Transport | 5,253,192,973.64 | 11,544,000,000.00 | 0.00 | 11,544,000,000.00 | 7,028,536,598.98 | 4,515,463,401.02 | 60.88 |
| | TOTAL ECONOMIC SECTOR | 9,851,278,817.64 | 26,637,537,363.00 | 0.00 | 26,637,537,363.00 | 10,820,621,282.93 | 15,816,916,080.07 | 40.62 |
| | SOCIAL DEVELOPMENT SECTOR | | | | | | | |
| 051700100100 | Ministry of Education | 2,915,885,303.35 | 9,220,000,000.00 | 0.00 | 9,220,000,000.00 | 3,053,604,174.04 | 6,166,395,825.96 | 33.12 |
| 051900100100 | Ministry of Higher Education | 1,041,175,000.00 | 4,710,000,000.00 | 0.00 | 4,710,000,000.00 | 1,210,032,125.00 | 3,499,967,875.00 | 25.69 |
| 051702100100 | State University Aliero | 130,020,000.00 | 510,000,000.00 | 0.00 | 510,000,000.00 | 310,846,324.41 | 199,153,675.59 | 60.95 |
| 051700300100 | State Universal Basic Education (UBE) Board | 5,420,000.00 | 6,300,000,000.00 | 0.00 | 6,300,000,000.00 | 3,931,944,375.76 | 2,368,055,624.24 | 62.41 |
| 052100100100 | Ministry of Health | 1,080,211,029.48 | 4,300,000,000.00 | 0.00 | 4,300,000,000.00 | 226,222,315.00 | 4,073,777,685.00 | 5.26 |
| 052100300100 | Primary Health Care Development Agency | 67,000,000.00 | 3,039,879,144.00 | 0.00 | 3,039,879,144.00 | 752,867,040.24 | 2,287,012,103.76 | 24.77 |
| 011103300100 | State Agency for Control of Aids | 0.00 | 50,000,000.00 | 0.00 | 50,000,000.00 | | 50,000,000.00 | 0.00 |
| 012300100100 | Ministry of Information | 41,000,000.00 | 256,000,000.00 | 0.00 | 256,000,000.00 | 9,195,000.00 | 246,805,000.00 | 3.59 |
| 123008001000 | Ministry of Information And Communication Technology | | 1,513,000,000.00 | 0.00 | 1,513,000,000.00 | 18,295,850.00 | 1,494,704,150.00 | 1.21 |
| 051300100100 | Ministry of Youth and Social Development | 174,732,540.90 | 1,604,000,000.00 | 0.00 | 1,604,000,000.00 | 163,085,000.00 | 1,440,915,000.00 | 10.17 |
| | TOTAL SOCIAL DEVELOP. SECTOR | 5,455,443,873.73 | 31,502,879,144.00 | 0.00 | 31,502,879,144.00 | 9,676,092,204.45 | 21,826,786,939.55 | 30.71 |
| | ENVIRONMENTAL (REGIONAL) SECTOR | | | | | | | |
| 025200100100 | Ministry of Water Resources and Rural Development | 1,688,609,197.01 | 2,881,000,000.00 | 0.00 | 2,881,000,000.00 | 2,624,206,352.46 | 256,793,647.54 | 91.09 |
| 025300100100 | Ministry of Land & Housing | 449,260,866.21 | 8,489,000,000.00 | 0.00 | 8,489,000,000.00 | 2,503,921,607.00 | 5,985,078,393.00 | 29.50 |
| 055100100100 | Ministry for Local Government & Chieftancy | 16,300,000.00 | 30,000,000.00 | 0.00 | 30,000,000.00 | 854,546,646.20 | (824,546,646.20) | 2848.49 |
| | TOTAL REGIONAL SECTOR | 2,154,170,063.22 | 11,400,000,000.00 | 0.00 | 11,400,000,000.00 | 5,982,674,605.66 | 5,417,325,394.34 | 52.48 |
| | ADMINISTRATION SECTOR | | | | | | | |
| 011101300100 | Office of The Secretary to the State Government (SSG) | 5,390,000,000.00 | 8,120,105,000.00 | 0.00 | 8,120,105,000.00 | 3,600,611,617.20 | 4,519,493,382.80 | 44.34 |
| 012500100100 | General Administration | 1,124,698,314.62 | 3,490,000,000.00 | 0.00 | 3,490,000,000.00 | 1,133,859,338.26 | 2,356,140,661.74 | 32.49 |
| 012400700100 | Fire Service | - | 328,000,000.00 | 0.00 | 328,000,000.00 | - | 328,000,000.00 | 0.00 |
| 022000100100 | Ministry of Finance | 1,511,000,000.00 | 2,614,000,000.00 | 0.00 | 2,614,000,000.00 | 1,887,387,565.16 | 726,612,434.84 | 72.20 |
| 022000300100 | Ministry of Budget & Economic Planning | 25,960,000.00 | 2,544,500,000.00 | 0.00 | 2,544,500,000.00 | 178,970,000.00 | 2,365,530,000.00 | 7.03 |
| 032600100100 | Ministry of Justice | | 273,000,000.00 | 0.00 | 273,000,000.00 | 237,687,500.00 | 35,312,500.00 | 87.07 |
| 032605100100 | High Courts | 135,000,000.00 | 955,000,000.00 | 0.00 | 955,000,000.00 | 365,000,000.00 | 590,000,000.00 | 38.22 |
| 032605300100 | Sharia Courts | 29,885,000.00 | 444,000,000.00 | 0.00 | 444,000,000.00 | 174,109,019.63 | 269,890,980.37 | 39.21 |

NOTE 20 DETAILS OF CAPITAL EXPENDITURE (Contd.)



| | | | | | | | | |
|--------------|---------------------------------------|--------------------------|---------------------------|-------------|---------------------------|--------------------------|--------------------------|--------------|
| 031801100100 | Judicial Service Commission | | 334,240,380.00 | 0.00 | 334,240,380.00 | | 334,240,380.00 | 0.00 |
| 051400100100 | Ministry of Women Affairs & Social | 99,750,000.00 | 1,468,212,000.00 | 0.00 | 1,468,212,000.00 | 468,212,000.00 | 1,000,000,000.00 | 31.89 |
| 011200300100 | Kebbi State House of Assembly | 316,500,000.00 | 1,621,495,000.00 | 0.00 | 1,621,495,000.00 | 1,621,495,000.00 | - | 100.00 |
| 011200400100 | Kebbi State House of Assembly Service | | 32,000,000.00 | 0.00 | 32,000,000.00 | 509,000.00 | 31,491,000.00 | 1.59 |
| | TOTAL ADMINISTRATION SECTOR | 8,632,793,314.62 | 22,224,552,380.00 | 0.00 | 22,224,552,380.00 | 9,667,841,040.25 | 12,556,711,339.75 | 43.50 |
| 011103000100 | CONTINGENCY FUND | 250,000,000.00 | 373,261,446.00 | 0.00 | 373,261,446.00 | 250,000,000.00 | 123,261,446.00 | 66.98 |
| | Covid-19 Expenditure | 346,096,939.77 | 9,329,392,809.00 | 0.00 | 9,329,392,809.00 | 2,079,237,631.91 | 7,250,155,177.09 | 22.29 |
| | GRAND TOTAL | 26,689,783,008.98 | 101,467,623,142.00 | 0.00 | 101,467,623,142.00 | 38,476,466,765.20 | 62,991,156,376.80 | 37.92 |



NOTE 21 DETAILS OF DIVIDENDS RECEIVED

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

NOTE 22 DETAILS OF GRANTS RECEIVED



| S/NO. | BANKS | ORIGINAL BUDGET | AMENDED BUDGET | FINAL BUDGET | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORMANCE IN % |
|-------|--|--------------------------|----------------|--------------------------|-------------------------|----------------------------|-------------------------|
| 1 | Federal Grant for Universal Basic Education (UBE) | 3,150,000,000.00 | 0.00 | 3,150,000,000.00 | 0.00 | (3,150,000,000.00) | 0 |
| 2 | UNICEF Grant General | 3,144,159,819.00 | 0.00 | 3,144,159,819.00 | 0.00 | (3,144,159,819.00) | 0 |
| 3 | Sustainability Development Goals (SDGs) | 300,000,000.00 | 0.00 | 300,000,000.00 | 0.00 | (300,000,000.00) | 0 |
| 4 | OXFAM | 50,000,000.00 | 0.00 | 50,000,000.00 | 0.00 | (50,000,000.00) | 0 |
| 5 | ATASP - 1 | 3,499,008,268.00 | 0.00 | 3,499,008,268.00 | 0.00 | (3,499,008,268.00) | 0 |
| 6 | Save One Million Lives | 304,000,000.00 | 0.00 | 304,000,000.00 | 0.00 | (304,000,000.00) | 0 |
| 7 | Youth Empowerment /YESSO/SIP | 4,221,256,839.00 | 0.00 | 4,221,256,839.00 | 0.00 | (4,221,256,839.00) | 0 |
| 8 | State Fiscal Transparency,Accountability and Sustainability Programme (SIFTAS) | 7,200,000,000.00 | 0.00 | 7,200,000,000.00 | 2,446,620,000.00 | (4,753,380,000.00) | 33.98 |
| 9 | IFAD- CASP (ASAP Grant) | 54,757,357.00 | 0.00 | 54,757,357.00 | 0.00 | (54,757,357.00) | 0 |
| 10 | National Urban Water Supply | 100,000,000.00 | 0.00 | 100,000,000.00 | 0.00 | (100,000,000.00) | 0 |
| 11 | Better Education Service Delivery for All (BESDA) | 3,084,604,997.00 | 0.00 | 3,084,604,997.00 | 0.00 | (3,084,604,997.00) | 0 |
| 12 | USAID Support for Human Resources for Health (HRH) | 2,457,000,000.00 | 0.00 | 2,457,000,000.00 | 0.00 | (2,457,000,000.00) | 0 |
| 13 | GAVI Support on Health System Strengthening (HSS) | 1,900,000,000.00 | 0.00 | 1,900,000,000.00 | 0.00 | (1,900,000,000.00) | 0 |
| 14 | Tertiary Education Trust Fund Intervention (COE Argungu) | 200,000,000.00 | 0.00 | 200,000,000.00 | 0.00 | (200,000,000.00) | 0 |
| 15 | Tertiary Education Trust Fund Intervention (KSUSTA) | 500,000,000.00 | 0.00 | 500,000,000.00 | 0.00 | (500,000,000.00) | 0 |
| 16 | Eat Safe Nigeria Project (GAIN) | 390,000,000.00 | 0.00 | 390,000,000.00 | 0.00 | (390,000,000.00) | 0 |
| 17 | COVID-19 Grant from ferederal Government | | 0.00 | | 0.00 | - | |
| | TOTAL | 30,554,787,280.00 | 0.00 | 30,554,787,280.00 | 2,446,620,000.00 | (28,108,167,280.00) | 8.0073213 |



NOTE 23 DETAILS OF EXTERNAL LOANS RECEIVED

| S/NO. | BANKS | ORIGINAL BUDGET | AMENDED BUDGET | FINAL BUDGET | CURRENT YEAR ACTUAL ₦ | VARIANCE ₦ | BUDGET PERFORM ANCE IN % |
|-------|--------------------------|-----------------------|-------------------|-----------------------|-----------------------------|---------------|--------------------------------|
| 1 | World Bank Loan for CSDP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2 | BESDA Advance Loan | 6,634,615.00 | 0.00 | 6,634,615.00 | 0.00 | 0.00 | |
| 3 | IFAD Loan | 148,627,565.00 | 0.00 | 148,627,565.00 | 0.00 | 0.00 | |
| 4 | RAAMP | 649,000,000.00 | 0.00 | 649,000,000.00 | 0.00 | 0.00 | |
| | TOTAL | 804,262,180.00 | 0.00 | 804,262,180.00 | 0.00 | 0.00 | 0.00 |

NOTE 24 DETAILS OF INTERNAL LOANS RECEIVED



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



NOTE 25 DETAILS OF EXTERNAL LOAN REPAYMENT

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

NOTE 26 DETAILS OF INTERNAL LOANS REPAYMENT



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



NOTE 27 OTHER DEDUCTION FROM FAAC

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

NOTE 28 BANK BALANCES



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



NOTE 29 DETAILS OF SPECIAL IMPREST

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

NOTE 30 DETAILS OF INVESTMENT



| S/NO | YEAR | COMPANY | INITIAL SHARE 2014 | BONUS/ADDITIONAL/ DECREASE | TOTAL SHARE HOLDINGS | MARKET PRICE | PRESENT VALUE IN NAIRA |
|-----------------------------------|----------------|------------------------------------|--------------------|----------------------------|----------------------|--------------|-------------------------|
| A | | | | | | | |
| BANK SECTOR | | | | | | | |
| 1 | 1995 | FBN HOLDINGS | 4,127,603.00 | 0.00 | 4,127,603.00 | 11.10 | 45,816,393.30 |
| 2 | 2004 | FCMB GROUP PLC | 434,968.00 | 0.00 | 434,968.00 | 3.05 | 1,326,652.40 |
| 3 | 1994/95/2005 | FIDELITY BANK PLC | 7,299,950.00 | 0.00 | 7,299,950.00 | 2.70 | 19,709,865.00 |
| 4 | | ECOBANK TRANSACTIONAL INCORP. | 9,667.00 | 15,333.00 | 25,000.00 | 8.45 | 211,250.00 |
| 5 | 2004 | GUARANTY TRUST BANK PLC | 1,287,119.00 | 133,343.00 | 1,420,462.00 | 28.20 | 40,057,028.40 |
| 6 | 2007 | JAIZ BANK | 7,500,000.00 | 250,000.00 | 7,750,000.00 | 0.60 | 4,650,000.00 |
| 7 | 1995/2002/2005 | STERLING BANK PLC | 2,037,835.00 | 0.00 | 2,037,835.00 | 1.50 | 3,056,752.50 |
| 8 | 1992/2010 | UNITY BANK PLC | 1,155,000.00 | 0.00 | 1,155,000.00 | 0.55 | 635,250.00 |
| 9 | 1995 | UNION BANK PLC | 206,250.00 | 996,543.00 | 1,202,793.00 | 5.30 | 6,374,802.90 |
| 10 | 1995 | SAVANNAH BANK PLC | 500,000.00 | 0.00 | 500,000.00 | 0.50 | 250,000.00 |
| 11 | 1995 | UNITED BANK FOR AFRICA | 2,412,000.00 | 0.00 | 2,412,000.00 | 8.45 | 20,381,400.00 |
| SUB TOTAL | | | | | | | 142,469,394.50 |
| B | | | | | | | |
| DEVELOPMENT FINANCE SECTOR | | | | | | | |
| 1 | 2006 | DEAP CAPITAL MGT & TRUST PLC | 727,500.00 | 0.00 | 727,500.00 | 0.20 | 145,500.00 |
| 2 | 2011/2012 | UBA CAPITAL Plc | 385,436.00 | 0.00 | 385,436.00 | 9.20 | 3,546,011.20 |
| 3 | 2011/2012 | AFRICA PRUDENTIAL REGISTRARS | 96,359.00 | 0.00 | 96,359.00 | 6.35 | 611,879.65 |
| 4 | 1995 | KEBBI HOME SAVINGS & LOAN | 200,321,804.00 | 0.00 | 200,321,804.00 | 1.00 | 200,321,804.00 |
| 5 | 1994 | URBAN DEV. BANK PLC | 5,161,290.00 | 0.00 | 5,161,290.00 | 1.00 | 5,161,290.00 |
| 6 | 2010/11 | ASO SAVINGS/LOANS PLC | 40,000,000.00 | 100,000.00 | 40,100,000.00 | 0.50 | 20,050,000.00 |
| 8 | 2004/2011/2014 | LEGACY PENSION FUND LTD | 27,889,932.00 | 493,715.00 | 28,383,647.00 | 3.74 | 106,154,839.78 |
| SUB TOTAL | | | | | | | 335,991,324.63 |
| C | | | | | | | |
| INSURANCE SECTOR | | | | | | | |
| 1 | 1992 | INTERCON. WAPIC PLC | 213,706.00 | 0.00 | 213,706.00 | 0.32 | 68,385.92 |
| 2 | 10/6/1972 | ROYAL EXCHANGE ASS. | 862,008.00 | 363,708.00 | 1,225,716.00 | 0.20 | 245,143.20 |
| 3 | 10/9/1975 | UNIC INSURANCE | 104,532.00 | 0.00 | 104,532.00 | 0.20 | 20,906.40 |
| 4 | | WEST AFRICA PROVINCIAL INS PLC | 213,706.00 | 0.00 | 213,706.00 | 0.40 | 85,482.40 |
| SUB TOTAL | | | | | | | 334,435.52 |
| D | | | | | | | |
| BUILDING MATERIALS SECTOR | | | | | | | |
| 1 | 1975/2010 | BUA CEMENT | 61,380,000.00 | 0.00 | 61,380,000.00 | 74.50 | 4,572,810,000.00 |
| 2 | 2000 | LAFARGE AFRICA PLC | 2,195,092.00 | 0.00 | 2,195,092.00 | 25.50 | 55,974,846.00 |
| 3 | 2010 | DANGOTE CEMENT PLC | 30,810.00 | 10.00 | 30,820.00 | 280.00 | 8,629,600.00 |
| SUB TOTAL | | | | | | | 4,637,414,446.00 |
| E | | | | | | | |
| AUTOMOBILE SECTOR | | | | | | | |
| 1 | 1977 | DUNLOP NIG. PLC | 1,250,827.00 | 0.00 | 1,250,827.00 | 0.20 | 250,165.40 |
| 2 | 2021 | DANGOTE PEUGEOT AUTOMOBILE NIG LTD | | 0.00 | 0.00 | 0.00 | 350,000,000.00 |
| SUB TOTAL | | | | | | | 350,250,165.40 |
| F | | | | | | | |
| CONSTRUCTION SECTOR | | | | | | | |
| 1 | 1992 | ROADS NIG PLC | 661,333.00 | 0.00 | 661,333.00 | 6.6 | 4,364,797.80 |
| 2 | 2009 | COSTAIN WEST AFRICA PLC | 90,000.00 | 0.00 | 90,000.00 | 0.5 | 45,000.00 |
| SUB TOTAL | | | | | | | 4,409,797.80 |



NOTE 30 DETAILS OF INVESTMENT (CONTD.)

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

NOTE 31 DETAILS OF STAFF LOANS & ADVANCES



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



NOTE 32

DETAILS OF EXTERNAL LOANS

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

NOTE 33 INTERNAL LOANS PAYABLES

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



NOTE 34 COVID -19 EXPENDITURE

| CODE | DETAIL | BUDGET | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE | PERCENTAGE |
|----------|---|-----------------------|-------------|-----------------------|-----------------------|-----------------------|---------------|
| | | ₦ | ₦ | ₦ | ACTUAL | ₦ | % |
| | RECURRENT | | | | | | |
| 21010101 | SALARY | 400,000,000.00 | 0.00 | 400,000,000.00 | 397,229,076.55 | 2,770,923.45 | 99.31 |
| 22021026 | OUTBREAK OF DISEASE | 200,000,000.00 | 0.00 | 200,000,000.00 | 32,757,765.00 | 167,242,235.00 | 16.38 |
| 22020622 | STATE COMMITTEE ON FOOD AND NUTRITION | 2,400,000.00 | 0.00 | 2,400,000.00 | 2,400,000.00 | 0.00 | 100.00 |
| 22020305 | SUBSIDY GRANT TO NASSI/NASME & COOP | 5,000,000.00 | 0.00 | 5,000,000.00 | 645,000.00 | 4,355,000.00 | 12.90 |
| | TOTAL | 607,400,000.00 | 0.00 | 607,400,000.00 | 433,031,841.55 | 174,368,158.45 | 228.59 |
| | | | | | | | |
| CODE | DETAIL | BUDGET | AMENDED | FINAL BUDGET | CURRENT YEAR | VARIANCE | PERCENTAGE % |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | % |
| | CAPITAL | | | | | | |
| 23020232 | FOOD SECURITY PROGRAMME (KARDA) COUNTERPART FUNDS | 74,800,000.00 | 0.00 | 74,800,000.00 | 0.00 | 74,800,000.00 | 0.00 |
| 12020686 | SKILL ACQUISITION FOR YOUTH IN AGRICULTURE | 50,000,000.00 | 0.00 | 50,000,000.00 | 0.00 | 50,000,000.00 | 0.00 |
| 23020145 | PROVISION OF AGRIC COMMERCIAL SERVICES (KASCOM) | 100,000,000.00 | 0.00 | 100,000,000.00 | 0.00 | 100,000,000.00 | 0.00 |
| 23020247 | PROCUREMENT OF MANUAL AND MOTORIZED SMALL SCALE PLANTERS AND RICE TRANSPLANTERS | 435,150,000.00 | 0.00 | 435,150,000.00 | 0.00 | 435,150,000.00 | 0.00 |
| 23040456 | PURCHASE OF AGRO-PROCESSING EQUIPMENT AND SOFT LOAN | 200,000,000.00 | 0.00 | 200,000,000.00 | | 200,000,000.00 | 0.00 |
| 23010158 | PURCHASE OF FERTILIZER | 2,054,031,363.00 | 0.00 | 2,054,031,363.00 | 1,500,000,000.00 | 554,031,363.00 | 73.03 |
| 23010160 | PURCHASE OF GRAINS | 200,000,000.00 | 0.00 | 200,000,000.00 | | 200,000,000.00 | 0.00 |
| 23010162 | DISTRIBUTION AND PRODUCTION OF CERTIFIED SEEDS (SOURCING/PURCHASE OF RICE, WHEAT IN DRY SEASON) | 30,000,000.00 | 0.00 | 30,000,000.00 | | 30,000,000.00 | 0.00 |
| 23020315 | CARES (P FOR R) (FADAMA) | 1,950,000,000.00 | 0.00 | 1,950,000,000.00 | | 1,950,000,000.00 | 0.00 |
| 23020301 | COMMERCIAL AGRICULTURE CREDIT LOAN | 20,000,000.00 | 0.00 | 20,000,000.00 | | 20,000,000.00 | 0.00 |
| 23010127 | PURCHASE OF LIVE STOCK PRODUCTION INPUTS | 100,000,000.00 | 0.00 | 100,000,000.00 | | 100,000,000.00 | 0.00 |
| 23040110 | GRAZING RESERVE DEVELOPMENT | 50,000,000.00 | 0.00 | 50,000,000.00 | | 50,000,000.00 | 0.00 |
| 23020319 | ACCELERATED AGRICULTURAL DEVELOPMENT SCHEME (AADS) | 1,050,000,000.00 | 0.00 | 1,050,000,000.00 | | 1,050,000,000.00 | 0.00 |
| 23020212 | PROVISION FOR ENTERPRENEURSHIP DEVELOPMENT | 50,000,000.00 | 0.00 | 50,000,000.00 | | 50,000,000.00 | 0.00 |

NOTE 34 COVID -19 EXPENDITURE CONTD.



| | | | | | | | |
|----------|--|-------------------------|------|-------------------------|-------------------------|-------------------------|--------------|
| 23020211 | NATIONAL PROGRAMME ON ZERO OIL (DIVERSIFICATION) | 50,000,000.00 | 0.00 | 50,000,000.00 | | 50,000,000.00 | 0.00 |
| 23020161 | PROVISION OF COOPERATIVE CONSUMER SHOPS | 30,000,000.00 | 0.00 | 30,000,000.00 | | 30,000,000.00 | 0.00 |
| 23020213 | PROVISION OF COOPERATIVE SUBSIDY & GRANT | 50,000,000.00 | 0.00 | 50,000,000.00 | | 50,000,000.00 | 0.00 |
| 23020118 | PROVISION FOR INDUSTRIALIZATION PROGRAMME | 80,000,000.00 | 0.00 | 80,000,000.00 | | 80,000,000.00 | 0.00 |
| 23020210 | PROVISION TO PROMOTE SMALL SCALE INDUSTRIES | 50,000,000.00 | 0.00 | 50,000,000.00 | 11,000,000.00 | 39,000,000.00 | 22.00 |
| 23020108 | SEED CAPITAL FOR SMEs | 250,000,000.00 | 0.00 | 250,000,000.00 | | 250,000,000.00 | 0.00 |
| 23020335 | CARES (P FOR R) (SMEs COMPONET) | 780,000,000.00 | 0.00 | 780,000,000.00 | | 780,000,000.00 | 0.00 |
| 23020271 | TECHNOLOGY BUSINESS INCUBATORS CENTRE | 20,000,000.00 | 0.00 | 20,000,000.00 | | 20,000,000.00 | 0.00 |
| 23020132 | EPIDEMIC CONTROL | 80,000,000.00 | 0.00 | 80,000,000.00 | | 80,000,000.00 | 0.00 |
| 23020285 | PROVISION OF SOLAR POWERED WATER SUPPLY SCHEME | 50,000,000.00 | 0.00 | 50,000,000.00 | | 50,000,000.00 | 0.00 |
| 23050116 | PEOPLE EMPOWERMENT PROGRAMME | 100,000,000.00 | 0.00 | 100,000,000.00 | 96,000,000.00 | 4,000,000.00 | 96.00 |
| 23020219 | PROVISION TO IMPROVE REVENUE GENERATION | 225,000,000.00 | 0.00 | 225,000,000.00 | 73,968,659.04 | 151,031,340.96 | 32.87 |
| 23020314 | CARES (P FOR R) CASH TRANSFER COMPONENT | 390,000,000.00 | 0.00 | 390,000,000.00 | | 390,000,000.00 | 0.00 |
| 23020453 | SUPPORT TO THE STATE COMMITTEE ON FOOD AND NUTRITION | 10,000,000.00 | 0.00 | 10,000,000.00 | | 10,000,000.00 | 0.00 |
| 23020168 | PROVISION OF WOMEN ECONOMIC EMPOWERMENT PROGRAMME | 65,150,000.00 | 0.00 | 65,150,000.00 | 62,968,972.87 | 2,181,027.13 | 96.65 |
| 23020333 | NIGERIA FOR WOMEN PROJECT (NWP) COUNTERPART FUND | 200,000,000.00 | 0.00 | 200,000,000.00 | | 200,000,000.00 | 0.00 |
| 23020298 | CONTINGENCY FUND | 373,261,446.00 | 0.00 | 373,261,446.00 | 300,000,000.00 | 73,261,446.00 | 80.37 |
| 23020352 | E-LEARNING PROGRAMMES FOR PRIMARY AND SECONDARY SCHOOL | 30,000,000.00 | 0.00 | 30,000,000.00 | | 30,000,000.00 | 0.00 |
| 23020353 | GIRLS CHILD INFORMATION TECHNOLOGY PROGRAMME | 50,000,000.00 | 0.00 | 50,000,000.00 | | 50,000,000.00 | 0.00 |
| 23020357 | E- COMMERCE SMEs | 42,000,000.00 | 0.00 | 42,000,000.00 | | 42,000,000.00 | 0.00 |
| 23020337 | ESTABLISHMENT OF CARES OFFICE | 40,000,000.00 | 0.00 | 40,000,000.00 | 35,300,000.00 | 4,700,000.00 | 88.25 |
| | TOTAL | 9,329,392,809.00 | | 9,329,392,809.00 | 2,079,237,631.91 | 7,250,155,177.09 | 22.29 |
| | GRAND TOTAL | 9,936,792,809.00 | - | 9,936,792,809.00 | 2,512,269,473.46 | 7,424,523,335.54 | 25.28 |

**NOTE 35 OUTSTANDING CONTRACTUAL LIABILITIES**

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

NOTE 36 **DETAIL OF OUTSTANDING GRATUITIES,
PENSION ARREARS AND DEATH BENEFIT**



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



NOTE 36 DETAIL OF OUTSTANDING GRATUITIES,
PENSION ARREARS AND DEATH BENEFIT contd.

| | | | | | |
|----|--|-------------------------|-----------------------|-----------------------|-------------------------|
| 28 | MINISTRY OF JUSTICE | 7,210,901.82 | 415,401.10 | 1,894,022.98 | 9,520,325.90 |
| 29 | KARDA | 217,992,934.71 | 2,877,578.79 | 32,201,929.54 | 253,072,443.04 |
| 30 | KBTv | 26,687,783.76 | 2,214,076.80 | 2,277,804.00 | 31,179,664.56 |
| 31 | KEBBI RADIO | 20,540,704.25 | 0.00 | 1,015,231.00 | 21,555,935.25 |
| 32 | KUDA | 26,042,292.23 | 556,270.08 | 3,002,203.40 | 29,600,765.71 |
| 33 | KESEPA | 284,841.21 | 0.00 | 417,439.70 | 702,280.91 |
| 34 | KSUSTA | 203,475,559.56 | 25,455,225.52 | 14,693,919.30 | 243,624,704.38 |
| 35 | MINISTRY OF LANDS | 27,353,635.80 | 662,895.80 | 1,938,445.76 | 29,954,977.36 |
| 36 | LAW REFORM COMMISSION | 4,498,275.71 | 0.00 | 535,337.61 | 5,033,613.32 |
| 37 | LIBRARY BOARD | 893,840.94 | 0.00 | 0.00 | 893,840.94 |
| 38 | MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS | 21,215,976.50 | 0.00 | 0.00 | 21,215,976.50 |
| 39 | LOCAL GOVERNMENT SERVICES COMMISSION | 1,586,613.76 | 0.00 | 0.00 | 1,586,613.76 |
| 40 | LOCAL GOVERNMENT AUDIT | 6,753,761.54 | 0.00 | 0.00 | 6,753,761.54 |
| 41 | MINISTRY FOR HIGHER EDUCATION | 38,121,748.62 | 16,585.73 | 28,319,149.51 | 66,457,483.86 |
| 42 | PROTOCOL | 2,600,199.15 | 337,379.46 | 2,281,232.70 | 5,218,811.31 |
| 43 | RURAL ELECTRIC BOARD(REB) | 22,317,298.99 | 262,694.91 | 1,365,272.55 | 23,945,266.45 |
| 44 | SCHOLARSHIP BOARD | 844,253.30 | 0.00 | 1,184,013.78 | 2,028,267.08 |
| 45 | SIR YAHAYA MEMORIAL HOSPITAL | 131,549,472.70 | 236,028.00 | 19,065,703.82 | 150,851,204.52 |
| 46 | SPECIAL SERVICES DEPARTMENT | 2,031,459.24 | 161,153.15 | 707,660.06 | 2,900,272.45 |
| 47 | SECONDARY SCHOOL MANAGEMENT BOARD | 796,522,882.35 | 6,885,617.37 | 164,047,671.08 | 967,456,170.80 |
| 48 | STATE AUDIT | 18,967,193.10 | 0.00 | 3,939,430.56 | 22,906,623.66 |
| 49 | STATE ELECTRAL COMMISSION | 841,012.25 | 0.00 | 0.00 | 841,012.25 |
| 50 | TOURISM BOARD | 2,826,998.54 | 0.00 | 0.00 | 2,826,998.54 |
| 51 | UNIVERSAL BASIC EDUCATION | 342,203,535.17 | 4,807,756.64 | 35,794,804.08 | 382,806,095.89 |
| 52 | WATER BOARD | 30,410,353.17 | 0.00 | 14,300,666.21 | 44,711,019.38 |
| 53 | MINISTRY OF WATER RESOURCES | 12,283,795.69 | 63,833.36 | 7,909,548.93 | 20,257,177.98 |
| 54 | WAZIRI UMARU FEDERAL POLYTECHNIC | 250,831,132.58 | 22,691,734.23 | 92,025,957.69 | 365,548,824.50 |
| 55 | MINISTRY OF WOMEN AFFAIRS | 20,032,759.99 | 658,657.92 | 2,587,170.92 | 23,278,588.83 |
| 56 | MINISTRY OF WORKS AND TRANSPORT | 153,949,684.11 | 8,441,038.71 | 13,004,650.19 | 175,395,373.01 |
| 57 | MINISTRY OF YOUTH AND SPORT | 7,272,202.90 | 0.00 | 2,542,520.60 | 9,814,723.50 |
| | TOTAL | 5,427,706,160.92 | 190,144,226.90 | 925,739,452.91 | 6,543,589,840.73 |



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