



**KEBBI STATE OF NIGERIA**

# Report *of the* Auditor General

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



**AS AT 31ST DECEMBER, 2019  
OFFICE OF THE STATE AUDITOR GENERAL, KEBBI STATE.**

“The Accounts of Kebbi State Government for the year ended 31<sup>st</sup> December, 2019 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria. And in accordance with National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspection of record and accounts kept in ministries, Department and Agencies (MDA’S). I have certified the individual accounts as corrects subject to the observation in this report, while irregularities discovered have been conveyed in various letters to the accounting officers for necessary action” .....Alh. Faruk B. Rufa’i (CNA, CFA) A.g Auditor General, Kebbi State.

# **REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER 2019**

## **1.0.0 INTRODUCTIONS**

The Accounts of Kebbi State Government for the year ended 31st December, 2019 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria, and in accordance with the National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspections of records and accounts kept in Ministries, Department and Agencies (MDA). I have certified the individual accounts as correct subject to the observations in this report, while irregularities discovered have been conveyed in various letters to the accounting officers for necessary action. The annual account presented by the Kebbi State Accountant General in compliance with section 125(5) of the 1999 constitution of the Federal Republic of Nigeria have been certified as required by the same constitution.

## **1.0.1 SUBMISSION OF REPORT**

In compliance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria, I wish to submit my annual report on the Accounts of Kebbi State Government in respect of financial year ended 31st December, 2019 before the Honourable House of Assembly Kebbi state.

## **1.0.2 CONSTITUTIONALITY**

In accordance with the same section of the constitution, the draft Annual Report and the Related Financial Statement of the Accountant General on the accounts of the Government of Kebbi state and relevant accounting record for the year ended 31st December, 2019 were received on 16th April, 2020. However, at the early stage of his submission significant observation were made and sorted out after series of reconciliations the final reconciled draft was later resubmitted on 13th May 2020 by the Accountant General

### 1.0.3 TABLING OF PREVIOUS AUDIT REPORTS

Auditor General Reports for the financial year ended 31st December, 1999 to 2018 (20 years) have been separately submitted to the state Honourable House of Assembly. Most of the reports have been discussed and finalized between the public accounts committee and the affected accounting officers.

### 1.0.4 ACCOUNTING PERIOD

The financial statements are for period from 1st January to 31st December, 2019 and corresponding period of 2018

### 1.0.5 REPORTING CURRENCY

The Financial Statements are prepared in Nigerian Naira.

### 1.0.6 FINANCIAL HIGHLIGHTS

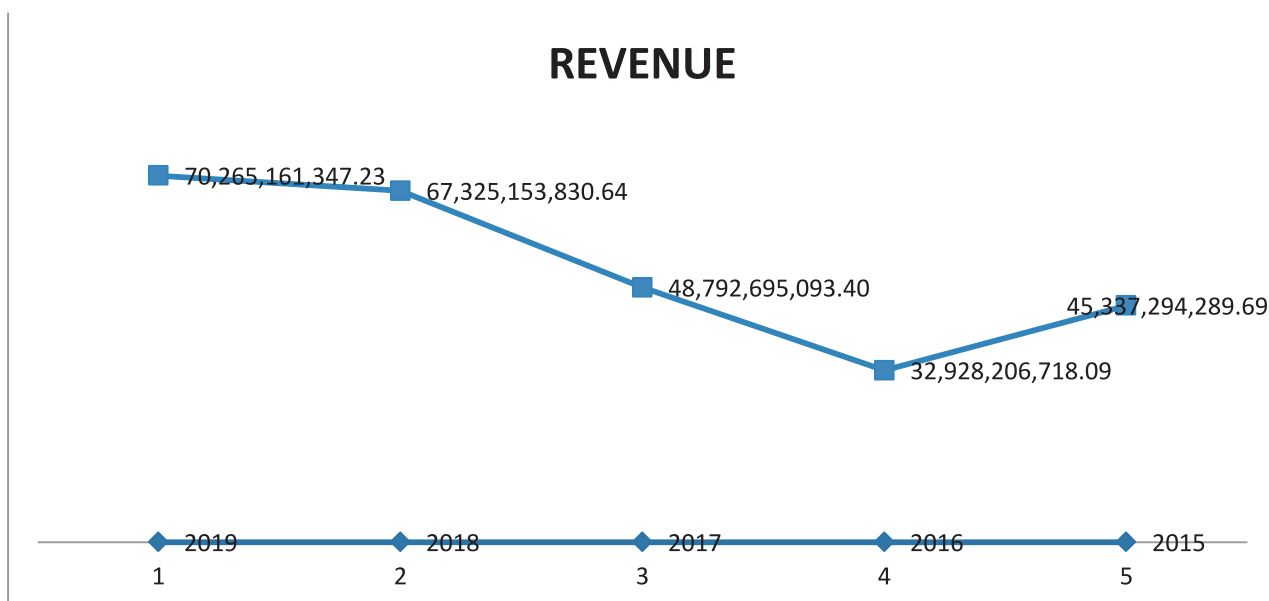
### 1.0.7 FIVE YEAR FINANCIAL SUMMARY

### 1.0.8 REVENUE AND EXPENDITURE

### 1.0.9 REVENUE

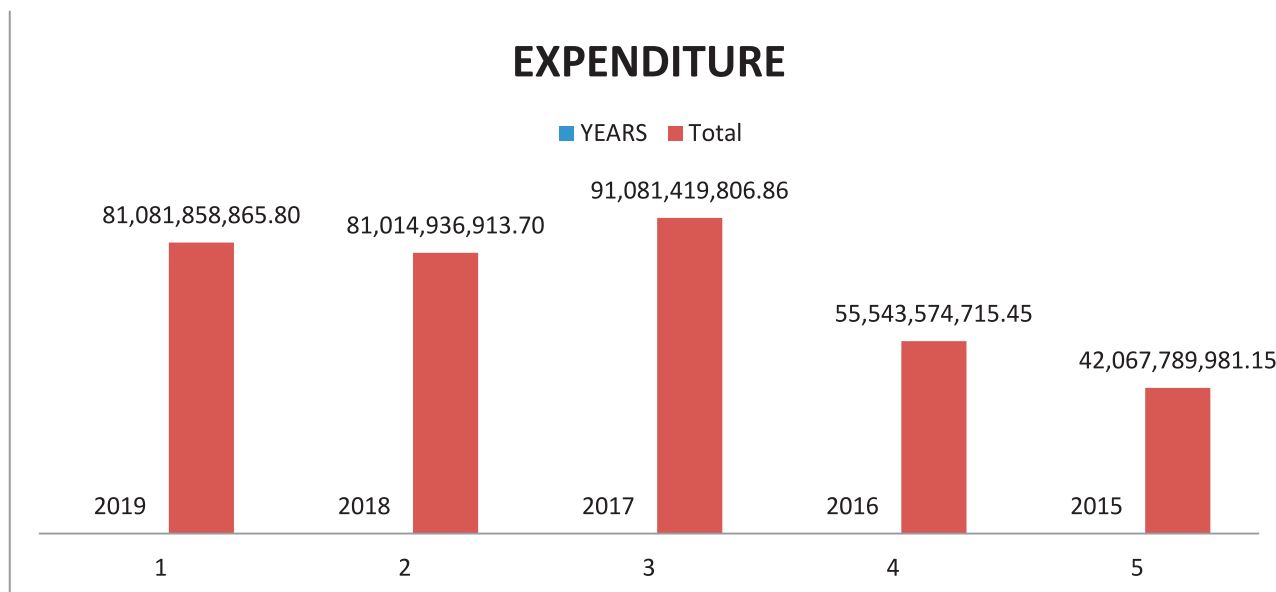
YEARS	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocation	43,479,152,211.97	44,849,071,065.06	29,940,205,132.11	21,525,225,499.32	29,720,531,782.26
Internally Generated Revenue	7,367,334,836.87	4,881,960,805.63	4,425,486,314.59	3,132,343,261.98	3,592,406,108.30
Value Added Tax (TAX)	12,004,631,273.89	11,346,315,627.20	9,923,524,920.40	8,270,637,956.79	7,972,089,994.96
Local Government Contribution 25%	7,414,043,024.50	6,247,806,332.75	4,503,478,726.30	NIL	3,951,083,640.62
Excess Crude Oil	NIL	NIL	NIL	NIL	101,182,763.55
<b>Total</b>	<b>70,265,161,347.23</b>	<b>67,325,153,830.64</b>	<b>48,792,695,093.40</b>	<b>32,928,206,718.09</b>	<b>45,337,294,289.69</b>

## REVENUE



### 1.1.0 EXPENDITURE

YEARS	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Personnel Cost (MDAS)	8,417,556,285.39	7,551,976,843.82	7,142,234,572.89	6,679,558,747.79	7,190,676,505.74
Grand and Subvention (Board and Parastatals)	9,508,065,160.47	9,279,596,760.97	8,427,219,275.74	8,495,249,153.34	10,595,793,990.15
Consolidated Revenue Fund Charges ( Public and Political Office Holders )	4,229,363,114.69	5,911,520,517.81	7,083,897,025.99	3,459,602,157.41	8,785,537,804.31
<b>Total Personnel Cost</b>	<b>22,154,984,560.55</b>	<b>22,743,094,122.60</b>	<b>22,653,350,874.62</b>	<b>18,634,410,058.54</b>	<b>26,572,008,300.20</b>
Overhead Cost	14,548,036,446.47	11,940,544,710.93	8,754,910,125.15	5,059,458,371.62	4,791,015,644.78
Capital Expenditure	44,378,837,858.98	46,331,298,080.26	59,673,158,806.30	31,849,706,285.29	10,704,766,036.17
<b>Total</b>	<b>81,081,858,865.80</b>	<b>81,014,936,913.70</b>	<b>91,081,419,806.86</b>	<b>55,543,574,715.45</b>	<b>42,067,789,981.15</b>



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

The table above shows the comparative analyses of Revenue and Expenditure for the past (5) five years from the tables above it was observed that statutory allocation has decrease with about (96.95%) or N1,369,918,853.10 when compared with the figure of 2018. Internally Generated Revenue increased in 2019 with about N2,485,374,031.24 when compared with the collection of 2018, this shows an increase of (66.26%) of Internally generated revenue the reason for the increase was due to the operation TSA and payment and remittance made by the State University of Science and Technology, Aliero and the conduct of Tax Audit.

In the previous years, most of the contract was awarded to individuals where by 5% Withholding tax and stamp duty will be paid to the state government, but in 2014 most of the contracts were awarded to limited liability companies. Whereby VAT withholding tax and stamp duty goes to the Federal Government.

### 1.1.2 GENERAL OBSERVATION.

### 1.1.3 CONSOLIDATED REVENUE FUNDS

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

During the year ended 31<sup>st</sup> December, 2019 total revenue received and credited to the consolidated Revenue fund are tabulated here under .Viz:-

PREVIOUS YEAR ACTUAL 2018	DESCRIPTION	NOTE	ORIGINAL BUDGET 2019	CURRENT YEAR ACTUAL 2019	VARIANCE	BUDGET PERFORMANCE IN %
			N	N	N	
20,389,347,349.15	Opening Balance			24,563,117,800.39	(24,563,117,800.39)	
31,765,670,490.38	Transfer From CRF	ST3	19,936,086,956.00	10,446,400,999.82	9,489,685,956.18	52.40
	<b>ADD CAPITAL RECEIPTS</b>				-	
11,346,315,627.12	Value Added Tax	3	11,294,161,553.00	12,004,631,273.89	710,469,720.89	106.29

	Miscellaneous(Excess PPT)	4	21,443,976,609.00	1,329,927,812.84	20,114,048,796.16	6.20
6,247,806,332.75	Local Gov't Contribution	5		7,414,043,024.50	(7,414,043,024.50)	
1,145,276,081.25	Exchange Gain	6		72,661,730.61	(72,661,730.61)	
	<b>INTERNAL LOANS</b>	14	13,750,000,000.00		13,750,000,000.00	
	RAAMP etc					
	Budget Support Facility			700,000,000.00	(700,000,000.00)	
	External Loans		10,835,144,951.00		10,835,144,951.00	
	Grants		19,060,824,700.00		19,060,824,700.00	
	CBN/AADS/ Intervention			1,500,000,000.00		
<b>70,894,415,880.65</b>	<b>TOTAL CAPITAL RECEIPTS LESS : CAPITAL EXPENDITURE</b>		<b>96,320,194,769.00</b>	<b>58,030,782,642.05</b>	<b>41,210,351,568.73</b>	<b>60.25</b>
22,623,002,594.02	Economic Sector		35,311,975,501.00	11,567,521,624.34	23,744,453,876.66	32.76
9,940,312,287.00	Social Sector		32,273,605,724.00	13,255,194,510.85	19,018,411,213.15	41.07
3,865,993,309.01	Regional Sector (Environmental)		10,457,265,373.00	3,113,389,733.11	7,343,875,639.89	29.77
9,901,989,890.23	Administration Sector		25,483,123,220.00	16,442,731,990.68	9,040,391,229.32	64.52
	Contingency Fund		152,515,178.00		152,515,178.00	
<b>46,331,298,080.26</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	12	<b>103,678,484,996.00</b>	<b>44,378,837,858.98</b>	<b>59,299,647,137.02</b>	<b>42.80</b>
<b>24,563,117,800.39</b>	<b>CLOSING BALANCE</b>			<b>13,651,944,783.07</b>		

## Revenue Accounting

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

### **1.1.4 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT.**

The estimated statutory allocation from the Federation Account for the year under review was Forty four Billion, One Hundred and Ninety Three Million, Seventy Hundred and Fifty Five Thousand, Two Hundred and Twenty Eight

Naira only (N43,479,152,221.97) Whereas the actual receipt by the state stood at Forty Three Billion, Four Hundred and Seventy Nine Million, One Hundred and Fifty Two Thousand, Two Hundred and Eleven Naira, Ninety Seven Kobo only (N43,479,152,211.97) representing 96.93% in the revenue profile of the Accountant General Statement , this amount was verified and confirmed to have been receipted within the period under review with a decrease of Seven Hundred and Fourteen Million, Six Hundred and Three Thousand, and Sixteen Naira, Three Kobo only (N714,603,016.03) representing 1.61%. Details of revenue collection are tabulated here under. viz.

S/N	MONTH	STATUTORY ALLOCATION 2019 N	ACTUAL RECEIPT 2019 N	VARIANCE N
1	JANUARY	3,682,812,935.67	3,604,404,383.25	(78,408,552.42)
2	FEBRUARY	3,682,812,935.67	3,287,768,627.90	(395,044,307.77)
3	MARCH	3,682,812,935.63	3,121,921,805.89	(560,891,129.74)
4	APRIL	3,682,812,935.67	2,943,290,312.44	(739,522,623.23)
5	MAY	3,682,812,935.67	3,384,814,650.45	(297,998,285.22)
6	JUNE	3,682,812,935.67	3,788,535,841.11	105,722,905.44
7	JULY	3,682,812,935.67	4,142,549,419.81	459,736,484.14
8	AUGUST	3,682,812,935.67	4,036,089,038.15	353,276,102.48
9	SEPTEMBER	3,682,812,935.67	4,063,586,289.71	380,773,354.04
10	OCTOBER	3,682,812,935.67	3,954,426,261.40	271,613,325.73
11	NOVEMBER	3,682,812,935.67	3,899,879,649.38	217,066,713.71
12	DECEMBER	3,682,812,935.67	3,251,885,932.48	(430,927,003.19)
	<b>TOTAL</b>	<b>44,193,755,228.00</b>	<b>43,479,152,211.97</b>	<b>714,603,016.03</b>

### 1.1.5 VALUE ADDED TAX (VAT)

The sum of Eleven Billion, Two Hundred and Ninety four Million, One Hundred and Sixty One Thousand, Five Hundred and Fifty Three Naira only (N11,294,161,553.00) was realized from the Federation Account being share of the state allocation from value added Tax (VAT). This amount represent 106.29% of the projected receipt of Twelve Billion, and Four Million, Six Hundred and Thirty One Thousand, Two Hundred and Seventy Three Naira Eighty Nine Kobo only(N12,004,631,273.89) for the year under review as reflected in the Accountant General report this shows an increase of Seven



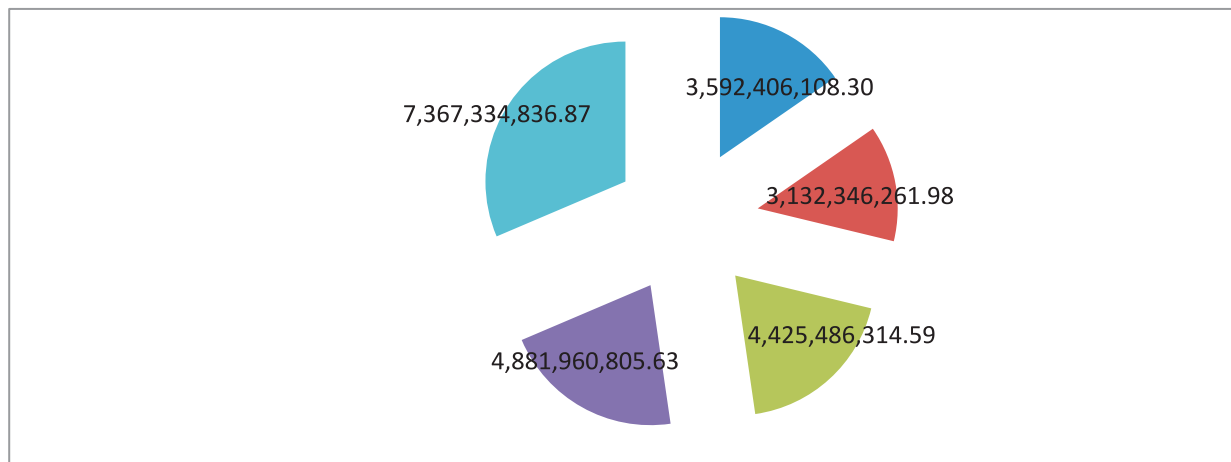
Hundred and Ten Million, Four Hundred and Sixty Nine Thousand, Seven Hundred and Twenty Naira, Eighty Nine Kobo only (N710,469,720.89) representing 5% Details of value added Tax receipts for the year 2019 are tabulated here under Viz:-

S/NO	MONTH	ORIGINAL	CURRENT YEAR	VARIANCE
		BUDGET 2019	ACTUAL 2019	
1	JANUARY	941,180,129.42	1,028,554,150.22	87,374,020.80
2	FEBRUARY	941,180,129.42	1,065,475,020.30	124,294,890.88
3	MARCH	941,180,129.42	983,389,657.05	42,209,527.63
4	APRIL	941,180,129.42	941,309,284.34	129,154.92
5	MAY	941,180,129.42	988,999,059.67	47,818,930.25
6	JUNE	941,180,129.42	1,084,964,894.57	143,784,765.15
7	JULY	941,180,129.40	1,127,164,431.00	185,984,301.60
8	AUGUST	941,180,129.40	955,566,474.53	14,386,345.13
9	SEPTEMBER	941,180,129.42	890,335,205.33	(50,844,924.09)
10	OCTOBER	941,180,129.42	949,510,767.40	8,330,637.98
11	NOVEMBER	941,180,129.42	1,072,560,386.49	131,380,257.07
12	DECEMBER	941,180,129.42	916,801,942.99	(24,378,186.43)
	<b>TOTAL</b>	<b>11,294,161,553.00</b>	<b>12,004,631,273.89</b>	<b>710,469,720.89</b>

### 1.1.6 INTERNALLY GENERATED REVENUE PROJECTION

Government was un-able to achieve its revenue target of N10,948,286,241.00 projection for the year under review only the sum of N7,367,334,836.87 was realized, which is about 67.29% of the projection. Thus showing a deficit of N3, 580,951,404.20 when compared with the preceding year figure. This in terms of value represents the sum of N2,485,374,031.24 performance over what was achieved last year, the development signify improvement in the internally generated revenue. It is therefore expected that fall in the statutory allocation based on the strategies put in place by the state government would augment the internally generated revenue there by bridging the fallen receipt from statutory allocation. The internally generated revenue should be on the increase annually. Therefore we strongly advise that the government should ensure that the board live up to its expectation through training and development of staff that would impact positively towards enhancing the Internal Revenue Generation in order to cushion the effect of low revenue from the federation account.

HEAD	Revenue Description	ACTUAL 2018	BUDGET 2019	ACTUAL 2019
		N	N	N
12010000	Taxes	3,632,453,270.18	8,198,500,000.00	6,445,557,644.46
12020500	Fine	466,494,885.98	366,410,312.40	396,045,864.35
12020400	Fees	310,996,590.65	244,273,541.60	265,030,576.23
12020000	Licences	131,292,557.57	46,060,000.00	71,961,250.00
12020700	Earning	26,767,983.92	431,260,071.90	35,426,118.82
12020600	Sales	62,458,629.14	1,006,273,501.10	81,327,610.57
12020800	Rent on Gov't Property	61,340,113.99	315,450,000.00	5,754,777.80
12021200/12021000	Interest Recieved & Dividends	28,748,216.91	94,558,814.00	54,910,549.64
12021300	Re-Imbursement	6,303,000.00	245,000,000.00	10,236,570.00
14070000	155,105,557.29	500,000.00	1,083,875.00	154,021,682.29
	<b>Total</b>	<b>4,881,960,805.63</b>	<b>10,948,286,241.00</b>	<b>7,367,334,836.87</b>



### 1.1.7 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT TO LOCAL GOVT COUNCILS.

The sum of Thirty Three Billion, One Hundred and Eighty One Million, Two Hundred and Sixty Six Thousand, Three Hundred and Sixty Eight Naira, Ninety Eight Kobo only (**~~N~~33,181,266,368.98,**) was extracted from FAC file

as statutory allocation from federation account to local government councils, details of the receipts are tabulated here under:-

MONTH	STATUTORY	VAT
	N	N
JANUARY	2,740,261,303.43	703,733,209.56
FEBRUARY	2,499,537,839.75	729,249,345.13
MARCH	2,499,537,839.75	673,091,488.93
APRIL	2,237,646,970.31	644,031,505.98
MAY	2,573,317,424.94	676,558,664.52
JUNE	2,880,247,901.79	743,682,148.01
JULY	3,149,387,989.15	768,465,359.39
AUGUST	3,068,451,103.83	654,751,482.64
SEPTEMBER	3,089,355,987.52	610,828,128.27
OCTOBER	3,006,366,686.20	649,888,025.19
NOVEMBER	2,964,897,429.89	734,108,738.31
DECEMBER	2,472,257,892.42	628,419,003.67
<b>TOTAL</b>	<b>33,181,266,368.98</b>	<b>8,216,807,099.60</b>

Statutory allocation in respect of local government councils were directly remitted into local Government

#### 1.1.8 CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	CURRENT YEAR	PREVIOUS YEAR
ADD RECEIPT		ACTUAL 2019	ACTUAL 2018
		N	N
Statutory Allocation From FAAC	1	43,479,152,211.97	44,849,071,065.06
Internally Generated Revenue	2	7,367,334,836.87	4,881,960,805.63
Value Added Tax (VAT)	3	12,004,631,273.89	11,346,315,627.12
Miscellaneous (Excess Petrol Profit Tax)	4	1,329,927,812.84	
Local Gov't Contribution(25% For Developmental Project)	5	7,414,043,024.50	6,247,806,332.75
Exchange Gain	6	72,661,730.61	1,145,276,081.25
Paris Club	7		20,366,588,466.54
<b>TOTAL RECEIPT</b>		<b>71,667,750,890.68</b>	<b>88,837,018,378.35</b>
LESS PAYMENT			
Personnel Cost	ST3	22,154,984,560.55	22,743,094,122.60
Overhead Cost	ST3	14,548,036,446.47	11,940,544,710.93
<b>TOTAL PAYMENT</b>		<b>36,703,021,007.02</b>	<b>34,683,638,833.53</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>34,964,729,883.66</b>	<b>54,153,379,544.82</b>

<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase/Construction of Assets	12	(44,378,837,858.98)	(46,331,298,080.26)
Dividend Received from Companies	13	31,116,790.02	51,566,088.58
<b>NET CASH FLOW FROM INVESTMENT ACTIVITIES</b>		<b>(44,347,721,068.96)</b>	<b>(46,279,731,991.68)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Internal Loans (Budget Support Facility & AADs Intervention)	14	2,200,000,000.00	
Loan Repayment (External Loan)	15	(473,295,499.14)	(461,645,217.32)
Loan Repayment (Internal Loan)	16	(3,223,769,542.86)	(3,186,665,796.00)
<b>Net Cash Flow From Financing Activities</b>		<b>(1,497,065,042.00)</b>	<b>(3,648,311,013.32)</b>
<b>Net Cash Flow From All Activities</b>		<b>(10,880,056,227.30)</b>	<b>4,225,336,539.82</b>
<b>Cash &amp; its Equivalent 1-01-2019</b>		<b>24,610,214,797.15</b>	<b>20,384,878,257.33</b>
<b>Cash &amp; its Equivalent 31-12-2019</b>	17	<b>13,730,158,569.85</b>	<b>24,610,214,797.15</b>

#### ❖ PERFORMANCE EVALUATION OF 2019 REVENUE BUDGET

S/N	DETAIL	2019 BUDGET	ACTUAL	PERFORMANCE %
1	Internal Revenue	10,948,286,241.00	7,367,334,836.87	67.29%
2	Statutory Allocation	44,193,755,228.00	43,479,152,211.97	98%
3	Value Added Tax (VAT)	11,294,161,553.00	12,004,631,273.89	106%
	<b>RECURRENT REVENUE</b>	<b>66,436,203,022.00</b>	<b>62,851,118,322.73</b>	<b>94.60%</b>
4	Capital Receipt	21,443,976,609.00	8,816,632,567.95	41.11%
<b>Total</b>		<b>87,880,179,631.00</b>	<b>71,667,750,890.60</b>	<b>81.55%</b>

The actual recurrent revenue in the year 2019 was Sixty Two Billion, Eight hundred and Fifty One Million, One Hundred and Eighteen Thousand, Three Hundred and Twenty-two Naira, Seventy Three Kobo only (N62,851,118,322.73) while capital receipts was Eight Billion, Eight Hundred and Sixteen Million, Six Hundred and Thirty Two Thousand, Five Hundred and Sixty Seven Naira, Ninety Five Kobo only (N8,816,632,567.95). The total receipt for the year stood at Seventy One Billion, Six Hundred and Sixty Seven Million, Seven Hundred and Fifty Thousand, Eight Hundred and Ninety Naira Sixty Kobo only (N71, 667,750,890.60).

The Percentage Performance of recurrent and capital receipt came to 94.60% and 41.11% respectively when compared with the budgeted figure; the overall performance was 81.55%.

□ **PERFORMANCE EVALUATION OF 2019 EXPENDITURE BUDGET**

S/N	DETAIL	2019 BUDGET	ACTUAL	PERFORMANCE %
1	Personnel Cost	18,441,542,728.00	17,925,621,445.86	97.20%
2	Consolidated Revenue Fund Charges	9,705,168,952.00	4,229,363,114.69	43.00%
<b>TOTAL Personnel Cost</b>		<b>28,146,711,680.00</b>	<b>22,154,984,560.55</b>	<b>140.20%</b>
3	Over Head Cost	13,190,346,759.00	9,542,701,702.72	72.34%
4	Over Head Cost CRF	5,740,127,981.00	5,005,334,743.75	87.20%
<b>RECURRENT EXPENDITURE</b>		<b>47,077,186,420.00</b>	<b>36,703,021,007.02</b>	<b>77.96%</b>
5	Capital Expenditure	104,385,049,818.00	44,378,837,858.98	44.73%
<b>Total</b>		<b>151,462,236,238.00</b>	<b>81,081,858,865.00</b>	<b>53.53%</b>

Average performance of the actually executed recurrent expenditure against the Budgeted amount during the year under review stood at Thirty Six Billion, Seven Hundred and Three Million, and Twenty One Thousand, and Seven Naira Two Kobo only (**₦36,703,021,007.02**) representing 77.96% of the recurrent expenditure in the Year 2019. This is as shown in the table above. The Government influence the accomplishment of this however, by ensuring that its obligation were met in terms of salaries overhead e.t.c

## **2.0.0 APPROPRIATION AUDIT GOVERNMENT OFFICE**

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

### **2.0.1 OVERVIEW OF 2019 APPROPRIATION ACCOUNT**

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31st December, 2019, which provides the record of the financial activities of Kebbi State for the year. The report reviews the financial efforts and outcomes of the government of Kebbi State in its attempt to match the objectives of financial management with the goal of government.

Section 125(5) of the constitution enjoins the Accountant General to sign and present to the Auditor General, the accounts showing fully the statements and financial position on the last day of the financial year, the statement of Consolidated Revenue Fund and other funds specified in the law. These accounts are to be audited and certified by the state Auditor General in accordance with section 125(2) of the constitution of the Federal Republic of Nigeria 1999.

**Previous Audit Observation:** - observation noted on revenue receipts shortages, removed original copies or revenue receipts.

Diversion of revenue receipts, un-accounted revenue, missing revenue receipts, wrong payment of items not supplied, none retirement of imprest etc during the year 2019 was not fully addressed as highlighted.

### **2.0.2 INTERNAL CONTROL SYSTEM**

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

The responsibility for maintenance of internal control in ministries and

department rest within the power of the accounting officers of the various ministries, department and agencies while that of the entire State Government rest with the Accountant General.

Segregation of duties should be seen practice in all the ministries, department and agencies; Internal Audit which is expected to play a pivotal role in the internal control process was very weak. This was manifested in the growth of audit queries on disbursement made in the ministries, departments and agencies. It appears that Internal Auditors were more concerned with appending "checked and passed for payment "stamp on payment vouchers without checking to establish the completeness of the required documentations and the extent of compliance with financial instruction.

Documentation and condition precedent for payment voucher to be passed for payment appeared in most cases to be non-existent. This apparent lack of focus on the part of internal auditors does not reduce the scope for External Audit work.

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

- Appointing more qualified staff with cognate experience in Auditing and accounting profession as the present internal audit staff strength in the state was grossly inadequate.

- Training and retraining of internal auditors to enhance their competence and independence:
- Provision of logistics and information communication technology facilities to enhance their productivity:

Separation of Internal Audit Unit Office of the Accountant General to enhance check and balances in the system. This will also involve review of the financial instruction which was handed to us by colonial masters in order to meet up with the present day's realities as is done in other federal government levels.

### **2.0.3 DISPARITY**

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

### **2.0.4 ANNUAL ESTIMATE**

Like in the previous year's reports it has virtually become the practice that printed annual estimate are not timely made available as expected. This practice has persisted to date. Printed estimates are very essential in the analyses of expenditure and revenue return particularly in the aspect of classification, further more they are a vital guide in the control and management of public funds as well as monitoring of budget implementation. Up to the close of financial year, the process of printing and distribution of the revised printed estimate had not been completed. The absence of this vital control tool constitute an impediment to accurate comparative analysis of expenditure and revenue returns at various levels of budget implementation.



### **2.0.5 MONTHLY REVENUE COLLECTION RETURNS**

As mentioned in the previous year's reports it is the requirement that all accounting officers should render on regular basis monthly revenue collection returns to the offices of the Accountant General and the Auditor General to facilitate effective revenue collection, articulation and projection. None of such reports were received in this office during the year. It is therefore, no wonder that revenue shortfalls were alarming apparently due to arbitrary forecasts without basis. The accountant General is requested to ensure that regular revenue returns collection are made to this office appropriately.

### **2.0.6 PREVIOUS AUDIT REPORT**

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

### **2.0.7 PERFORMANCE AUDIT**

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

### **2.0.8 ARREARS OF REVENUE RETURNS**

There were no returns received from any accounting officer in respect of accrued revenue which remained un-collected as at the close of the financial year. Considering the huge amounts highlighted in this report as revenue

shortfalls, it is either the collection machinery was defective or the revenue forecast was exaggerated. In both situation arrears of revenue returns would have explained the course for the un-collected revenue. Arrears of revenue returns are required in respect of assessed but uncollected revenue as at close of each financial year. The Accountant Generals Report and Account showed evidence of this but none of the affected accounting officers rendered such returns as required by Financial Regulation No.325(a) and (b) and 326.

### **2.0.9 AUDIT QUERIES**

The drastic drop in number of queries when compared with the previous years was informed by general improvement in compliance with relative financial instructions and the treasury circulars, as well as Government fiscal policies. Furthermore, audit approach of discussion and resolving issues on the spot was greatly adopted during the period of this report. Consequently, many issues were discussed with the accounting officers without necessarily initiating a written communication on such issues..

### **2.1.0 OUT- STANDING PENSION AND GRATUITY**

According to Accountant General Report and Account statement of assets and liabilities as at 31st December 2019 shows that the outstanding pension/gratuity amounted to Five Billion, Seven Hundred and Eighty Five Million Nine Hundred and One Thousand, Four Hundred and Forty One Naira Ninety Eight Kobo only (N5,785,901,441.98). This amount is high when compared with that of the year 2018 which was (N2,224,768,713.92)

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

During the process of checking computation of retirement benefits submitted by Ministries, Departments and Parastatal through the Director Pension and Gratuity, Ministry of Finance, the sum of Fifty Million, Eight Hundred and Eighty Seven Thousand, Three Hundred and One Naira, Ten Kobo (N50,887,301.10) only was observed as salary and allowances wrongly paid after terminal dates (Note 9).

The amount involved in each case was deducted from the benefit payable.

This confirms the weaknesses in complying with the variation orders by those responsible. It is hoped that this situation will be arrested in the interest of both the government and beneficiaries.

### **2.1.2 BOOK KEEPING AND FINANCIAL RECORDS**

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

### **2.1.3 LOSS OF FUNDS AND STORES**

To the best of my knowledge, no case of loss of cash or property was reported from the office of the Accountant General in 2019. No loss of stores anywhere in the service was brought to my notice during the year.

### **2.1.4 STAFF DISPOSITION**

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

### **2.1.5 BOARDED VEHICLES / PLANTS**

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

### **2.1.6 ESTIMATED INTERNALLY GENERATED REVENUE**

The sum of Ten Billion, Nine Hundred and Forty Eight Million , Two Hundred and Eighty Six Thousand, Two Hundred and Forty One Naira

(N10,948,286,241.00) only was estimated to be generated as Internally Generated Revenue (IGR) for the period under review out of which the sum of Seven Billion, Three Hundred and Sixty Seven Million, Three Hundred and Thirty Four Thousand, Eight Hundred and Thirty Six Naira Eighty Seven Kobo (N7,367,334,836.87) was realized (Note3) this represent 67.29% of the targeted figure, the drop down in performance calls for a serious concern as more concerted effort on the part of the Board of Internal Revenue for more stringent control is put in place to avoid any possible leakages especially in the following areas where significant falls were recorded Viz:-

## 2.1.7 REVENUE COLLECTION FOR THE YEAR 2019

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

28	Forestry 11 project	347,800.00	140,000.00	506,700.00	366,700.00
29	Control Post Consultant		10,000,000.00		10,000,000.00
30	Board of Survey	1,893,000.00	50,000.00	1,520,000.00	1,470,000.00
31	Hotel & Tourism Board	7,175,381.70	15,000,000.00	3,835,540.00	7,824,618.30
32	Argungu Fishing Festival				-
33	Kebbi Hotel Abuja		20,000,000.00		20,000,000.00
34	Office of the Auditor General	20,000.00	30,000.00	20,000.00	10,000.00
35	School of Nursing & Midwifery	31,746,300.00	1,150,000.00	22,753,001.00	21,603,001.00
36	Scholarship Board	1,500,000.00			
37	Government Printing Press			100,000.00	-
38	Abduiihi Fodio Islamic Center	14,110,000.00	50,000.00	41,068,646.50	41,018,646.50
39	KUDA	7,554,244.07	9,600,000.00	8,580,700.00	2,045,755.93
40	Quarry Golongo				-
41	Tenders Board	231,700.00			
42	KB Medical Centre Kalgo			1,135,670.00	
43	Sir Yahaya Hospital	15,425,675.00		3,065,130.00	
44	Polytechnic D/Gari	3,041,260.00	1,100,000.00	3,346,950.00	2,246,950.00
45	General Hospital Suru	103,869.00		492,304.00	492,304.00
46	R. E. B				-
47	Sir Ahmadu Bello Int. Airport	36,026,369.00	26,000,000.00	64,825,570.00	38,825,570.00
48	Argungu General Hospital	384,634.00		1,595,400.00	1,595,400.00
49	Yauri General Hospital	971,283.00		2,143,550.00	2,143,550.00
50	Kamba General Hospital	343,270.00		1,534,310.00	1,534,310.00
51	Wara General Hospital	194,220.00		449,940.00	449,940.00
52	Kangiwa General Hospital	294,362.58		550,083.31	550,083.31
53	Bunza General Hospital	1,903,900.00		987,000.00	987,000.00
54	Augie General Hospital	81,756.73		309,983.41	309,983.41
55	Mahuta General Hospital	125,000.00		340,034.00	340,034.00
56	KESEPA	60,000.00			-
57	Ministry of Water Resources	1,863,600.00	10,000.00	1,087,539.83	1,077,539.83
58	Ministry of Animal Health & Husb.	33,000.00			-
59	Kebbi Investment Company	5,500.00		7,124.85	7,124.85
60	Ministry of Higher Education			14,000.00	14,000.00
61	General Hospital Senchi	69,000.00		261,000.00	261,000.00
62	General Hospital Bagudo	278,600.00		433,050.00	433,050.00
63	General Hospital Gwandu	675,350.00		441,800.00	441,800.00
64	General Hospital Illo	133,900.00		695,430.00	695,430.00
65	General Hospital Jega	293,154.00		646,130.00	646,130.00
66	General Hospital Kaoje	78,025.00		580,500.00	580,500.00
67	General Hospital Maiyama	148,650.00		719,525.00	719,525.00
68	General Hospital Ribah	200,531.00		320,895.50	320,895.50
69	General Hospital Shanga	250,450.00		589,500.00	589,500.00
70	General Hospital Bena	140,300.00		474,070.00	474,070.00
71	General Hospital Wasagu	124,285.00		385,685.00	385,685.00
72	General Hospital Zauru	316,510.00		555,935.00	555,935.00
73	General Hospital Kambaza	187,750.00		715,210.00	715,210.00
74	General Hospital Zuru	778,900.00		2,148,360.00	2,148,360.00
75	Hafsat Eye Clinic	1,203,720.00		1,045,200.00	1,045,200.00
76	General Hospital Aliero	269,528.00		645,500.00	645,500.00
77	General Hospital Dirin Daji	250,101.00		339,720.00	339,720.00
78	General Hospital Koko	191,000.00		230,300.00	230,300.00
79	General Hospital Dakin Gari	177,000.00		788,790.00	788,790.00
	<b>GRAND TOTAL</b>	<b>4,881,960,805.63</b>	<b>10,948,286,241.00</b>	<b>7,367,334,836.87</b>	<b>3,580,951,404.13</b>

## ● Comment

Housing and car loans deduction amounting to ~~N~~258,241,103.47 were observed to have been captured, however the amount deducted were not shown in the line items despite the fact that it will improve our earnings from the Federation Accounts if the figures were augmented into our internally generated revenue.

### 2.1.8 RECURRENT REVENUE

During the year ended 31/12/2019 it was observed from the Accountant Generals Report that the sum of Sixty Two Billion, Eight Hundred and Twenty Four Million, One Hundred and Eighteen Thousand, Three Hundred and Thirty Two Naira, Eighty Seven Kobo (~~N~~62,824,118,332.73) was realized as total accrued revenue into the Consolidated Revenue Fund (CRF) as follows:-

■ Internally Generated Revenue	<del>N</del> 7,367,334,836.87
■ Statutory Allocation	<del>N</del> 43,479,152,211.97
■ State Share of VAT	<del>N</del> 12,004,631,273.89
<b>TOTAL RECURRENT REVENUE</b>	<b><u><u>N62,851,118,322.73</u></u></b>

### THE DETAILS OF RECURRENT REVENUE ARE AS SHOWN BELOW VIZ:

CODES	DESCRIPTION	ORIGINAL BUDGET	ACTUAL COLLECTION	ACHIEVEMENT
				%
12010000	Taxes	8,198,500,000.00	6,445,557,644.46	78.62%
12020500	Fine	366,410,312.40	396,045,864.35	108.09%
12020400	Fees	244,273,541.60	265,030,576.23	108.50%
12020000	Licences	46,060,000.00	71,961,250.00	156.23%
12020700	Earning	431,260,071.90	35,426,118.82	8.21%
12020600	Sales	1,006,273,501.10	81,327,610.57	8.08%
12020800	Rent on Gov't Property	315,450,000.00	5,754,777.90	1.82%
12021200	Interest Received & Dividends	94,554,814.00	54,910,549.64	58.07%
12021000				
12021300	Re-Imbursement	245,000,000.00	10,236,570.00	4.18%
14070000	Miscellaneous	500,000.00	1,083,875.00	216.78%
	Refund	0	0	%
	Statutory Allocation	44,193,755,228.00	43,479,152,211.97	98.38%
	VAT	11,294,161,553.00	12,004,631,273.89	106.29%
	<b>TOTAL</b>	<b>66,436,199,022.00</b>	<b>62,851,118,322.83</b>	<b>94.56%</b>

**DETAILS OF RECURRENT REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

Revenue	Current Year	Current Year	Current Year	Short Fall	Surplus	% Over
Description	Actual 2018	Estimate 2019	Actual 2019			Estimate
Taxes	3,632,453,270.18	8,198,500,000.00	6,445,557,644.46	2,813,104,374.28		
Fine	466,494,885.98	366,410,312.40	396,045,864.35		29,635,551.95	
Fees	310,996,590.65	244,273,541.60	265,030,576.23		20,757,034.63	
Licences	131,292,557.57	46,060,000.00	71,961,250.00		25,901,250.00	
Earning	26,767,983.92	431,260,071.90	35,426,118.82	395,833,953.08		
Sales	62,458,629.14	1,006,273,501.10	81,327,610.57	924,945,890.43		
Rent on Gov't Property	20,499,682.67	315,450,000.00	5,754,777.80	309,695,222.20		
Int. Received Dividend	28,748,216.91	94,558,814.00	54,910,549.64	39,648,264.36		
<b>TOTAL A</b>	<b><u>4,679,711,817.02</u></b>	<b><u>10,702,786,241.00</u></b>	<b><u>7,356,014,391.87</u></b>			
Re-Imbursement	245,000,000.00	245,000,000.00	10,236,570.00	234,763,430.00		
Miscellaneous	155,105,557.29	500,000.00	1,083,875.00		583,875.00	
Refund	0	0	0			
<b>TOTAL B</b>	<b><u>161,408,557.00</u></b>	<b><u>245,500,000.00</u></b>	<b><u>11,320,445.00</u></b>			
<b>Total A</b>	<b>4,720,552,248.34</b>	<b>10,702,786,241.00</b>	<b>7,356,014,391.87</b>	<b>3,346,771,849.20</b>		
<b>Total B</b>	<b><u>161,408,557.00</u></b>	<b><u>245,500,000.00</u></b>	<b><u>11,320,445.00</u></b>			
<b>Total Internal Revenue</b>	<b><u>4,881,960,805.63</u></b>	<b><u>10,948,286,241.00</u></b>	<b><u>7,367,334,836.87</u></b>			
<b>Statutory Allocation</b>	<b>44,849,071,065.06</b>	<b>44,193,755,228.00</b>	<b>43,479,152,211.97</b>	<b>714,603,016.03</b>		
Argumentation						
<b>SUB TOTAL</b>	<b>44,849,071,065.06</b>	<b>44,193,755,228.00</b>	<b>43,479,152,211.97</b>			
<b>GRAN TOTAL</b>	<b><u>49,731,031,871.00</u></b>	<b><u>66,436,199,022.00</u></b>	<b><u>62,851,118,322.83</u></b>			

Analysis from the table above shows that, out of the estimated internally Generated Revenue figure of Ten Billion, Nine Hundred and Forty Eight ,Two Hundred and Eighty Six Thousand, Two Hundred and Forty One Naira (**₦10,948,286,241.00**) only the sum of Seven Billion, Three Hundred and Sixty Seven Million, Three Hundred and Thirty Four Thousand, Eight Hundred and Thirty Six Naira, Eighty Seven Kobo (**₦7,367,334,836.87**) representing 67.29% of the total estimated sum was realized. This is against 70% performance for the same class of revenue in the previous year. The development further revealed Revenue leakages during the year, and this were observed to have been mainly on the following revenue Codes.

The Internal Revenue Service's is enjoined to intensify effort in revenue generation especially on Codes 12010000 Taxes, 12020700 Earnings, 12020600 Sales, 12020800 Rent on Gov't Property, 12021200/12021000

Interest Received & Dividends and 12021300 Re-Imbursement where low performance was recorded as could be seen above.

### 2.1.9 RE-CURRENT REVENUE SHORTFALL

A comparison of estimated revenue and actual performance from the Accountant General account and reports is Three Billion, Six Hundred and Seventy Six Million, Eight Hundred and Twenty Five Thousand, One Hundred and Fifteen Naira, Sixty One (**N3,676,825,115.61**) only.

CODES	DESCRIPTION	ORIGAL BUDGET	ACTUAL COLLECTION	SHORTFALL	ACHIEVEMEN T
					%
12010000	Taxes	8,198,500,000.00	6,445,557,644.46	1,769,942,355.54	78.62%
12020700	Earning	431,260,071.90	35,426,118.82	396,833,953.08	8.21%
12020600	Sales	1,006,273,501.10	81,327,610.57	925,945,890.53	8.21%
12020800	Rent on Gov't Property	315,450,000.00	5,754,777.90	309,695,222.10	1.82%
12021200 / 12021000	Interest Received & Dividends	94,554,814.00	54,910,549.64	39,644,264.36	58.07%
12021300	Re-Imbursement	245,000,000.00	10,236,570.00	234,763,430.00	4.18%
<b>TOTAL</b>		<b>10,291,038,387.00</b>	<b>6,633,213,271.39</b>	<b>3,676,825,115.61</b>	<b>64%</b>

Government is advice to have a critical look at the above stated revenue Codes 12010000 Taxes, 12020700 Earnings, 12020600 Sales, 12020800 Rent on Gov't Property, 12021200/12021000 Interest Received & Dividends and 12021300 Re-Imbursement with a view to making some improvement in the following fiscal year.

### 2.2.0 POLICY OF SPENDING REVENUE AT SOURCE

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



revenue without covering approval from the appropriate authority. It is hoped that measures will be taken to stop this practice. However, 10% of the locally generated revenue to Local Government Councils has not being release contrary to the provision of the lawNo.162 (7) and (8)

### 2.2.1 RECURRENT REVENUE SHORT FALLS.

#### 2.2.2 MINISTRY OF FINANCE

Revenue shortfall amounted to Fifty One Million, Three Hundred and Eighty Eight Thousand, Four Hundred and Ninety Five Naira only (**₦51,388,495.00**) This shortfall was observed under four Economic Codes the amount involve was equivalent to 99.59% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12021008	Repayment of Overpayment	500,000.00		500,000.00
12021009	Repayment of Furniture Loan	1,000,000.00	13,890.00	986,110.00
	Repayment of Loan and Advances	100,000.00		100,000.00
12021004	Repayment of Car Republishing	50,000,000.00	197,615.00	49,802,385.00
<b>TOTAL</b>		<b>51,600,000.00</b>	<b>211,505.00</b>	<b>51,388,495.00</b>

#### 2.2.3 BOARD OF INTERNAL REVENUE

Revenue shortfall amounting to One Billion , Two Hundred and Fifty One Million , Six Hundred and Ninety Eight Thousand, Three Hundred and Forty Seven Naira Fifty Six Kobo only (**₦1,251,698,347.56**) was observed under Eight Economic Codes during the year under review. The amount of the shortfall represents 27.49% of the approved estimated revenue from the affected codes as shown below:

ECONOMIC CODE	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORT FALL
		N	N	N
12010002	Direct Assessment	2,000,000,000.00	935,749,650.83	1,064,250,349.17
12010119	Entertainment	1,000,000.00	701400	298,600.00
12010118	Development Levy	20,000,000.00	11,468,504.00	8,531,496.00
12021007	Refund of Compensation	1,000,000.00	0	1,000,000.00
12020645	Stamp Duty	20,000,000.00	30,017.00	19,969,983.00
12020433	Driving Licence &L Permit	10,000,000.00	6,522,050.00	3,477,950.00

12020720	Sales of NDL Forms	200,000.00	32,000.00	168,000.00
12010112	Audit Tax Recovery	2,500,000,000.00	2,345,998,030.61	154,001,969.39
<b>TOTAL</b>		<b>4,552,200,000.00</b>	<b>3,300,501,652.44</b>	<b>1,251,698,347.56</b>

## 2.2.4 JUDICIARY

Revenue shortfalls to the tune of Eight Million, Six Hundred and Sixty Eight Thousand, Five Hundred and Fifty Naira only (**~~N~~8,668,550.00**) was observed under Seven Economic Codes. The amount involved represents 82.24% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020503	Court Fines (Area Court)	8,050,000.00	1,366,700.00	6,683,300.00
1202504	Court Fines Mobile Court	450,000.00	2,800.00	447,200.00
1202503	Court Fines Rent Tribunal	30,000.00	24000	6,000.00
12020460	Appeal Fees High Court	170,000.00	111,850.00	58,150.00
12020401	Appeal Fees Sharia Court	680,000.00	182,950.00	497,050.00
12020641	Affidavit & Declaration Sharia Court	230,000.00	92,600.00	137,400.00
12020418	Issued of Certificate of Divorce Sharia Court	930,000.00	90,550	839,450.00
<b>TOTAL</b>		<b>10,540,000.00</b>	<b>1,871,450.00</b>	<b>8,668,550.00</b>

## 2.2.5 MINISTRY OF AGRICULTURE

Revenue shortfalls to the tune of One Billion, Two Hundred and Seventy One Million, Seven Hundred Sixty Three Thousand Five Hundred and Seventy Three Naira only (**~~N~~1,271,763,573.00**) was observed under Seven Economic Codes. The amount involved constitute up to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020722	Tractor Hiring Service	22,500,000.00	0	22,500,000.00
12020450	Inspection and Granding Fees	1,000,000.00	0	1,000,000.00
12020301	Contr. Of cotton market reimbursement	5,000,000.00	0	5,000,000.00
12020652	irrigation Fees	1,000,000.00	0	1,000,000.00
12020122	produce Buyers License	20,000.00	0	20,000.00
12020683	Sale of Fertilizer	1,241,743,573.00	0.00	1,241,743,573.00
12021010	Farmer Credit Sch.t T/ Loan Recovery	500,000.00	0	500,000.00
<b>TOTAL</b>		<b>1,271,763,573.00</b>	<b>0.00</b>	<b>1,271,763,573.00</b>

## 2.2.6 MINISTRY OF WORKS

Revenue shortfalls to the tune of Forty Thousand Naira (~~N~~**40,000.00**) only was observed under one Economic Code. The amount involved was represent 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
43	Fire Prevention	40,000.00		40,000.00
<b>TOTAL</b>		<b>40,000.00</b>		<b>40,000.00</b>

## 2.2.7 MINISTRY OF HEALTH

Revenue shortfalls to the tune of Five Hundred and Ten Thousand Naira only (~~N~~**510,000.00**) were observed under Two Economic Codes. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020475	Registration of Private Clinics	500,000.00	0.00	500,000.00
1202441	Chemical Lab Analysis Fees	10,000.00	0.00	10,000.00
	<b>TOTAL</b>	<b>510,000.00</b>	<b>0.00</b>	<b>510,000.00</b>

## 2.2.8 MINISTRY OF JUSTICE

Revenue shortfalls to the tune of Ninety Eight Million, Nine Hundred and Twenty Five Thousand, Six Hundred and Sixty Two Naira Forty Two Kobo only (~~N~~**98,925,662.42**) was observed under one Economic Code. The amount involved represents 98.92% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020421	Sales of Contract Agreement	100,000,000.00	1,074,337.58	98,925,662.42
<b>TOTAL</b>		<b>100,000,000.00</b>	<b>1,074,337.58</b>	<b>98,925,662.42</b>

## 2.2.9 MINISTRY OF EDUCATION

Revenue shortfalls to the tune of Four Hundred Thousand Naira only (~~N~~**400,000.00**) was observed under One Economic Codes. The amount

involved represents 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
	Primary/Sec.Sch. Reg.Fees	400,000.00	0.00	400,000.00
	<b>Total</b>	<b>400,000.00</b>		<b>400,000.00</b>

### 2.3.0 COLLEGE OF AGRICULTURE ZURU

Revenue shortfalls to the tune of Five Million Six Hundred and Forty Two Thousand, Two Hundred Naira only ~~(N5,642,200.00)~~ was observed under one Economic code. The amount involved represents 94.03% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020621	Sales of Admission Forms	6,000,000.00	357,800.00	5,642,200.00
<b>TOTAL</b>		<b>6,000,000.00</b>	<b>357,800.00</b>	<b>5,642,200.00</b>

### 2.3.1 STATE UNIVERSITY ALIERO

Revenue shortfalls to the tune of Forty Six Million, Two Hundred and Nineteen Thousand, One Hundred and Seventy Naira only ~~(N46,219,170.00)~~ was observed under Three Economic code. The amount involved represents 92.43% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020625	Sales of Admission Forms	1,000,000.00	597,300.00	402,700.00
12020636	Registration Fees	42,000,000.00	1,290,500.00	40,709,500.00
12020417	Cont. Reg. & renewal Processing	7,000,000.00	1,893,030.00	5,106,970.00
<b>TOTAL</b>		<b>50,000,000.00</b>	<b>3,780,830.00</b>	<b>46,219,170.00</b>

### 2.3.2 SCHOOL OF HEALTH JEGA

Revenue shortfalls to the tune of Two Million, and Ninety Five Thousand, Eight Hundred Naira only ~~(N2,095,800.00)~~ was observed under Two Economic code. The amount involved represents 32.24% of the approved estimated revenue collection as shown below:-

DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
	REVENUE	COLLECTION	
Sales of Admission Forms	5,000,000.00	3,772,200.00	1,227,800.00
Registration Fees	1,500,000.00	632,000.00	868,000.00
	<b>6,500,000.00</b>	<b>4,404,200.00</b>	<b>2,095,800.00</b>

### 2.3.3 COLLEGE OF EDUCATION ARGUNGU

Revenue shortfalls to the tune of Seven Hundred, and twenty One Thousand, Five Hundred Naira only (**₦721,500**) was observed under One Economic code. The amount involved represents 72.15% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
		REVENUE	COLLECTION	
12020631	Sales of Admission Forms	1,000,000.00	278,500.00	721,500.00
<b>TOTAL</b>		<b>1,000,000.00</b>	<b>278,500.00</b>	<b>721,500.00</b>

### 2.3.4 SCHOOL OF BASIC STUDIES YAURI

Revenue shortfalls to the tune of One Million, One Hundred and Seventy One Thousand, One Hundred and Fifteen Naira only (**₦1,171,115.00**) was observed under One Economic code. The amount involved represents 78.07% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
		REVENUE	COLLECTION	
12020634	Students Reg. Fees	1,500,000.00	328,885.00	1,171,115.00
<b>TOTAL</b>		<b>1,500,000.00</b>	<b>328,885.00</b>	<b>1,171,115.00</b>

### 2.3.5 POLYTECHNIC DAKINGARI

Revenue shortfall to the tune of Six Hundred and Eighty Nine Thousand Naira only (**₦689,000.00**) was observed under One Economic Codes. The amount involved represents 87.25% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020670	Reg. Fees ( Student Reg.)	800,000.00	102,000.000	698,000.00
<b>TOTAL</b>		<b>800,000.00</b>	<b>102,000.00</b>	<b>689,000.00</b>

### 2.3.6 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of Twenty Eight Million, Nine Hundred and Thirty Seven Thousand, Eight Hundred and Eleven Naira, Thirty Nine Kobo only (**₦28,937,811.39**) was observed under Five Economic Codes. The amount involved represents 43.33% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020466	Document Reg. Fee	300,000.00	50,000.00	250,000.00
12020447	Land Application Fees	820,504.00	425,000.00	395,504.00
12020716	Dev. Charges of Approved Plans	1,650,000.00	1,009,352.41	640,647.59
12020681	Sales of Houses (State Wide)	58,000,000.00	35,818,340.20	22,181,659.80
12020462	Plan Permission	6,000,000.00	530000	5,470,000.00
<b>TOTAL</b>		<b>66,770,504.00</b>	<b>37,832,692.61</b>	<b>28,937,811.39</b>

### 2.3.7 HOUSING CORPORATION

Revenue shortfalls to the tune of Six Million, Five Hundred, Thousand Naira only (**₦6,500,000.00**) was observed under Two Economic Codes. The amount involved represents 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020680	Sales of Houses (GRA)	3,500,000.00		3,500,000.00
12020471	Rent Office & Govt. Quarters Owner Occp	3,000,000.00		3,000,000.00
<b>TOTAL</b>		<b>6,500,000.00</b>		<b>6,500,000.00</b>

### 2.3.8 KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)

Revenue shortfalls amounted to Two Million, Six Hundred and Sixty Naira only (**₦2,660,000.00**) and was observed under five Economic Codes. The amount involved in percentage terms constitute up to 73.88% of the approved estimated revenue collection, this is as detail below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020908	Rent on KUDA Shop	450,000.00	205,000.00	245,000.00
12020436	Sing Board (Bill Board)	1,500,000.00	440,000.00	1,060,000.00
12020911	Ground Rent (KUDA)	500,000.00	72,000.00	428,000.00

12020661	Sewage Evacuation Service	150,000.00	88,000.00	62,000.00
12020423	Sanitation Fees	1,000,000.00	135,000.00	865,000.00
<b>TOTAL</b>		<b>3,600,000.00</b>	<b>940,000.00</b>	<b>2,660,000.00</b>

### 2.3.9 TENDERS BOARD

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

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
36	Reg. and Renewal of Contracts	500,000.00		500,000.00
<b>TOTAL</b>		<b>500,000.00</b>		<b>500,000.00</b>

### 2.4.0 BOARD OF SURVEY

Revenue shortfalls to the tune of Fifty Thousand, Naira only (~~N~~**50,000.00**) was observed under One Economic code. The amount involved represents 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020634	Students Reg. Fees	50,000.00		50,000.00
<b>TOTAL</b>		<b>50,000.00</b>		<b>50,000.00</b>

### 2.4.1 CONTROL POST CONSULTANTS

Revenue shortfalls to the tune of One Million Naira only (~~N~~**1,000,000.00**) was observed under one Revenue Code. The amount involved represent 100% of the approved estimated revenue collection as shown below:-

S/N	ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
		Surcharges on Border Posts	10,000,000.00		10,000,000.00
<b>TOTAL:-</b>			<b>10,000,000.00</b>		<b>10,000,000.00</b>

## 2.4.2 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of Three Million, Six Hundred and Eighty Three Thousand, One Hundred Naira only (**₦3,683,100.00**) was observed under Two Economic Codes. The amount involved represent 61.38% of the approved estimated revenue collection as shown below:-

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020110	Reg. of Business Premises	4,000,000.00	1,725,000.00	2,275,000.00
12020658	Reg. of Cooperative Society	2,000,000.00	591,900.00	1,408,100.00
<b>TOTAL</b>		<b>6,000,000.00</b>	<b>2,316,900.00</b>	<b>3,683,100.00</b>

## 2.4.3 BIRNIN KEBBI CENTRAL MARKET

Revenue shortfalls to the tune of Three Million, Seven Hundred and Thirty Seven Thousand, Three Hundred and Sixty Naira only (**₦3,737,360.00**) was observed under Two Economic Codes. The amount involved represent 74.74% of the approved estimated revenue collection as shown below:-

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020110	Rent on Market Shop	5,000,000.00	1,262,640.00	3,737,360.00
<b>TOTAL</b>		<b>5,000,000.00</b>	<b>1,262,640.00</b>	<b>3,737,360.00</b>

## 2.4.4 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of Eight Hundred and Twenty Five Thousand, Naira only (**₦825,000.00**) was observed under Six Economic Codes. The amount involved represents 78.57% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12021012	Compensation on tree & Eco.Tress	100,000.00	0.00	100,000.00
12020666	Sales of Fruits& Vegetable	200,000.00	0	200,000.00
120220664	Sales of Seed From Nurseries	50,000.00		50,000.00
12020689	sales of Forestry Product	150,000.00	55,000.00	95,000.00
12020673	Tueguya Farming	500,000.00	170000	330,000.00
	Royalties ( Env.)	50,000.00	0	50,000.00
<b>TOTAL</b>		<b>1,050,000.00</b>	<b>225,000.00</b>	<b>825,000.00</b>



#### 2.4.5 WATER BOARD

Revenue shortfalls to the tune of Two Hundred and Twenty Six Million, Three Hundred and Eighty Six Thousand, Five Hundred and Eight Naira, Three Kobo only (**~~N~~226,386,508.03**) was observed under one Economic Code. The amount involved represents 64.15% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020656	Water Rate	352,900,000.00	126,513,491.97	226,386,508.03
<b>TOTAL</b>		<b>352,900,000.00</b>	<b>126,513,491.97</b>	<b>226,386,508.03</b>

#### 2.4.6 MINISTRY OF INFORMATION

Revenue shortfall to the tune of One Million, Five Hundred Thousand, Naira only (**~~N~~1,500,000.00**) was observed under one Economic Code. The amount involved represent 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Sales of Application Designs	1,500,000.00		1,500,000.00
<b>TOTAL</b>		<b>1,500,000.00</b>		<b>1,500,000.00</b>

#### 2.4.7 KEBBI RADIO

Revenue shortfall to the tune of One Million, Seven Hundred and Twenty Thousand, Two Hundred and Seventy Three Naira Eighty Kobo only (**~~N~~1,720,276.80**) was observed under one Economic Code. The amount involved represent 24.57% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020628	Radio Advertisement	7,000,000.00	5,279,723.20	1,720,276.80
<b>TOTAL</b>		<b>7,000,000.00</b>	<b>5,279,723.20</b>	<b>1,720,276.80</b>

#### 2.4.8 KEBBI TELEVISION

Revenue shortfall to the tune of Two Million, Five Hundred and Eighty Seven Thousand Four Hundred Naira only (**~~N~~2,587,400.00**) was observed

under one Economic Code. The amount involved represents 86.24% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Commercial Advertisement	3,000,000.00	412,600.00	2,587,400.00
<b>TOTAL</b>		<b>3,000,000.00</b>	<b>412,600.00</b>	<b>2,587,400.00</b>

#### 2.4.9 MINISTRY OF ANIMAL HEALTH & HUSBANDRY

Revenue shortfall to the tune of Five Hundred and Fifty Thousand Naira only (**₦550,000.00**) was observed under Two Economic Codes. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020670	Sale of Livestock from ranches	50,000.00		50,000.00
12020670	Sale of Supplementary fees	500,000.00		500,000.00
<b>TOTAL</b>		<b>550,000.00</b>	<b>0.00</b>	<b>550,000.00</b>

#### 2.5.0 HOTELS AND TOURISM BOARD

Revenue shortfall to the tune of Eleven Million, Six Hundred and Sixty Three Thousand, Four Hundred Naira only (**₦11,663,400.00**) was observed under One Economic Codes. The amount involved represents 77.75% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020807	Kebbi Hotel Abuja	15,000,000.00	3,336,600.00	11,663,400.00
<b>TOTAL</b>		<b>15,000,000.00</b>	<b>3,336,600.00</b>	<b>11,663,400.00</b>

#### 2.5.1 KEBBI HOTEL ABUJA

Revenue shortfall to the tune of Twenty Million, Naira only (**₦20,000,000.00**) was observed under One Economic Codes. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020807	Kebbi Hotel Abuja	20,000,000.00		20,000,000.00
<b>TOTAL</b>		<b>20,000,000.00</b>		<b>20,000,000.00</b>

### 2.5.2 STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)

The closing balance of Thirteen Billion, Six Hundred and Fifty One Million, Nine Hundred and Forty Four Thousand, Seven Hundred and Eighty Three Naira, Seven Kobo (**₦13,651,944,783.07**) only was arrived at as follows Viz:-

	2019		2018	
	₦ : K	₦ : K	₦ : K	₦ : K
Opening Balance		2,456,311,780,039		20,389,347,349.15
Add: Capital Receipt				
Value added Tax	12,004,631,273.89		11,346,315,627.12	
Transfer from CRF	10,419,400,999.82		31,765,670,490.38	
Internal Loans				
External Loans				
Grants (SUBEB)				
Miscellaneous				
Excess Crude oil				
Local Govt. Contribution	7,414,043,024.50		6,247,806,332.75	
NNPC Refund				
Sure P				
Ecological				
Exchange Difference	72,661,730.61		1,145,276,081.25	
Budget Support Facility	700,000,000.00			
CBN/AADS/Intervention	1,500,000,000.00			
<b>Total</b>		<b>33,440,664,841.70</b>		<b>50,502,068,531.50</b>
<b>Total Capital Receipt</b>		<b>58,003,782,642.05</b>		<b>70,894,415,880.65</b>
Less: Capital Expenditure				
Economic sector	11,567,521,624.34		24,623,002,594.02	
Social Sector	13,255,194,510.85		9,940,312,287.00	
Environment Sector	3,113,389,733.11		3,865,993,309.01	
Administration Sector	16,442,731,990.68		9,901,989,890.23	
Law and Justice				
<b>Total Capital Expenditure</b>		<b>44,378,837,858.98</b>		<b>46,331,298,080.26</b>
<b>Closing Balance</b>		<b>13,651,944,783.07</b>		<b>24,563,117,800.39</b>

### 2.5.3 ESTIMATE FOR RECCURENT AND CAPITAL EXPENDITURE

The sum of One Hundred and Fifty one Billion, Four Hundred and Sixty Two Million, Two Hundred and Thirty Six Thousand, Two Hundred Thirty Eight

Naira (**₦151,462,236,238.00**) only was observed to have been estimated during the period under review in the following classification.

#### 2.5.4 RECURRENT EXPENDITURE

		₦ : K	
i.	Personal Over Head and Subvention	-	31,631,889,487.00
ii.	Consolidated Revenue Fund Changes	-	15,445,296,933.00
	<b>SUB TOTAL</b>	<b>=</b>	<b>47,077,186,420.00</b>
	Economic Sector	-	36,491,975,501.00
	Social Development Sector	-	32,273,605,724.00
	Regional Sector	-	10,457,265,373.00
	Administrative Sector	-	24,983,123,220.00
	Contingency Fund	-	179,080,000.00
	<b>SUB TOTAL</b>	<b>=</b>	<b>104,385,049,818.00</b>
	<b>GRAND TOTAL</b>	<b>=</b>	<b>151,462,236,238.00</b>

#### ACTUAL EXPENDITURE

The actual expenditure incurred during the period under review was observed to stand at Eighty Three Billion, Three Hundred and Ninety Two Million, One Hundred and Thirty Four Thousand, Two Hundred and Twenty Nine Naira Ninety two Kobo, (**₦83,392,134,229.92**) only, out of which the sum of Thirty Six Billion, Seven Hundred and Three Million, and Twenty One Thousand, and Seven Naira, Two Kobo (**₦36,703,021,007.02**) only was expended on the recurrent expenditure while the remaining Forty Six Billion, Six Hundred and Eighty Nine Million, One Hundred and Thirteen Thousand, Two Hundred and Twenty Two Naira , Ninety Kobo (**₦46,689,113,222.90**) was incurred in the capital expenditure as per the following breakdown.

#### 2.5.5 RECURRENT EXPENDITURE

i.	personal overhead and subvention	-	27,468,323,148.53
ii.	consolidated revenue fund changes	-	9,234,697,858.44
	<b>SUB TOTAL</b>	<b>=</b>	<b>36,703,021,007.02</b>

#### 2.5.6 CAPITAL EXPENDITURE

	Economic Sector	-	11,567,521,624.36
	Social Development Sector	-	13,255,194,510.85
	Regional Sector	-	3,113,389,733.11
	Administrative Sector	-	16,442,731,990.68
	<b>SUB TOTAL</b>	<b>=</b>	<b>44,378,837,858.98</b>
	<b>GRAND TOTAL</b>	<b>=</b>	<b>81,081,858,865.90</b>

## 2.5.7 CAPITAL RECEIPTS

From The Accountant General report and account capital receipts amounted Thirty Three Billion, One Hundred and Eighty Three Million, Three Hundred and Fifty One Thousand, Three Hundred and Fifty One Naira, Forty Six Kobo only (**₦33,183,351,379.46**) that is **34.45%** of the approved estimated receipts. This appeared to be an decrease when compared with Fifty Billion, Five Hundred and Five Million, and Sixty eight Thousand, Five Hundred and Thirty one Naira, Fifty Kobo only (**₦50,505,068,531.50**)only that is 46% in the previous year, as could be seen below Viz:-

DESCRIPTION	ESTIMATED RECEIPTS	ACTUAL RECEIPTS	%
	₦	₦	
Transfer from C.R.F	19,936,086,956.00	10,419,400,999.82	52.26%
Internal Loan	13,750,000,000.00	0.00	100%
External Loan	10,835,144,951.00	0.00	100%
Miscellaneous	21,443,976,609.00	0.00	100.00%
25% local Govt. Contribution	0.00	7,414,043,024.50	100%
Value Added Tax	11,294,161,553.00	12,004,631,273.89	106.29%
Budget Support Facility	0.00	700,000,000.00	
Exchange Difference	0.00	1,145,276,081.25	
Grant	19,060,824,700.00	0.00	
CBN/AADS/ Intervention		1,500,000,000.00	
<b>TOTAL</b>	<b>96,320,194,769.00</b>	<b>33,183,351,379.46</b>	<b>34.45%</b>

## 2.5.8 CAPITAL RECEIPTS ACHIEVEMENT

The achievement in capital receipt to a corresponding performance in the implementation of the Capital Budget. The Accountant General report and accounts showed actual expenditure of Forty Four Billion, Three Hundred and Seventy Eight Million, Eight Hundred and Thirty Seven Thousand, Eight Hundred and Fifty Nine Naira Four Kobo (**₦44,378,837,859.04**) only that is 42.80%

**2.5.9 ESTIMATED EXPENDITURE OF THE ENTIRE CAPITAL BUDGET AS TABULATED BELLOW:**

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	CURRENT YEAR	VARIANCE
		ACTUAL 2018	BUDGET 2019	ACTUAL 2019	
		N	N	N	N
021500100100	Ministry of Agriculture including Irrigation	5,630,838,787.99	10,487,500,027.00	49,124,650.00	10,438,375,377.00
021600100100	Ministry of Animal Health Husbandry and Fisheries	56,365,690.00	1,883,500,000.00	108,750,706.86	1,774,749,293.14
053500100100	Ministry of Environment (Forestry)	26,670,000.00	2,548,702,391.00	13,880,000.00	2,534,822,391.00
022200100100	Ministry of Commerce & Industries (Manufacturing)	45,347,752.00	1,869,000,000.00	7,748,609.80	1,861,251,390.20
023100300100	Rural Electrification Board (Power Supply)	1,506,930,224.67	2,309,973,083.00	438,549,337.06	1,871,423,745.94
023400100100	Ministry of Works & Transport	15,356,850,139.36	16,213,300,000.00	10,949,468,320.68	5,263,831,679.32
051700100100	Ministry of Education	5,807,345,359.33	15,536,872,200.00	6,750,465,435.20	8,786,406,764.80
051900100100	Ministry of Higher Education	2,003,635,179.09	5,297,000,000.00	2,517,889,838.45	2,779,110,161.55
051702100100	State University Aliero	27,432,244.00	520,000,000.00	105,000,000.00	415,000,000.00
051700300100	State Universal Basic Education (UBE) Board	33,488,310.40	3,600,000,000.00	31,307,302.92	3,568,692,697.08
052100100100	Ministry of Health	1,599,196,973.88	4,000,000,000.00	3,254,893,815.95	745,106,184.05
052100300100	Primary Health Care Development Agency	113,338,281.10	964,060,824.00		964,060,824.00
011103300100	State Agency for Control of Aids		50,000,000.00		50,000,000.00
012300100100	Ministry of Information	154,133,074.20	1,315,672,700.00	352,911,263.20	962,761,436.80
051300100100	Ministry of Youth and Social Development	201,742,865.00	990,000,000.00	242,726,855.13	747,273,144.87
025200100100	Ministry of Water Resources and Rural Development	2,306,140,135.82	5,837,400,000.00	2,231,523,296.75	3,605,876,703.25
025300100100	Ministry of Land & Housing	1,559,853,173.19	4,567,065,373.00	881,866,436.36	3,685,198,936.64
055100100100	Ministry for Local Government & Chieftancy Affairs		52,800,000.00		52,800,000.00
011101300100	Office of The Secretary to the State Government (SSG)	6,941,908,224.62	16,120,120,643.00	12,438,321,171.29	3,681,799,471.71
012500100100	General Administration	67,237,231.80	637,000,000.00	144,336,127.00	492,663,873.00
012400700100	Fire Service		348,000,000.00		348,000,000.00
022000100100	Ministry of Finance	1,074,196,259.19	3,392,000,000.00	2,230,612,115.39	1,161,387,884.61
022000300100	Ministry of Budget & Economic Planning	8,500,000.00	2,896,500,000.00	4,600,000.00	2,891,900,000.00
032600100100	Ministry of Justice	109,578,500.00	110,000,000.00	110,000,000.00	-
032605100100	High Courts	104,667,743.50	182,000,000.00	182,000,000.00	-
032605300100	Sharia Courts	74,752,000.00	490,000,000.00	25,360,000.00	464,640,000.00
051400100100	Ministry of Women Affairs & Social Development	720,259,882.28	616,502,577.00	616,502,577.00	-
011200300100	Kebbi State House of Assembly	798,332,548.84	675,000,000.00	675,000,000.00	-
011200400100	Kebbi State House of Assembly Service Commission	2,557,500.00	16,000,000.00	16,000,000.00	-
011103000100	CONTINGENCY FUND		152,515,178.00		152,515,178.00
	<b>GRAND TOTAL</b>	<b>46,331,298,080.26</b>	<b>103,678,484,996.00</b>	<b>44,378,837,859.04</b>	<b>59,299,647,136.96</b>

## 2.6.0 CAPITAL RECEIPT SHORTFALL

The sum of Twenty Two Billion, Three Hundred and Sixty Four Million, One Hundred and Forty Four Thousand, Nine Hundred and Fifty One Naira, Only (**₦22,364,144,951.00**) was observed as a total capital receipt shortfall for the period of this report, in view of the government deliberate policy to operate with very low level of borrowing which is highly impressive, the amount represent 91.04% of the approved estimated receipt from the affected sub head shown below

HEAD	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALL ₦
	External Loan	10,815,144,951.00		10,815,144,951.00
	Internal Loan	13,750,000,000.00	2,200,000,000.00	11,550,000,000.00
Total		<b>24,565,144,951.00</b>		<b>22,365,144,951.00</b>

## 2.6.1 DELAY IN THE RETIREMENT OF IMPREST

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

## 2.6.2 IMPREST ACCOUNT

Cases of noncompliance to procedures laid down by the financial regulations in respect of imprest accounting process are grossly very rampant under various MDAS. This covers both standing and special imprest all to public officials who decline to retire his/her amount as at

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

### **2.6.3 BUDGET IMPLEMENTATION ANALYSIS**

It is important to highlight the actual performance in revenue generation by way of achievement of revenue targets. The revenue profile also show the extent of compliance with expenditure target as provided in the various Accountant General's report. It was observed that the sum of Sixty Two Billion, Eight Hundred and Twenty Four Million, One Hundred and Eighteen Thousand, Three Hundred and Twenty Two naira, Seventy Three Kobo (**₦62,851,118,322.73**) was realized as total recurrent revenue for the financial year ending 31st December, 2019. This was observed to be an Increase when compared with that of 2018.

### **2.6.4 IMPREST CASH BOOK**

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

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

### **2.6.5 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES**

The sum of Fifteen Billion, Four Hundred and Forty Four Million, Two Hundred and Ninety six Thousand, Nine Hundred and Thirty Three Naira (**₦15,445,296,933.00**) only was observed to have been budgeted for the



payment of salaries and allowances of statutory office holder being classified as a charge to consolidated revenue funds, out of this amount the sum of Nine Billion, Two Hundred and Thirty Four Million, Six Hundred and Ninety Seven Thousand, Eight Hundred and Fifty Eight Naira Forty Four Kobo only (**₦9,234,697,858.44**) was expended in the reviewed year as against Nine Billion, Eight Hundred and Eighty Eight Million, and Fifty four Thousand, Seven Hundred and Thirty nine Naira Seventy two Kobo only (**₦9,888,054,739.72**) in the previous year, the development of which resulted to a decrease of Six Hundred and Fifty Three Million, Three Hundred and Fifty six Thousand, Eight Hundred and Eighty One Naira, Twenty Eight Kobo only (**₦653,356,881.28**) detail of the charges are tabulated here under Viz:

#### 2.6.6 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019

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

House of Assembly Members Allowance	182,584,713.00	240,000,000.00	182,584,713.00	57,415,287.00
Leave Grant	610,722,300.72	102,938,749.00		102,938,749.00
Constituency Support		50,000,000.00		50,000,000.00
<b>TOTAL CRF CHARGES (PERSONNEL COST)</b>	<b>5,911,520,517.81</b>	<b>9,705,168,952.00</b>	<b>4,229,363,114.69</b>	<b>5,475,805,837.31</b>
Loan Repayment & Interest(External Loan)	461,645,217.32	1,084,832,940.00	473,295,499.14	611,537,440.86
Staff Housing Loan Senior/Junior		50,000,000.00	36,841,341.00	13,158,659.00
Motor Vehicle Refurbishing Advance	113,000,000.00	68,855,000.00	16,024,933.10	52,830,066.90
Other Internal Loan Repayment	3,186,665,796.00	4,241,440,041.00	3,223,769,542.86	1,017,670,498.14
<b>SUNDRY CONTRIBUTIONS</b>				-
10% Locally Generated Revenue Payment to L.G	128,411,423.75	200,000,000.00		200,000,000.00
5% Contribution to Council of Chief	2,149,560.00	10,000,000.00	1,170,953,197.42	(1,160,953,197.42)
State Gov't Contribution S S W F	84,662,224.84	85,000,000.00	84,450,230.23	549,769.77
<b>TOTAL CRF CHARGES (OVERHEAD COST)</b>	<b>3,976,534,221.91</b>	<b>5,740,127,981.00</b>	<b>5,005,334,743.75</b>	<b>734,793,237.25</b>
<b>GRAND TOTAL</b>	<b>9,888,054,739.72</b>	<b>15,445,296,933.00</b>	<b>9,234,697,858.44</b>	<b>6,210,599,074.56</b>

## **2.6.7 Government Statement of Operating Asset and liabilities for the period ended 31st December 2019**

	NOTES	CURRENT YEAR ACTUAL 2019	PREVIOUS YEAR ACTUAL 2018
ASSETS		N	N
<b>LIQUID ASSETS</b>			
Cash & Bank Balance	ST1	13,730,158,569.85	24,610,214,797.15
Special Imprest	18	1,431,629,836.75	5,174,312,981.49
<b>SUB TOTAL</b>		<b>15,161,788,406.60</b>	<b>29,784,527,778.64</b>
<b>INVESTMENTS</b>			
State Investment	19	1,958,781,241.80	1,639,456,974.26
Staff Loans & Advances	20	52,866,274.10	413,198,982.72
Liability Over Asset		65,744,002,264.00	111,586,865,342.00
<b>SUB TOTAL</b>		<b>67,755,649,779.90</b>	<b>113,639,521,298.98</b>
<b>TOTAL ASSET</b>		<b>82,917,438,186.50</b>	<b>143,424,049,077.62</b>
<b>Public Fund</b>			
Capital Development fund	ST4	13,651,944,783.07	24,563,117,800.39
<b>LIABILITIES</b>			
Contractual Obligation		26,626,919,192.61	26,262,396,072.83
Outstanding Pension/Gratuity		5,785,901,441.98	2,224,768,713.93
Outstanding Salaries/other staff claim			
External Loan	21		22,931,533,303.91
Internal Loan	22	36,852,672,768.84	67,442,233,186.56
<b>TOTAL LIABILITIES</b>		<b>82,917,438,186.50</b>	<b>143,424,049,077.62</b>

### **2.6.8 CASH AND BANK BALANCES**

During the year under review Kebbi State Government maintain 20 different bank accounts with a credit balances of Thirteen Billion, Seven Hundred and Thirty Million, One Hundred and Fifty Eight Thousand, Five Hundred and Sixty Nine Naira, Eighty Five Kobo (**₦13,730,158,569.85**) Only as per statement **No: 2** of the Accountant General report. There was no cash in hand as at 31<sup>st</sup> December 2019. Financial instruction **No: 1401** requires annual Board of Survey to be held after close of business on the last working day of each financial year. Before the opening of a business on the 1<sup>st</sup> day of new year (financial year 2019). To examine the cash, bank balances and stamps etc held by the treasury cash offices but however it was not backed by Board of Survey's reports and certification. Note 11 refers please.

### **2.6.9 INVESTMENT IN COMPANIES MINISTRY OF FINANCE INCORPORATED STATEMENT OF ASSET AND LIABILITIES**

Government statement of operating assets and liabilities for the period ended 31<sup>st</sup> December 2019 showed a total of One Billion, Nine Hundred and Fifty Eight Million, Seven Hundred and Eight One Thousand, Two Hundred and Forty One Naira Eighty Kobo (**₦1,958,781,241.80**) only as investment in companies existing holding for the reviewed year as against One Billion, Six Hundred and Thirty nine Million Four Hundred and Fifty six Thousand, Nine Hundred and Seventy Four Naira Twenty six Kobo (**₦1,639,456,974.26**) only in the previous year. This shows a increase of Three Hundred and Nineteen Million, Three Hundred and Twenty Four Thousand, Two Hundred and Sixty Seven Naira Fifty Four kobo only (**₦319,324,267.54**). Though they received a dividend of Thirty One Million, Six Hundred and Sixteen Thousand, Seven Hundred and Ninety Naira, Two Kobo only (**₦31,116,790.02**), however the reason for the decrease was that, the value of the shares at any given period is determine by a price mechanism. All quoted investment are subject to a daily price tag based on

which they are traded on the floor for Nigeria Stock Exchange (NSE) at close of trading period.

### **2.7.0 LIABILITIES OVER ASSET**

The sum of Sixty Five Billion, Seven Hundred and Forty Four Million, and Two Thousand, Two Hundred and Sixty Four Naira, only (**₦65,744,002,264.00**) was as a result of Asset in various parastatals where the internal and external loans as well as commitments in respect of contract Finance project on roads, rural electrification and water supply were invested. This has been necessitated by cash based accounting concept.

### **2.7.1 MINISTRY OF FINANCE INCORPORATED DEPT**

#### **2.7.2 BALANCES OF OUTSTANDING CAR LOAN AS AT 31/12/2018**

During the period of this report the outstanding balances of Car loan for Political and Public office Holders as at 31<sup>st</sup> December ,2019 was One Hundred and Two Million, Two Hundred Thousand, Naira only (**₦102,200,000.00**) out of which the sum of Fifteen Million, Six Hundred and Ninety Two Thousand, Nine Hundred and Ninety, Naira Eighty Nine Kobo only (**₦15,692,990.89**) was so far recovered leaving the balance of Eighty Six Million, Five Hundred and Seven Thousand, and Nine Naira Eleven Kobo only (**₦86,507,009.11**) as outstanding against beneficiaries, but however Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

### **2.7.4 BALANCES OF OUTSTANDING KB HOUSING SCHEME**

#### **2<sup>ND</sup> ADAMU ALIERO QUARTERS AS AT 31/12/2019**

During the period of this report the outstanding balances of Housing Scheme Adamu Aliero Quarters as at 31<sup>st</sup> December,2019 was Three Hundred and Seventy Four Million, and Twenty One Thousand, Four Hundred and Forty two Naira Forty two Kobo (**₦374,021,442.42**) only out of which the sum of One Hundred Eighty Eight Million, Three Hundred and Forty Six Thousand ,Nine Hundred and Eighty One Naira only (**₦188,346,981.00**) was so far recovered leaving the balance of

One Hundred and Eighty Five Million, Six Hundred and Seven Four Thousand, Four Hundred and Sixty One Naira Forty Two only (**₦185,674,461.42**) as outstanding against the beneficiaries, however Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

#### **2.7.5 BALANCES OF OUTSTANDING HOUSING LOAN CASH GRANTED AS AT 31/12/2019**

During the period of this report the outstanding balances of Housing Loan Cash Granted as at 31<sup>st</sup> December ,2019 was Fifteen Million, Six Hundred and Fifty Nine Thousand, Four Hundred and Eight Naira Eighty eight Kobo (**₦15,659,408.88**) out of which the sum of Twelve Million, Four Hundred and Nineteen Thousand, Six Hundred and Thirty One Naira Fifty Eight Kobo (**₦12,419,631.58**) only was so far recovered leaving the balance of Three Million, Two Hundred and Thirty Nine Thousand, Seven Hundred and Seventy Seven Naira Thirty Kobo only (**₦3,239,777.30**) as outstanding against beneficiaries, however the Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

#### **2.7.6 BALANCES OF OUTSTANDING KB HOUSING SCHEME KALGO QUARTERS AS AT 31/12/2018**

During the period of this report the outstanding balances of Housing Scheme Kalgo Quarters as at 31<sup>st</sup> December,2019 was One Hundred and Ninety one Million, Six Hundred Thousand, Naira only (**₦191,600,000.00**) out of which the sum of Forty One Million, Seventy Hundred Eighty One Thousand, Five Hundred Naira only (**₦41,781,500.00**) was so far recovered leaving the balance of One Hundred and Forty Nine Million, Eight Hundred and Sixteen Thousand, Five Hundred Naira only (**₦149,816,500.00**) as outstanding against the beneficiaries, however the Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

## **2.7. 7 MOTOR VEHICLES LOAN GRANTED TO NIGERIA UNION OF ROAD TRANSPORT WORKERS (NURTW) COMMERCIAL VEHICLES.**

As have been mentioned in my previous years report, the schedule in 2009, 2010 and 2011 report shows the list of the motor vehicle loan granted to NURTW since year 2000.

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

### **2.7.8 SURE TRUST FUND ;**

#### **2.7.9 POWER TILLER ALLOCATION**

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

Therefore government is advice to appoint a desk officer to being charge of the recovery of those items. **Note 23** is the list of the effected 21 Local Government Area.

#### **2.8.0 TRICYCLE KEKE- NAPEP**

600 No's of tricycle Keke-Napep were also allocated to 21 Local Government area across the state at the cost of ~~₦~~242,500.00 each all totaling ~~₦~~145,500,000.00 to be repaid in 15 month period but only the sum of ~~₦~~7,696,300.00 was so far recovered leaving a balance of ~~₦~~137,803,700.00 as total outstanding against the beneficiaries. The repayment period has expired since July 2016. The beneficiaries should be pressed to repay their outstanding balance as shown in the table against their names, Note **23** is the details of the numbers allocated.

Therefore I suggest that a desk officer be appointed to recover the remaining balance from the beneficiaries without further delay. This will in turn enhance the revenue of the state.

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

Similarly 240 No's of tricycle Keke–Napepopen body were allocated to 21 Local Government areas across the state at ~~₦200,000.00~~ each, all totaling ~~₦48,000,000.00~~ to be repaid in 15 month period i.e. from May 2015 to July 2016 but to date only the sum of ~~₦1,675,000.00~~ was so far recovered leaving the balance of ~~₦46,325,000.00~~ as outstanding against the beneficiaries. The repayment period has expired since July 2016. Therefore the beneficiaries should be pressed to repay the balances outstanding against each. This is as shown in the table attached listing out their names.

### **2.8.2 MOTOR VEHICLE LOAN**

#### **2.8.3 TOYOTA HIACE / NISSAN URVAN**

Examination of records at Sure Trust Fund revealed that 56 beneficiaries were given 38 No's 18 seater Toyota Hiace Buses each at ~~₦3,575,000.00~~ and 18 No's Nissan Urban each at ~~₦3,200,000.00~~ all totaling ~~₦193,450,000.00~~ were distributed to 21 Local Government on loan across the state to be repaid within three years, effective from May 2015. But as at this date only the sum of ~~₦45,246,475.00~~ was so far recovered leaving a balance of ~~₦148,628,825.00~~ as outstanding against the beneficiaries. Therefore, I advise that a desk officer be appointed to recover the balance against the beneficiaries.

### 3.0.0 BOARDS AND PARASTATALS 2019 ACCOUNTS

During the year of this report the number of Parastatals is 45. The position as regards their statutory audit in compliance with Sec 125(3) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) remained generally impressive. Requires that I provide government statutory corporations, authorities, agencies including all persons and bodies established by law, with:

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

During the period under review list of qualified firms of Auditors registered with my office were sent to the various boards, parastatals, statutory commissions and government owned companies from which auditors were to be selected to audit the accounts. While appreciable steps were taken by some of the government boards, parastatals and companies to choose auditors, other did not consider it necessary to do so, hence the number of years outstanding in audit of their accounts considering the enormous resources expended by the state government on the parastatals in form of salary and overhead, the audit of these institutions should not be in arrears. It should be timely for purpose of management decision making on the part of government.

Delay in settling arrears of audit fees by some parastatals, this greatly contributed in delaying the release of audited financial statements and report by External Auditors as shown below Viz:-

#### 3.0.1 PARASTATALS AUDIT PROGRESS SUMMARY

YEAR	PARASTATALS	ACCOUNTS AUDITED AND FINALIZED	OUTSTANDING AUDIT AT THE END OF EACH YEAR	%
2015	45	35	10	22%
2016	45	35	10	22%
2017	46	36	10	21%
2018	46	37	9	20%
2019	46	37	9	20%



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

The Accounts of the following Parastatals and State Government Agencies for the year under review have been audited by accredited firms of chartered accountants.

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

### 3.0.2 MINISTRY OF EDUCATION

### 3.0.3 SAVINGS MADE TO THE GOVERNMENT AS A RESULT OF EXAMINATION

#### OF FEEDING PAYMENT BILLS AMOUNTING TO ~~₦~~372,438,312.00.00

Audit examination of student feeding payment bills during the period under review revealed that the sum of Three Hundred and Seventy Two Million, Four Hundred and Thirty Eight Thousand, Three Hundred and Twelve Naira only (~~₦~~372,438,312.00) was so far deducted from the monthly feeding payment bills, therefore this amount stand as a savings to the government. Below is the analysis of saving made to the government Viz:-

S/N	MONTH	AMOUNT SUBMITTED AS PER MEMO	ACTUAL AMOUNT VERIFIED	DIFFERENCE
1	JANUARY /FEBRUARY	521,201,456.00	467,232,037.00	53,969,419.00
2	MARCH / APRIL	522,209,732.00	461,333,898.00	60,875,834.00
3	MAY /JUNE	400,922,975.00	344,903,879.00	56,019,096.00
4	JULY/ AUGUST	425,452,105.00	380,238,472.00	45,213,633.00
5	SEPTEMBER/OCTOBER	558,921,424.00	480,499,127.00	78,422,297.00
6	NOVEMBER/DECEMBER	517,650,080.00	439,712,047.00	77,938,033.00
	<b>TOTAL</b>	<b>2,946,357,772.00</b>	<b>2,573,919,460.00</b>	<b>372,438,312.00</b>

### 3.0.4 MINISTRY OF HEALTH

#### 3.0.5 PAYMENT MADE WITHOUT SUPPORTING DUCUMENT (~~₦~~1,200,000.00)

Examination of payment voucher in respect of General Hospital Kambaza for the year 2018, revealed the total sum of ~~₦~~1,200,000.00 (One Million , Two Hundred Thousand Naira only) paid to Dr Usman Haruna (PMO) and Mal. Abdullahi Aliyu. As being executed without supporting documents .

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

### **3.0.6 UN PRESENTED PAYMENT VOUCHER (~~₦~~6,800,000.00)**

During the examination of payment voucher in respect of General Hospital Kambaza for the year 2017 / 2018. It was observed that, payment vouchers which amounted to the sum of ~~₦~~6,800,000.00 (Six Million, Eight Hundred Thousand, Naira only) was not Presented for examination. The accounting officer has since been informed and his response is being awaited.

### **3.0.7 MINISTRY OF HIGHER EDUCATION**

#### **3.0.8 OUTSTANDING PAYMENT VOUCHER ~~₦~~11,942,324.00**

During the examination of payment voucher in respect of Ministry Of Higher Education for the year 2018. It was observed that the total sum of ~~₦~~11,942,324.00 (Eleven Million , Nine Hundred and Forty Two, Thousand Three Hundred and Twenty Four Naira only) was paid to Perm, Secretary Dr. Isah M Sama , Manu Dowa Global, and Grady Inter Nig Ltd the payment voucher were not presented for examination .

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

#### **3.0.9 PAYMENT MADE WITHOUT SUPPORTING DOCUMENT ~~₦~~3,833,000.00**

During the examination of payment voucher in respect of Ministry of Higher Education for the year 2018. It was observed that the sum of ~~₦~~3,833,000.00 (Three Million , Eight Hundred and Thirty, Three Thousand Naira only) was paid without supporting document.

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

#### **3.1.0 SPECIAL IMPREST NOT RETIRED N28,419,327.00**

During the examination of payment vouchers in respect Ministry of Higher Education for the year 2018, it was observed that the sum of ~~₦~~28,419,327.00 (Twenty Eight Million, Four Hundred and Nineteen

Thousand Three Hundred and Twenty Seven Naira only) was granted to Perm. Secretary Dr Isah M Sama as special imprest for the Accreditation exercise at School of Nursing and Midwifery, and the amount remained unretired.

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

### **3.1.1 MINISTRY OF LAND AND HOUSING**

#### **3.1.2 PAYMENT FOR SERVICE NOT RENDER WORTH**

During the examination of payment voucher in respect of Ministry of Lands and Housing for the year 2018, It was observed that the total sum of ~~N~~4,200,000.00 (Four Million, Two Hundred Thousand, Naira only) was paid to Perm. Secretary Alh. Abubakar Suleiman Argungu, for official travels in respect of workshops and seminars at various states to which no evidence supportive of the conduct of activities could be presented.

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

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

### **4.0.0 GENERAL RECOMMENDATION**

1. Accounting officers should ensure that audit queries are answered timely to promote accountability which is the hallmark of good governance.
2. Ministries, departments and agencies should ensure that monthly reconciliation of their overhead and capital expenditures with the Accountant General office is carried out to eliminate the gap between the appropriated figure and treasury.
3. Each ministry, department and agency should ensure that bank reconciliation statement is done on monthly basis in respect of their accounts and copy sent to office of the Auditor General.
4. Each ministry, department and agencies should close its account at the end of the year and transfer all un-spent balances to the treasury.

5. All ministries, department and agencies should ensure the maintenance of all necessary books of accounts while the vote book (DVE) should be regularly updated.
6. Monthly bank reconciliation statement should be carried out and errors notice during such exercise should be thoroughly investigated.
7. Proper attention should be intensified to properly document payment vouchers raised according to their respective accounting coding i.e Head and Sub-heads.
8. All M.D.A.'S should maintain a contract register and keep records of tender processes for my examination and inspection.
9. All contracts agreement certified copies must be forwarded to the office of the Auditor General by all ministries, departments and agencies.
10. M.O.F should always appointed Board of Survey on time to ensure that they survey cash and bank balances of various treasury cash offices and the exercise should be done in line with the existing financial regulation.
11. All imprest holders are expected to retire their imprest on or before 31<sup>st</sup> December, special imprest must be retired within the period allowed, or immediately the reasons for which they were granted ceased to exist whichever is the earlier.

#### **4.0.1 OTHER MATTERS**

#### **4.0.2 STAFF STRENGTH**

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

### **4.0.3 TRAINING.**

This office would very much appreciate programs put in place to meet with the current challenges posed in the auditing profession. So far the level of support from the state government in this regard is still inadequate to the level expected for best practices in line with current audit practices. However, regular training of staff both within and outside the country would be of immense advantage.

### **4.0.4 LOGISTIC**

Following the increase and spread of government activities, it is the desire of this office to have a minimum of **4 vehicles** for the purpose of verification of projects, student head count in all parts of the state to allow for proper reporting on such government activities embarked upon which huge sums of money are being expended.

### **4.0.5 CONCLUSION**

There is need for the Government to consider the establishment of an Audit commission. This development will go a long way in ensuring smooth operation in pursuance of the set target as well as enjoy the desired Independence in its full scale, and a drive towards achievement of the developmental objective.

For increased efficiency and effectiveness, there is need for the Government to look in to the possibility of motivating the staff of the offices of the Auditor General for both state and local Government, through improved remuneration, which in turn boost morale of the staff.

## **ACKNOWLEDGEMENT**

Like in the previous years the office of the Auditor General enjoyed maximum co-operation during the year of this report. It is my hope that they will look into all the weakness highlighted in this report with a view to addressing them as well as ensuring strict compliance with government financial policies/Regulations and Guide lines.

The entire staff of the office of the state Auditor general exhibited a high sense of loyalty and commitment to duty. This spirit of teamwork is greatly appreciated. Its substance is very much encouraged.

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

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

A handwritten signature in black ink, appearing to read 'Faruk BRufa'i', is written over a horizontal line.

***Faruk BRufa'i (CNA, CFA)***  
*A.g Auditor Gen eral,*  
*Kebbi St ate.*

## AUDIT CERTIFICATE

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

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

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

***In my opinion*** *project and programs executed were satisfactory in consideration of funds employed. Furthermore the financial statement (No.1-4) and related schedule give a true and fair view of the state of affairs of Kebbi state Government as at 31<sup>st</sup> December, 2019 The financial statements are hereby certified subject to the observation and comments contained in this report.*

***Faruk B Rufa' (CNA,CFA)***

*Ag. Auditor General,  
Kebbi State.*



# Part Three

## Part III

### 1. RESPONSIBILITY FOR FINANCIAL STATEMENT.

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

#### Note's 1 –to- 24

- Note: 1 - Gross Statutory Allocation For The Year Ended 31/12/2019
- Note: 2 – Value Added Tax Receipt 2019
- Note: 3 –Internally Generated Revenue For The Year 2019
- Note:4 – Miscellaneous (Excess PPT )For The Year 2019
- Note: 5 - Detail of Exchange Gain 2019
- Note: 6 – 25% Local Government Contribution2019
- Note: 7 – Paris Club 2019
- Note 8 – Cash and Bank Balance 2019
- Note: 9 - Un-Earned Salary And Allowances 2019
- Note: 10A– List of Un-retire Special Imprest As At December 2019
- Note 10 B – List of Un-retire Special Imprest As At December 2019
- Note 11 Detail of Personal cost 2019
- Note 12 Details of overhead cost 2019
- Note -13 Grant and Subvention Personal cost 2019
- Note 14 Grant and Subvention Over Head Cost 2019
- Note 15 Detail of External loan Repayment 2019
- Note 16 Details of Advances Ministry of Finance Incorporated 2019
- Note 17 Details of Internal loan Repayment 2019
- Note 18 Dividend Receipts from Company
- Note 19 Details of Internal loan Payables 2019
- Note 20 Details of Internal loan Received 2019
- Note 21 Schedule of Total Revenue Collected by Ministries MDAS
- Note 22 Sure Trust funds
- Note 23 Schedule of Investment
- Note 24 Schedule of Investment in Company During the Seven year Period

## **RESPONSIBILITY FOR FINANCIAL STATEMENT**

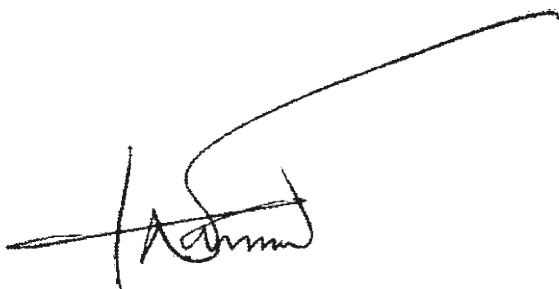
The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practice (GAAP).

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

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

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

4. **Responsibility for integrity and objectivity of Financial Statements**, Rest **entirely with the government**, efforts have been made to ensure that the Financial Statements together with the notes thereon reflect the financial position of Government as at 31<sup>st</sup> December 2019 and its operation for the year ended.



**Ibrahim Umar (FCNA,CFA)**

Accountant General,  
Kebbi State.

## 5.0.0

### NOTE 1: Summary of Gross Statutory Allocation for the year 2019

MONTH	ORIGINAL BUDGET	STATUTORY ALLOCATION	VARIANCE
	<b>N</b>	<b>N</b>	<b>N</b>
JANUARY	3,682,812,935.67	3,604,404,383.25	(78,408,552.42)
FEBRUARY	3,682,812,935.67	3,287,768,627.90	(395,044,307.77)
MARCH	3,682,812,935.63	3,121,921,805.89	(560,891,129.74)
APRIL	3,682,812,935.67	2,943,290,312.44	(739,522,623.23)
MAY	3,682,812,935.67	3,384,814,650.45	(297,998,285.22)
JUNE	3,682,812,935.67	3,788,535,841.11	105,722,905.44
JULY	3,682,812,935.67	4,142,549,419.81	459,736,484.14
AUGUST	3,682,812,935.67	4,036,089,038.15	353,276,102.48
SEPTEMBER	3,682,812,935.67	4,063,586,289.71	380,773,354.04
OCTOBER	3,682,812,935.67	3,954,426,261.40	271,613,325.73
NOVEMBER	3,682,812,935.67	3,899,879,649.38	217,066,713.71
DECEMBER	3,682,812,935.67	3,251,885,932.48	(430,927,003.19)
<b>TOTAL</b>	<b>44,193,755,228.00</b>	<b>43,479,152,211.97</b>	<b>(714,603,016.03)</b>

**NOTE: 2**

**KEBBI STATE VALUE ADDED TAX RECEIPT FOR THE 2019**

MONTH	ORIGINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
JANUARY	941,180,129.42	1,028,554,150.22	87,374,020.80
FEBRUARY	941,180,129.42	1,065,475,020.30	124,294,890.88
MARCH	941,180,129.42	983,389,657.05	42,209,527.63
APRIL	941,180,129.42	941,309,284.34	129,154.92
MAY	941,180,129.42	988,999,059.67	47,818,930.25
JUNE	941,180,129.42	1,084,964,894.57	143,784,765.15
JULY	941,180,129.40	1,127,164,431.00	185,984,301.60
AUGUST	941,180,129.40	955,566,474.53	14,386,345.13
SEPTEMBER	941,180,129.42	890,335,205.33	(50,844,924.09)
OCTOBER	941,180,129.42	949,510,767.40	8,330,637.98
NOVEMBER	941,180,129.42	1,072,560,386.49	131,380,257.07
DECEMBER	941,180,129.42	916,801,942.99	(24,378,186.43)
<b>TOTAL</b>	<b>11,294,161,553.00</b>	<b>12,004,631,273.89</b>	<b>710,469,720.89</b>

□ **NOTE: 3**

□ **INTERNALLY GENERATED REVENUE FOR THE YEAR 2019**

<b>MONTHS</b>	<b>TOTAL</b>
JANUARY	405,536,886.38
FEBRUARY	481,430,729.04
MARCH	574,327,114.40
APRIL	367,420,995.25
MAY	2,549,666,088.12
JUNE	377,119,528.90
JULY	423,665,354.15
AUGUST	373,789,019.87
SEPTEMBER	407,366,449.20
OCTOBER	501,985,624.96
NOVEMBER	433,391,040.56
DECEMBER	471,636,006.04
<b>TOTAL</b>	<b>7,367,334,836.87</b>

□ **NOTE: 4**

**MISCELLANEOUS (EXCESSPPT/STABILITY)**

MONTH	ORIGINAL	CURRENT YEAR	VARIANCE
	<b>BUDGET 2019</b>	<b>ACTUAL 2019</b>	
JANUARY	752,152,296.25		752,152,296.25
FEBRUARY	752,152,296.25	86,436,826.11	665,715,470.14
MARCH	752,152,296.25	315,845,216.99	436,307,079.26
APRIL	752,152,296.25	505,456,623.99	246,695,672.26
MAY	752,152,296.25		752,152,296.25
JUNE	752,152,296.25		752,152,296.25
JULY	752,152,296.25		752,152,296.25
AUGUST	752,152,296.25		752,152,296.25
SEPTEMBER	752,152,296.25	13,057,212.36	739,095,083.89
OCTOBER	752,152,296.25		752,152,296.25
NOVEMBER	752,152,296.25	66,056,454.98	686,095,841.27
DECEMBER	752,152,296.25	343,075,478.41	409,076,817.84
<b>TOTAL</b>	<b>9,025,827,555.00</b>	<b>1,329,927,812.84</b>	<b>7,695,899,742.16</b>

□ **NOTE: 5**

**DETAILS OF EXCHANGE DIFFERENCE/ GAIN**

<b>MONTH</b>	<b>ORIGINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
JANUARY	108,333,333.33	6,500,127.74	(101,833,205.59)
FEBRUARY	108,333,333.35	4,329,126.37	(104,004,206.98)
MARCH	108,333,333.35	5,605,452.92	(102,727,880.43)
APRIL	108,333,333.33	4,277,145.14	(104,056,188.19)
MAY	108,333,333.33	5,205,300.05	(103,128,033.28)
JUNE	108,333,333.33	7,634,859.10	(100,698,474.23)
JULY	108,333,333.33	6,860,690.06	(101,472,643.27)
AUGUST	108,333,333.33	6,687,877.11	(101,645,456.22)
SEPTEMBER	108,333,333.33	6,808,113.20	(101,525,220.13)
OCTOBER	108,333,333.33	6,238,609.73	(102,094,723.60)
NOVEMBER	108,333,333.33	7,346,751.94	(100,986,581.39)
DECEMBER	108,333,333.33	5,167,677.25	(103,165,656.08)
<b>TOTAL</b>	<b>1,300,000,000.00</b>	<b>72,661,730.61</b>	<b>(1,227,338,269.39)</b>

**NOTE: 6**

**25% LOCAL GOVERNMENT CONTRIBUTION**

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



□ **NOTE: 7**

**PARIS CLUB REFUND RECEIVED**

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

**NOTE 8****CASH AND BANKS BALANCES**

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

□ **NOTE: 9**

**UN- EARNED SALARY AND ALLOWANCES 2019**

<b>SN</b>	<b>NAME</b>	<b>MIN./ DEPT</b>	<b>TYPES OF REPAYMENT</b>	<b>AMOUNT</b>
1	SHEHU YUSUF YAURI	ANIMAL HEALTH	OPS	365,491.26
2	BAKO ABDULLAHI	AGRIC	OPS	255,481.04
3	SERAH ONATHAN	WOMEN AFFAIRS	OPS	109,108.89
4	LATE MUH'D SODANGI	GENERAL ADMIN	OPS	189,648.00
5	LATE MUH'D NATA'ALLAH	GENERAL ADMIN	OPS	59,903.07
6	LATE TANOMA MOH'D	A.I.E.B	OPS	38,914.54
7	LATE UMAR DANTANI WASAGU	S.S.M.B	OPS	1,467,438.97
8	YAHAYA MOH'D KYANGAKWAI	HEALTH	OPS	114,088.00
9	ATTAHIRU NOMA TOMDI	MLGLA	OPS	168,000.16
10	DANTANI CERI	AGRIC	OPS	122,814.36
11	LAWALI MUSA YAURI	AGRIC	OPS	43,362.36
12	ABUBAKAR MOH'D S/GOBIR	AGRIC	OPS	345,542.35
13	GARBA DANTANI	AGRIC	OPS	204,767.10
14	USMAN ALKALI	HEALTH	OPS	142,534.27
15	LAMISHI LABBO	S.S.M.B	OPS	141,413.09
16	LATE NASIRU MUH'D A	KARDA	OPS	94,455.72
17	LATE DANLADI SALIHU	HEALTH	OPS	116,842.00
18	LATE DORCAS IBRAHIM	HEALTH	OPS	658,147.25
19	ABDULLAHI UMAR SARKI	HOUSE ASSEMBLY	OPS	157,493.92
20	LATE BALARABE USMAN JEMA	S.S.M.B	OPS	150,458.18
21	SHEHU MOH'D ASINA	WORKS	OPS	63,049.04
22	LATE PYANG SHEHU MAZUGA	S.S.M.B	OPS	363,534.87
23	LATE NASIRU HANRSI	HEALTH	OPS	62,938.80
24	LATE MUHAMMED DANYAYA	SHARIA COURT	OPS	203,244.03
25	LATE LARABA JOSHUA	HEALTH	OPS	570,350.52
26	SHEHU GWANDU	SUBEB	OPS	71,200.56
27	LATE MUH'D GARBA	YOUTH&SPORT	OPS	95,365.56
28	MUSA ABUBAKAR TUNGA	HEALTH	OPS	2,207,209.20
29	SHHEU MUHAMMED G/GAJI	FINANCE	OPS	305,929.83
30	SAHABI ABDULMALIK	S.S.M.B	OPS	75,513.67
31	AHMED MANU RAHA	KARDA	OPS	52,703.61
32	GIDADO K ZAGGA	KARDA	OPS	33,935.63
33	AKLH. YUSUF SAIDU	S.S.M.B	OPS	270,896.38
34	MUHAMMED MAIDAMMA	HOUSE ASSEMBLY	OPS	51,365.38

35	HADI ABULLAHI BAKO	WORKS	OPS	69,213.47
36	KABIRU MUH'D	WORKS	OPS	183,385.04
37	LATE BASIRU MOH'D SAUWA	AGRIC	OPS	221,788.05
38	DAUDA SAIDU DABAI	HEALTH	OPS	116,948.13
39	LATE HAMZA MOH'D ARGUNGU	EDUCATION	OPS	276,853.88
40	LATE USMAN ALH. MAMUDA	S.S.M.B	OPS	128,722.44
41	ABUBAKAR MAGAJI YARO	ENVIROMENT	OPS	153,859.48
42	ABUBAKAR ZAKI HASSAN	MLGLA	OPS	6,518.52
43	HALIM MUHAMMED ILLO	KARDA	OPS	252,470.07
44	USMAN ABUBAKAR	S.S.M.B	OPS	205,140.69
45	LATE HARUNA SANI TAKWARE	HOUSE ASSEMBLY	OPS	202,050.45
46	HURE IBRAHIM	EDUCATION	OPS	126,000.00
47	LATE MUH'D SANI INUWA	S.S.M.B	OPS	298,803.72
48	LATE HASSAN ABUBAKAR	SUBEB	OPS	67,569.26
49	GARBA ISYAKU BAMAIYI	SHARIA COURT	OPS	82,654.58
50	UMAR ADI ZAGGA	FINANCE	OPS	344,669.36
51	LATE AMINU NAMADINA JEGA	S.S.M.B	OPS	92,950.80
52	LATE SAHABI DANFULANI	HIGH COURT	OPS	516,891.78
53	UMARU ABUBAKAR	BUDGET	OPS	47,976.00
54	SAIDU WANZAN	WATER RESOURCE	H/L	17,842.00
55	LATE LARAI ALHASSAN	HEALTH	OPS	372,622.56
56	LATE BALKISU KATA KANGIWA	MLGLA	OPS	62,311.71
57	MOH'D UMAR MAKUKU	KARDA	OPS	890,649.36
58	MOH'D SANI AUGIE	INFORTION	OPS	64,804.58
59	SAHABI RAZI	HIGH COURT	OPS	179,688.85
60	GARBA GALADIMA MORAI	FINANCE	OPS	11,118.00
61	AYUBA BENA	KARDA	OPS	55,356.47
62	UMAR S TAWO	KARDA	OPS	271,166.84
63	YAKUBU ISAH YELWA	KARDA	OPS	60,549.72
64	DAUDA LADAN YAURI	KARDA	OPS	97,176.91
65	ALIYU LADAN KADA	WOMEN AFFAIRS	OPS	87,287.12
66	UMAR T YELDU	WORKS	OPS	69,213.47
67	JOHN GALADIMA GOMO	WORKS	OPS	260,044.68
68	SALIHU ADAMU YAURI	FINANCE	O/L	383,333.35
69	LATE TANKO YADO DABAI	S.S.M.B	OPS	420,502.32
70	LATE HALIMA MUH'D LAWAL	HEALTH	OPS	544,073.90
71	LATE ADAMU MUH'D HELLA	PROTOCOL (GOVT HOUSE)	OPS	94,752.00
72	SAAD ALHASSAN B/YAURI	B.I.R	H/L	176,708.00
73	AHMED ADAMU	B.I.R	OPS	18,530.00
74	IBRAHIM MUSA KOKO	BUDGET	OPS	875.00

75	IBRAHIM MUSA KOKO	BUDGET	OPS	191,904.00
76	LATE ALIYU KEKE	HEALTH	OPS	208,783.44
77	HAUWA KULU IDRIS	SHARIA COURT	OPS	94,707.96
78	LATE SHEHU GADO LAILABA	JUSTICE	OPS	222,109.47
79	LATE FATIMA UMAR	S.S.M.B	OPS	223,090.27
80	SANI BAWA BUMA	STATE AUDIT	O/L	93,055.60
81	LATE SADIYA ISAH	S.S.M.B	OPS	151,225.74
82	IBRAHIM DAN BABA SENCHI	S.S.M.B	OPS	125,570.22
83	LATE MUSA KARATU	LAND/HOUSING	OPS	202,128.08
84	LATE HARUNA ABDULLAHI KELE	SUBEB	OPS	665,377.74
85	MUHAMMEDU DANFULANI	SUBEB	OPS	291,827.76
86	LATE HALIRU IBRAHIM	S.S.M.B	OPS	616,128.20
87	LATE AHMED DAN HAUWA	INFORMATION	OPS	119,725.28
88	MUSTAPHA M. ABRSHI	SIR YAHAYA	OPS	274,170.50
89	LADI KWAIDO	ANIMAL HEALTH	OPS	547,032.42
90	WADE EMMANUAL	S.S.M.B	OPS	46,471.70
91	ILIYASU HARUNA KOKO	STATE AUDIT	A/H	252,305.00
92	USMAN ABDULLAHI ARG	EDUCATION	IMPREST	1,500,000.00
93	LATE HUSSAINI BALA	S.S.M.B	OPS	1,556,528.00
94	YAHAYA A SALIHU	A.I.E.B	A/H	1,326,000.00
95	LATE MOH'D B WANZAN	INFORMATION	OPS	41,975.31
96	ABDULLAHI MUH'D MAHUTA	WORKS	OPS	114,520.00
97	STEVEN GANTA KAMBA	S.S.M.B	OPS	45,256.77
98	LATE HAUWAWU ZAGGA	S.S.M.B	OPS	41,741.14
99	LATE MANSUR IBRAHIM BARAYA	FINANCE	OPS	121,936.56
100	LATE MANSUR IBRAHIM BARAYA	FINANCE	H/L	18,530.00
101	LATE ABDULLAHI KANE	FINANCE	C/L	97,222.24
102	UMARU SHEKARE	KARDA	OPS	21,226.49
103	LATE ATIKU ALIYU GWNADU	S.S.M.B	OPS	304,350.16
104	LATE HAUWAWU ADAMU FARIMIYA	S.S.M.B	OPS	32,367.70
105	ZALIHATU ALH. SULE EGA	A.I.E.B	OPS	52,062.30
106	LATE RABI ABDULLAHI AMBURSA	S.S.M.B	OPS	94,531.95
107	SHHEU MUSA KOKO	BUDGET	OPS	200,143.21
108	DEBORAH GEOGE GALADIMA	S.S.M.B	OPS	125,631.25
109	ADAMU SANI MANGA	AGRIC	OPS	224,108.80
110	DANDARE BALMO	AGRIC	OPS	162,542.70
111	LATE SIDDIKU UMAR ZAGGA	ESTABLISHMENT	OPS	55,840.08
112	MONDE UMAR ZARIA KALAKALA	KARDA	A/H	411,415.00
113	LATE BILAYMINU A BELLO	WATER RESOURCE	OPS	158,992.32
114	UMARU SHEHU BAITI	ESTABLISHMENT	A/H	331,315.00
115	LATE ALH. IBARHIM BUNZA	GOVT HOUSE	A/H	338,315.00

116	LATE ALH. IBARHIM BUNZA	GOVT HOUSE	OPS	76,682.04
117	YUSUF SALIHU ZURU	AGRIC	OPS	118,054.75
118	BELLO ABDULLAHI USMAN	HEALTH	C/L	39,118.00
119	BELLO ABDULLAHI USMAN	HEALTH	A/H	1,570,000.00
120	SANI SAHABI	AGRIC	OPS	637,019.68
121	LATE HALIM AHMED NOMA	WORKS	OPS	173,721.63
122	HADIZA UMARU	SIR YAHAYA	OPS	162,993.10
123	MOH'D KABIR ABUBAKAR	S.S.M.B	OPS	139,558.62
124	LATE ABUBAKAR BELLOO	WORKS	OPS	79,055.52
125	LATE MUSA IBRAHIM	HEALTH	OPS	303,074.25
126	MUSA TAHIR WARRA	STATE AUDIT	A/H	370,000.00
127	MUSA TAHIR WARRA	STATE AUDIT	H/L	24,401.00
128	LATE ASMAU MAGAJI YOLE	SHARIA COURT	OPS	67,371.70
129	UMAR BELLO DIGGI	ENVIROMENT	A/H	2,144,000.00
130	LATE ABDULLAHI MOH'D GWANDU	S.S.M.B	OPS	414,709.36
131	AHMED ALKALI BUNZA	S.S.M.B	OPS	183,171.64
132	KASIMU ABUBAKAR MERA	BUDGET	OPS	104,229.54
133	KASIMU ABUBAKAR MERA	BUDGET	A/H	2,111,000.00
134	KASIMU ABUBAKAR MERA	BUDGET	A/Q	45,000.00
135	LATE MUHAMMAED LAWAL IDRIS	AGRIC	OPS	195,594.46
136	LATE IBRHIM MUSA	A.I.E.B	OPS	48,713.32
137	MUHAMMED ABDULLAHI	A.I.E.B	OPS	297,972.15
138	LATE ISMAILA DAN BABA	GOVT HOUSE	OPS	175,401.04
139	LATE UMARU A MUH'D ILLO	S.S.M.B	OPS	43,101.22
140	SANI SHEHU AMBURSA	HEALTH	OPS	208,076.64
141	SHEHU SAMIALA JEGA	INFORMATION	OPS	62,771.67
142	LATE ARZIKA IBRAHIM	INFORMATION	OPS	135,287.12
143	GARBA MUH'D GWAMBA	KARDA	OPS	302,001.75
144	STEPHEN KAMBA	C.O.E ARG	OPS	2,245,680.60
145	DANTANI WAKILI DANKO	SUBEB	OPS	190,128.56
146	HAUWAU SANI KANGIWA	SCHOOL OF NURSING	A/H	324,708.00
147	BAGUDU N KAZAGA	KARDA	OPS	221,425.68
148	LAWALI BELLO BUBACE	KARDA	OPS	245,582.66
149	JAMES DELKAN EBBI	S.S.M.B	OPS	113,053.93
150	UMAR ABUBAKAR KAMBAZA	SCHOOL OF NURSING	OPS	260,115.47
151	LATE SAHABI DANGWAFIDE	AGRIC	OPS	99,349.50
152	LATE RABI BAHAGO RIBAH	HEALTH	OPS	766,542.00
153	LATE SULIEMAN MOH'D G YAURI	KARDA	OPS	82,742.38
154	LATE UMARU MAGAJI RAHA	KARDA	OPS	197,037.76

155	LATE IGE BALA	S.S.M.B	OPS	94,037.76
156	LATE DANLADI DAN ADABE	S.S.M.B	OPS	109,539.96
157	SHIKO MUSA TELA	KBTV	A/H	299,915.00
158	MUHAMMED INUWA UMAR	B.I.R	OPS	155,546.60
159	MOH'D LADAN SANI	HEALTH	H/L	7,984.00
160	MUH'D SANI DANBABA	S.S.M.B	OPS	140,486.48
161	MOHAMMED BANDE	WORKS	OPS	53,118.90
162	HASSAN D. SAKABA	INFORMATION	A/H	314,515.00
163	AMINU IBRAHIM	HEALTH	A/H	2,256,000.00
164	LADI GARBA	WOMEN AFFAIRS	OPS	151,572.20
165	ABDULLAHI ALIYU ZAGGA	ENVIROMENT	OPS	304,453.88
166	BELLO LADAN JEGA	WORKS	OPS	76,113.47
167	ALIYU KMUH'D FAKAI	AGRIC	OPS	260,680.08
168	DANJUMMA G. TANKO	ENVIROMENT	OPS	657,347.52
169	YARO GWANJA KOLA	GOV'T HOUSE	OPS	182,223.42
170	MUSA ABUBAKAR GOTOMO	WORKS	OPS	60,620.02
171	YARO GWANJA KOLA	GOV'T HOUSE	OPS	182,223.42
172	SALIMA SULE	HEALTH	OPS	211,308.10
173	YAKUBU YUSUF ARGUNGU	B.I.R	OPS	228,705.10
174	LATE ISAH AHMED ARGUNGU	EDUCATION	OPS	904,431.92
175	SULIEMAN GARBA YELWA	WATER RESOURCE	H/A	647,867.00
176	SULIEMAN GARBA YELWA	WATER RESOURCE	H/L	1,785.00
	<b>GRADE TOTAL</b>			<b>50,887,301.10</b>

□ **NOTE: 10A**

□ **LIST OF UNRETIRE SPECIAL IMPREST AS AT DECEMBER, 2019**

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



NOTE: 11

DETAILS OF PERSONNEL COST						
HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	SUPLIMENTARY	CURRENT YEAR	VARIANCE
		ACTUAL 2018	BUDGET 2019	BUDGET	ACTUAL 2019	
		N	N	N	N	N
011100100100	Government House	32,488,956.58	47,201,440.00	175,000,000.00	35,664,810.73	186,536,629.27
011100100200	Deputy Governor's Office		10,000,000.00			10,000,000.00
	<b>Executive Office of the Governor</b>					-
011101700100	Cabinet Office	359,985,166.75	600,000,000.00		197,317,326.78	402,682,673.22
011101800100	Special Services Department	5,818,386.59	7,000,000.00		6,328,406.60	671,593.40
011101300100	Careers & General Administration	192,823,503.68	217,000,000.00		185,728,924.24	31,271,075.76
055100100100	Ministry for Local Gov't & Cheftancy	48,662,527.43	60,175,500.00		50,721,941.87	9,453,558.13
014000100200	Local Government Audit	29,584,672.19	32,644,448.00		32,644,448.00	-
012500500100	Establishment and Pension	169,236,718.65	174,000,000.00		174,000,000.00	-
025300100100	Ministry of Land and Hausing	97,554,245.13	150,000,000.00		114,537,570.83	35,462,429.17
011111300100	Directorate Of Protocol	19,170,658.92	20,620,306.00		20,620,306.00	-
021500100100	Ministry of Agric & Natural Res	215,413,781.28	270,800,000.00		251,471,817.47	19,328,182.53
022200100100	Ministry of Commerce	71,346,571.33	72,600,000.00		72,600,000.00	-
051700100100	Ministry of Education	280,062,123.94	317,000,000.00	660,863,400.00	843,249,289.30	134,614,110.70
051900100100	Ministry of Higher Education	351,387,355.73	400,000,000.00		361,935,745.59	38,064,254.41
022000100100	Ministry of Finance	429,055,978.48	430,900,942.00		430,900,942.00	-
022000300100	Ministry of Budget & Economic Planning	37,304,695.62	44,000,000.00		27,796,822.92	16,203,177.08
022000700100	Accountant General's Office					-
052100100100	Ministry of Health	3,152,145,030.72	3,314,750,000.00		3,314,750,000.00	-
012300100100	Ministry of Information & Culture	81,760,170.34	100,595,122.00		95,404,571.40	5,190,550.60
051300100100	Ministry of Youth & Sports	40,000,000.00	50,000,000.00		48,540,415.74	1,459,584.26
032600100100	Ministry of Justice	56,586,744.94	99,981,499.00		55,941,308.54	44,040,190.46
023400100100	Ministry of Works & Transport	296,606,549.22	339,000,000.00		312,312,824.24	26,687,175.76
025200100100	Ministry of Water Resources	86,106,809.06	96,361,847.00		96,146,806.62	215,040.38
051400100100	Ministry of Women Affairs	51,172,289.73	60,000,000.00		56,171,553.23	3,828,446.77
	<b>JUDICIARY:-</b>					-
032605100100	High Court of Justice	420,632,871.30	495,927,092.00		489,612,836.83	6,314,255.17
032605300100	Sharia Court	399,514,276.09	475,000,000.00		421,903,184.21	53,096,815.79
031801100100	Judicial Service Commission	27,880,701.80	35,000,000.00		35,000,000.00	-
053500100100	Ministry of Environment	133,600,758.93	139,200,000.00		139,200,000.00	-
011103700100	Local Gov't Service Commission	3,471,121.51	4,599,564.00		4,599,564.00	-
014000100100	Office of the State Auditor General	41,949,725.97	47,784,776.00		41,773,260.95	6,011,515.05
014700100100	Civil Service Commission	36,266,614.22	37,217,750.00		33,922,895.26	3,294,854.74
025000100100	Fiscal Responsibility Commission					-
021600100100	Ministry Animal Health Husbandry	384,387,837.69	499,838,763.00		466,758,712.04	33,080,050.96
023400200100	Office of the Surveyor General					-
	<b>GRAND TOTAL</b>	<b>7,551,976,843.82</b>	<b>8,649,199,049.00</b>	<b>835,863,400.00</b>	<b>8,417,556,285.39</b>	<b>1,067,506,163.61</b>

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

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	SUPLIMENTARY	CURRENT YEAR	VARIANCE
		ACTUAL 2018	BUDGET 2019	BUDGET	ACTUAL 2019	
		N	N		N	N
011100100100	Government House	2,067,034,344.00	2,105,081,070.00	1,560,000,000.00	3,665,081,070.00	-
011100100200	Deputy Governor's Office	96,500,000.00	126,500,000.00		126,500,000.00	-
	<b>Executive Office of the Governor</b>					-
011101700100	Cabinet Office	2,691,214,268.64	2,230,000,000.00		2,230,000,000.00	-
011101800100	Special Services Department	82,681,000.00	82,781,000.00		82,781,000.00	-
011101300100	Careers & General Administration	16,532,000.00	263,923,308.00		253,422,250.00	10,501,058.00
055100100100	Ministry for Local Gov't & Chieftancy	6,000,000.00	8,700,000.00		7,329,920.00	1,370,080.00
014000100200	Local Government Audit	1,800,000.00	2,800,000.00		1,800,000.00	1,000,000.00
012500500100	Establishment and Pension	16,589,600.00	142,834,081.00		33,169,263.64	109,664,817.36
025300100100	Ministry of Land and Housing	10,658,000.00	10,750,000.00		10,000,000.00	750,000.00
011111300100	Directorate Of Protocol	24,000,000.00	117,300,000.00		37,000,000.00	80,300,000.00
021500100100	Ministry of Agric & Natural Res	13,600,000.00	29,300,000.00		15,000,000.00	14,300,000.00
022200100100	Ministry of Commerce	9,000,000.00	34,600,000.00		34,600,000.00	-
051700100100	Ministry of Education	618,098,589.75	1,200,500,000.00		751,479,737.58	449,020,262.42
051900100100	Ministry of Higher Education	66,983,129.50	110,000,000.00		38,170,000.00	71,830,000.00
022000100100	Ministry of Finance	94,595,633.97	337,750,692.00		216,100,000.00	121,650,692.00
022000300100	Min. Budget & Economic Planning	23,184,999.96	71,900,000.00		28,213,999.96	43,686,000.04
022000700100	Accountant General's Office	20,030,000.00	290,000,000.00		10,668,000.00	279,332,000.00
052100100100	Ministry of Health	219,035,500.00	779,927,404.00		281,409,082.00	498,518,322.00
012300100100	Ministry of Information	12,720,000.00	46,800,000.00		12,000,000.00	34,800,000.00
051300100100	Ministry of Youth Empowerment	18,530,800.00	73,300,000.00		6,000,000.00	67,300,000.00
032600100100	Ministry of Justice	77,788,999.96	703,300,000.00		17,614,999.96	685,685,000.04
023400100100	Ministry of Works & Transport	10,299,312.00	20,350,000.00		9,600,000.00	10,750,000.00
025200100100	Ministry of Water Resources	23,050,000.00	12,750,000.00		6,000,000.00	6,750,000.00
051400100100	Ministry of Women Affiars	22,190,000.00	33,910,000.00		33,910,000.00	-
	<b>JUDICIARY:-</b>					-
032605100100	High Court of Justice	81,962,303.61	189,920,000.00		89,294,000.00	100,626,000.00
032605300100	Sharia Court	88,313,015.00	247,000,000.00		87,780,000.00	159,220,000.00
031801100100	Judicial Service commission	2,244,000.00	3,925,000.00		3,925,000.00	-

<b>053500100100</b>	Ministry of Environment	6,000,000.00	11,900,000.00		6,200,000.00	5,700,000.00
<b>011103700100</b>	Local Gov't Service Commission	11,300,688.00	11,000,000.00	1,000,000.00	12,000,000.00	-
<b>014000100100</b>	Office of the State Auditor General	6,000,000.00	14,750,000.00		14,750,000.00	-
<b>014700100100</b>	Civil Service Commission	12,000,000.00	13,350,000.00		12,000,000.00	1,350,000.00
<b>025000100100</b>	Fiscal Responsibility Commission	3,600,000.00	21,500,000.00		3,600,000.00	17,900,000.00
<b>021600100100</b>	Ministry of Animal Health					-
<b>023400200100</b>	Husbandry and Fisheries	10,500,000.00	10,700,000.00		8,400,000.00	2,300,000.00
<b>023400200100</b>	Office of the Surveyor General		16,800,000.00			16,800,000.00
	<b>GRAND TOTAL</b>	<b>6,464,036,184.39</b>	<b>9,375,902,555.00</b>	<b>1,561,000,000.00</b>	<b>8,145,798,323.14</b>	<b>1,230,104,231.86</b>

**NOTE: 13**

GRANT AND SUBVETION OF PERSONNEL COST ( BOARD & PARASTATALS )					
HEAD	MINISTRY/DEPARTMENT	PREV.YEAR	ORIGINAL	CURRENT YEAR	VARIANCE
		ACTUAL 2018	BUDGET 2019	ACTUAL 2019	
CODES		N	N	N	N
025305300100	Kebbi Urban Development Authority	134,223,668.73	150,000,000.00	145,096,623.38	4,903,376.62
012300400100	Kebbi Radio	105,686,589.98	119,337,707.00	112,527,057.18	6,810,649.82
051701900100	College of Education Argungu	448,971,365.00	450,000,000.00	449,859,619.11	140,380.89
051701800100	Polytechnic Dakin Gari	354,456,772.00	350,000,000.00	350,000,000.00	-
051705600100	Scholarship Board	4,910,922.99	5,264,284.00	5,264,284.00	-
011103800100	Pilgrims Welfare Agency	11,446,103.25	15,000,000.00	12,479,475.77	2,520,524.23
	Hospital Management				-
011102700100	N Y S C				-
023100300100	Rural Electricity Board	31,671,119.65	40,000,000.00	34,329,116.87	5,670,883.13
025210200100	Water Board	133,792,433.25	140,000,000.00	140,000,000.00	-
022008001100	Board of Internal Revenue	68,944,730.73	74,840,435.00	68,805,636.68	6,034,798.32
021502100100	College of Agriculture Zuru	707,217,877.48	730,000,000.00	728,303,443.70	1,696,556.30
051703100100	Usman Danfodio University Sokoto	36,000,000.00		36,000,000.00	(36,000,000.00)
032600200100	Law Reform Commission	6,104,151.32	7,500,000.00	6,716,233.76	783,766.24
021210200100	Kebbi Agric Development Authority(KARDA)	373,401,972.02	400,000,000.00	397,014,293.33	2,985,706.67
012300200100	History Beruau				-
051701000100	Agency For Adult & Non Formal Education	19,361,583.58	30,000,000.00	29,140,514.26	859,485.74
051700800100	Library Board	32,242,606.52	29,000,000.00	29,000,000.00	-
	<b>LIASON OFFICES:-</b>				-
011102100100	Liason Office Abuja	3,294,395.40	3,500,000.00	3,500,000.00	-
011102900100	Liason Office Lagos				-
011102200100	Liason Office Kaduna	4,007,736.96	5,000,000.00	3,740,085.08	1,259,914.92
011102300100	Liason Office Sokoto	1,209,071.48	2,600,000.00	893,973.58	1,706,026.42
052102600100	Sir Yahaya Memorial Hospital	517,429,365.28	550,000,000.00	547,949,927.98	2,050,072.02
051702600100	Arabic & Islamic Education Board (AIEB)	374,117,765.58	365,000,000.00	365,000,000.00	-
025301000100	State Housing Corporation	8,850,928.68	11,500,000.00	9,007,504.12	2,492,495.88
051705700100	Secondry Schools Management Board (SSMB)	1,507,967,404.23	1,500,000,000.00	1,500,000,000.00	-
051702800100	College of Preliminary Studies Yauri	247,084,840.00	285,000,000.00	282,809,291.33	2,190,708.67
012300300100	Kebbi Television (KBTv)	101,782,107.29	108,056,757.00	101,297,103.92	6,759,653.08
025305600100	State Manpower Committee				-
011102400100	Islamic Preaching Board	2,908,663.20	4,800,000.00	3,072,022.87	1,727,977.13
025210300100	RUWATSAN	2,590,426.08	3,500,000.00	2,999,263.64	500,736.36
052110600100	School of Health Technology Jega	156,192,442.50	136,000,000.00	136,000,000.00	-
053501600100	Kebbi Environmental Protection Agency (KESEPA)	10,146,065.62	12,500,000.00	10,043,703.43	2,456,296.57
011103600100	Pri.Sch Staff Pension Board	2,776,757.24	2,500,000.00	2,214,941.20	285,058.80
052110500100	Community Direct Treatment/Review				-
011103500100	Local Government Pension Board	1,628,299.44	2,500,000.00	1,832,299.44	667,700.56

022205200100	Tourism Board	23,941,972.75	27,500,000.00	25,422,049.83	2,077,950.17
021510900100	Forestry 11 Project	16,059,138.74	22,600,000.00	16,723,742.85	5,876,257.15
014800100100	State Independent Electoral Com. (INEC)	2,962,483.44		3,053,099.14	(3,053,099.14)
022205300100	Birnin Kebbi Central Market	25,022,966.01	37,000,000.00	34,235,060.28	2,764,939.72
021511000100	KASCOM				
052110400100	School of Nursing and Midwifery	165,507,187.98	153,000,000.00	153,000,000.00	-
011102500100	Religious Affairs	35,880,000.00		35,880,000.00	(35,880,000.00)
025305001100	Project Financial Magt Unit (PFMU)	3,316,544.28		3,520,060.30	(3,520,060.30)
011100800100	Kebbi State Emergency Management Agency (SEMA)				
051400200100	Social Security Welfare Fund				
051700300100	State Universal Basic Education (SUBEB)	1,751,960,707.67	1,655,000,000.00	1,655,000,000.00	-
051702700100	Abdullahi Fodio Islamic Center	59,044,706.54	71,000,000.00	61,836,129.96	9,163,870.04
051702100100	Kebbi State University Aliero	1,346,567,988.00	1,788,000,000.00	1,736,335,130.49	51,664,869.51
052100300100	Primary Health Care Development Agency				
011103300100	State Agency for Control of AIDs/HIV				
011101000100	Due Process				
011102100900	Kebbi State Contributory Pension Board	27,336,306.60			
055100200100	Council of Chiefs		2,400,000.00		2,400,000.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	38,930,929.58	46,500,000.00	42,623,368.45	3,876,631.55
022000400100	KBS Bureau of Statistics				
052110700100	Community and Social Development Project (CSDP)				
022000500100	Micro Finance Banks Operation		1,815,312.00		1,815,312.00
011200300100	House of Assembly	341,278,008.89	148,129,184.00	148,129,184.00	-
011200400100	House of Assembly Service Commission	3,926,615.89	4,000,000.00	4,000,000.00	-
022000600100	Youth Empowerment Social Support Operation (YESSO)				
052110300100	Kebbi State Health System Dev. Proj. II	1,492,059.90		3,442,119.80	(3,442,119.80)
052110700100	Kebbi State Medical Centre Kalgo		302,000,000.00		302,000,000.00
	Kebbi State Tsangaya Almajiri School	24,441,974.30		68,194,795.82	(68,194,795.82)
	Kebbi State Development Fund	1,509,004.92		1,774,004.92	(1,774,004.92)
051701200100	School of Handicap				
021510300100	RAMP				
	<b>GRAND TOTAL</b>	<b>9,279,596,760.97</b>	<b>9,792,343,679.00</b>	<b>9,508,065,160.47</b>	<b>284,278,518.53</b>

**NOTE: 14**

**GRANT AND SUBVENTION OVERHEAD COST ( BOARD & PARASTATALS )**

HEAD	MINISTRY/DEPARTMENT	PREV.YEAR	ORIGINAL	SUPLIMENTARY	CURRENT YEAR	VARIANCE
		ACTUAL 2018	BUDGET 2019	BUDGET	ACTUAL 2019	
		N	N	N	N	N
025305300100	Kebbi Urban Development Authority	12,000,000.00	16,800,000.00		16,800,000.00	-
012300400100	Kebbi Radio	4,800,000.00	7,700,000.00		5,000,000.00	2,700,000.00
051701900100	College of Education Argungu	24,000,000.00	39,300,000.00		24,000,000.00	15,300,000.00
051701800100	Polytechnic Dakin Gari	24,000,000.00	59,000,000.00		24,000,000.00	35,000,000.00
051705600100	Scholarship Board	3,000,000.00	3,200,000.00		3,000,000.00	200,000.00
011103800100	Pilgrims Welfare Agency	3,600,000.00	11,050,000.00		8,459,345.78	2,590,654.22
	Hospital Management	160,200,000.00	180,000,000.00		139,200,000.00	40,800,000.00
011102700100	N Y S C	600,000.00			600,000.00	(600,000.00)
023100300100	Rural Electricity Board (REB)	3,600,000.00	6,368,000.00		3,600,000.00	2,768,000.00
025210200100	Water Board		187,000,000.00			187,000,000.00
022008001100	Board of Internal Revenue (BIR)	74,273,660.63	172,100,000.00		115,931,211.80	56,168,788.20
021502100100	College of Agriculture Zuru	12,000,000.00	23,000,000.00		12,000,000.00	11,000,000.00
051703100100	Usman Danfodio University Sokoto		6,000,000.00			6,000,000.00
032600200100	Law Reform Commission	2,400,000.00	3,300,000.00		2,400,000.00	900,000.00
021210200100	Kebbi Agric Development Authority (KARDA)	4,800,000.00	8,500,000.00		4,800,000.00	3,700,000.00
012300200100	History Beruau		3,600,000.00			3,600,000.00
051701000100	Agency For Adult & NonFormal Education	1,800,000.00	1,940,000.00		1,800,000.00	140,000.00
051700800100	Library Board	6,000,000.00	9,500,000.00		6,000,000.00	3,500,000.00
	<b>LIASON OFFICES:-</b>					-
011102100100	Liason Office Abuja	38,451,000.00	12,400,000.00		29,020,000.00	(16,620,000.00)
011102900100	Liason Office Lagos	1,800,000.00	2,225,000.00		1,350,000.00	875,000.00
011102200100	Liason Office Kaduna	3,920,000.00	4,100,000.00		3,600,000.00	500,000.00
011102300100	Liason Office Sokoto	1,800,000.00	2,800,000.00		1,800,000.00	1,000,000.00
052102600100	Sir Yahaya Memorial Hospital	36,000,000.00	68,500,000.00		36,000,000.00	32,500,000.00
051702600100	Arabic & Islamic Education Board (AIEB)	28,650,000.00	35,750,000.00		23,510,000.00	12,240,000.00
025301000100	State Housing Corporation	1,800,000.00	3,300,000.00		1,800,000.00	1,500,000.00
051705700100	Secondary Schools Management Board	137,601,244.00	160,000,000.00	26,564,822.00	166,144,822.00	20,420,000.00
051702800100	College of Preliminary Studies Yauri	12,000,000.00	62,550,000.00		12,000,000.00	50,550,000.00
012300300100	Kebbi Television (KBTv)	6,600,000.00	18,150,000.00		6,600,000.00	11,550,000.00
025305600100	State Manpower	360,000.00	1,190,000.00		360,000.00	830,000.00

	Committee					
011102400100	Islamic Preaching Board	1,200,000.00	1,550,000.00		1,200,000.00	350,000.00
025210300100	RUWATSAN	1,440,000.00	2,800,000.00		1,440,000.00	1,360,000.00
052110600100	School of Health Technology Jega	18,000,000.00	20,610,425.00		18,000,000.00	2,610,425.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,400,000.00	3,400,000.00		2,400,000.00	1,000,000.00
011103600100	Pri.Sch Staff Pension Board	2,400,000.00	2,500,000.00		2,400,000.00	100,000.00
052110500100	Community Direct Treatment/Review					-
011103500100	Local Government Pension Board	9,775,840.00	3,450,000.00		3,450,000.00	-
022205200100	Tourism Board	1,800,000.00	2,700,000.00		1,800,000.00	900,000.00
021510900100	Forestry 11 Project	2,400,000.00	2,300,000.00		2,300,000.00	-
014800100100	State Electoral Commission (INEC)	6,000,000.00	9,750,000.00		6,100,000.00	3,650,000.00
022205300100	Birnin Kebbi Central Market	4,800,000.00	6,400,000.00		4,800,000.00	1,600,000.00
021511000100	KASCOM	3,600,000.00	3,600,000.00		3,600,000.00	-
052110400100	School of Nursing and Midwifery	18,000,000.00	19,000,000.00		18,000,000.00	1,000,000.00
011102500100	Religious Affairs	7,200,000.00	67,400,000.00		17,508,440.00	49,891,560.00
025305001100	Project Financial Magt Unit (PFMU)	4,200,000.00	4,200,000.00		4,200,000.00	-
011100800100	Kebbi State Emergency Management Agency (SEMA)	1,200,000.00	5,700,000.00		1,200,000.00	4,500,000.00
051400200100	Social Security Welfare Fund		4,600,000.00			4,600,000.00
051700300100	State Universal Basic Education Board (SUBEB)	93,455,000.00	310,000,000.00		65,430,000.00	244,570,000.00
051702700100	Abdullahi Fodio Islamic Center	6,000,000.00	6,750,000.00		6,000,000.00	750,000.00
051702100100	Kebbi State University Aliero	60,000,000.00	278,000,000.00		60,000,000.00	218,000,000.00
052100300100	Primary Health Care Development Agency	24,000,000.00	25,500,000.00		24,000,000.00	1,500,000.00
011103300100	State Agency for Control of AIDS/HIV		10,000,000.00			10,000,000.00
011101000100	Due Process	2,803,000.00	23,400,000.00			23,400,000.00
011102100900	Kebbi State Contributory Pension Board		8,000,000.00		500,000.00	7,500,000.00
055100200100	Council of Chiefs	2,149,560.00	2,600,000.00		2,149,560.00	450,440.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	60,000,000.00	79,500,000.00		60,000,000.00	19,500,000.00
022000400100	Kebbi State Bureau of Statistics					-
052110700100	Community and Social Development Project (CSDP)					-
022000500100	Micro Finance Banks Operation		15,000,000.00			15,000,000.00

<b>011200300100</b>	House of Assembly	533,435,000.00	1,624,530,779.00		396,750,000.00	1,227,780,779.00
<b>011200400100</b>	House of Assembly Service Commission	3,600,000.00	31,000,000.00		3,600,000.00	27,400,000.00
<b>022000600100</b>	Youth Empowerment Social Support Operation (YESSO)		5,900,000.00			5,900,000.00
<b>052110300100</b>	Kebbi State Health System Dev. Proj. II	1,200,000.00	1,200,000.00		1,200,000.00	-
	Miscellaneous	1,860,000.00			900,000.00	(900,000.00)
<b>052110700100</b>	Kebbi Medical Center Kalgo	21,000,000.00	112,500,000.00		37,000,000.00	75,500,000.00
	Kebbi State Tsangaya Almajiri School					-
	Kebbi State Development Fund					-
<b>051701200100</b>	School of Handicap		8,000,000.00		1,200,000.00	6,800,000.00
<b>021510300100</b>	RAMP		3,280,000.00			3,280,000.00
	<b>GRAND TOTAL</b>	<b>1,499,974,304.63</b>	<b>3,814,444,204.00</b>	<b>26,564,822.00</b>	<b>1,396,903,379.58</b>	<b>2,444,105,646.42</b>



**NOTE 15****DETAILS OF EXTERNAL LOAN  
REPAYMENT**

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

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

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

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

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

**NOTE 18****DIVIDENDS RECEIVED FROM COMPANY 2019**

<b>S/NO</b>	<b>DATE RECEIVED</b>	<b>NAME OF COMPANY</b>	<b>AMOUNT</b>
			<b>₦</b>
1	27/3/2019	APR REGISTRAR	43,361.55
2	28/3/2019	AFRI LAND DIV. 4	4,769.73
3	04-12-19	FCMB PENSION	25,544,382.30
4	23/4/2019	UNITED BANK OF AFRICA (UBA)	1,563,120.00
5	26/4/2019	FIDELITY BANK PLC DIV . 13	723,293.01
6	05-02-19	UNITED CAPITAL	104,067.72
7	05-03-19	FBN HOLDINGS PLC	1,303,301.14
8	17/6/2019	FORTE OIL	1,248,460.47
9	18/9/2019	UNITED BANK OF AFRICA (UBA)	480,960.00
10	30/10/2019	PZ CUSSIONS PLC	101,074.10
		<b>TOTAL</b>	<b>31,116,790.02</b>

**NOTE 19**

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

## NOTE 20.

### DETAILS OF INTERNAL LOANS RECEIVED

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

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

S/N	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
1	Board of Internal Revenue	4,025,916,386.50	8,864,112,820.00	6,554,235,432.54	(2,309,877,387.46)
2	Judiciary	9,127,565.00	16,445,030.00	8,888,621.00	(7,556,409.00)
3	Ministry of Agriculture	123,728,384.57	1,272,441,073.00	12,960,170.00	(1,259,480,903.00)
4	Ministry of Works	580,794.57	40,000.00	2,034,665.75	1,994,665.75
5	Ministry of Health	791,090.00	510,000.00	632,000.00	122,000.00
6	Ministry of Finance	169,060.61	85,478,814.00	69,549,328.06	(15,929,485.94)
7	Ministry of Justice	599,777.47	100,000,000.00	1,074,337.58	(98,925,662.42)
8	Ministry of Education	2,653,000.00	3,888,000.00	14,356,209.73	10,468,209.73
9	Ministry of Land & Housing	56,700,711.77	69,820,504.00	47,843,916.48	(21,976,587.52)
10	Ministry of Information		1,500,000.00		(1,500,000.00)
11	Ministry of Youth & Sports				-
12	Ministry of Environment	468,500.00	2,050,000.00	1,235,000.00	(815,000.00)
13	Ministry of Commerce	2,552,700.00	6,000,000.00	2,620,900.00	(3,379,100.00)
14	Cabinet Office				-
15	Water Board	197,945,674.47	352,900,000.00	146,258,144.84	(206,641,855.16)
16	KARDA				-
17	KASCOM	151,361,164.00		136,000,000.00	136,000,000.00
18	Kebbi Radio	4,733,747.59	7,000,000.00	7,287,795.70	287,795.70
19	Kebbi Television	204,000.00	3,000,000.00	577,200.00	(2,422,800.00)
20	Housing Corporation	1,926,000.00	6,850,000.00	1,000,000.00	(5,850,000.00)
21	B/Kebbi Central Market	2,456,190.00	7,100,000.00	5,709,690.00	(1,390,310.00)
22	State University Aliero	2,105,000.00	50,000,000.00	4,375,179.00	(45,624,821.00)
23	Civil Service Commission				-
24	School of Health Tech Jega	23,271,330.00	6,500,000.00	4,407,200.00	(2,092,800.00)
25	College of Education Argungu	106,640,850.00	4,000,000.00	142,260,971.98	138,260,971.98
26	College of Basic Studies Yauri	26,658,670.00	1,920,000.00	22,762,595.00	20,842,595.00
27	College of Agriculture Zuru	10,167,330.00	3,600,000.00	8,979,701.81	5,379,701.81
28	Forestry 11 project	347,800.00	140,000.00	506,700.00	366,700.00
29	Control Post Consultant		10,000,000.00		10,000,000.00
30	Board of Survey	1,893,000.00	50,000.00	1,520,000.00	1,470,000.00
31	Hotel & Tourism Board	7,175,381.70	15,000,000.00	3,835,540.00	7,824,618.30
32	Argungu Fishing Festival				-
33	Kebbi Hotel Abuja		20,000,000.00		20,000,000.00
34	Office of the Auditor General	20,000.00	30,000.00	20,000.00	10,000.00
35	School of Nursing & Midwifery	31,746,300.00	1,150,000.00	22,753,001.00	21,603,001.00
36	Scholarship Board	1,500,000.00			
37	Government Printing Press			100,000.00	-
38	Abduiiahi Fodio Islamic Center	14,110,000.00	50,000.00	41,068,646.50	41,018,646.50
39	KUDA	7,554,244.07	9,600,000.00	8,580,700.00	2,045,755.93
40	Quarry Golongo				-
41	Tenders Board	231,700.00			
42	KB Medical Centre Kalgo			1,135,670.00	
43	Sir Yahaya Hospital	15,425,675.00		3,065,130.00	
44	Polytechnic D/Gari	3,041,260.00	1,100,000.00	3,346,950.00	2,246,950.00
45	General Hospital Suru	103,869.00		492,304.00	492,304.00
46	R. E. B				-
47	Sir Ahmadu Bello Int. Airport	36,026,369.00	26,000,000.00	64,825,570.00	38,825,570.00

48	Argungu General Hospital	384,634.00		1,595,400.00	1,595,400.00
49	Yauri General Hospital	971,283.00		2,143,550.00	2,143,550.00
50	Kamba General Hospital	343,270.00		1,534,310.00	1,534,310.00
51	Wara General Hospital	194,220.00		449,940.00	449,940.00
52	Kangiwa General Hospital	294,362.58		550,083.31	550,083.31
53	Bunza General Hospital	1,903,900.00		987,000.00	987,000.00
54	Augie General Hospital	81,756.73		309,983.41	309,983.41
55	Mahuta General Hospital	125,000.00		340,034.00	340,034.00
56	KESEPA	60,000.00			-
57	Ministry of Water Resources	1,863,600.00	10,000.00	1,087,539.83	1,077,539.83
58	Ministry of Animal Health & Husb.	33,000.00			-
59	Kebbi Investment Company	5,500.00		7,124.85	7,124.85
60	Ministry of Higher Education			14,000.00	14,000.00
61	General Hospital Senchi	69,000.00		261,000.00	261,000.00
62	General Hospital Bagudo	278,600.00		433,050.00	433,050.00
63	General Hospital Gwandu	675,350.00		441,800.00	441,800.00
64	General Hospital Illo	133,900.00		695,430.00	695,430.00
65	General Hospital Jega	293,154.00		646,130.00	646,130.00
66	General Hospital Kaoje	78,025.00		580,500.00	580,500.00
67	General Hospital Maiyama	148,650.00		719,525.00	719,525.00
68	General Hospital Ribah	200,531.00		320,895.50	320,895.50
69	General Hospital Shanga	250,450.00		589,500.00	589,500.00
70	General Hospital Bena	140,300.00		474,070.00	474,070.00
71	General Hospital Wasagu	124,285.00		385,685.00	385,685.00
72	General Hospital Zauro	316,510.00		555,935.00	555,935.00
73	General Hospital Kambaza	187,750.00		715,210.00	715,210.00
74	General Hospital Zuru	778,900.00		2,148,360.00	2,148,360.00
75	Hafsat Eye Clinic	1,203,720.00		1,045,200.00	1,045,200.00
76	General Hospital Aliero	269,528.00		645,500.00	645,500.00
77	General Hospital Dirin Daji	250,101.00		339,720.00	339,720.00
78	General Hospital Koko	191,000.00		230,300.00	230,300.00
79	General Hospital Dakin Gari	177,000.00		788,790.00	788,790.00
	<b>GRAND TOTAL</b>	<b>4,881,960,805.63</b>	<b>10,948,286,241.00</b>	<b>7,367,334,836.87</b>	<b>3,580,951,404.13</b>



**NOTE .22 SURE TRUST****LIST OF ALLOCATED 18 SEATER BUSES NISSAN M/V, TRICYCLE KEKE NAPEP,  
TRICYCLE OPENG BODY AND POWER TILLA**

S/N	LOCAL GOV,T	NISSAN M/V QTY ALLOCATED	TRICYCLE KEKE NAPEP QTY ALLOCATED	TRICYCLE OPENG BODY QTY ALLOCATED	POWER TILLA QTY ALLOCATED
1	B/KEBBI	2	35	15	26
2	ARGUNGU	2	29	10	20
3	YAURI	2	30	11	21
4	ZURU	2	24	11	21
5	BAGUDO	2	29	11	20
6	JEGA	2	30	10	20
7	AREWA	2	28	11	20
8	D/WASAGU	2	29	10	21
9	SURU	2	30	11	21
10	BUNZA	2	24	9	17
11	KA;GO	2	23	9	17
12	DANDI	2	23	9	17
13	AUGIE	2	24	9	17
14	GWANDU	2	23	9	17
15	ALIERO	2	23	9	17
16	MAIYAMA	2	24	9	14
17	K/BESSE	2	24	9	17
18	NGASKI	2	24	9	16
19	SAKABA	2	20	9	17
20	SHANGA	2	22	9	13
21	FAKAI	2	22	10	17
22	RESEVER	2	61	31	54
<b>TOTAL</b>		<b>56</b>	<b>600</b>	<b>240</b>	<b>440</b>

**NOTE. 23****SCHEDULE OF INVESTMENT**

Investment both quoted and un-quoted which book value is **₦1,958,781,241.80** represented in the statement of operating asset and liabilities as shown below viz

S/NO	YEAR	COMPANY	INITIAL SHARE	BONUS/ADDITIONAL/DECREASE	TOTAL SHARE HOLDINGS	PRICE	PRESENT VALUE IN NAIRA
<b>A</b>		<b><u>BANK SECTOR</u></b>	N	N	N	N	N
1	1995	FIRST BANK PLC	6,521,389.00		6,521,389.00	5.30	34,563,361.70
2	1995	UNION BANK PLC	581,311.00	415,222.00	996,533.00	7.00	6,975,731.00
3	1995	UBA BANK	2,679,540.00		2,679,540.00	5.90	15,809,286.00
4	1994/95/2005	FIDELITY BANK PLC	8,171,037.00		8,171,037.00	1.63	13,318,790.31
5	2004	GUARANTY TRUST BANK PLC	1,420,452.00		1,420,452.00	26.75	37,997,091.00
6	2004	FCMB PLC	434,958.00		434,958.00	1.60	695,932.80
7	1995/2002/2005	STERLING BANK PLC	3,871,887.00		3,871,887.00	1.03	3,988,043.61
8	1992/2010	UNITY BANK PLC	53,177,782.00		53,177,782.00	0.63	33,502,002.66
9		UNION BANK PLC	8,385.00		8,385.00	7.49	62,803.65
10	1995	SAVANNAH BANK PLC	500,000.00		500,000.00	0.50	250,000.00
11	2007	JAIZ BANK	3,750,000.00		3,750,000.00	63.00	236,250,000.00
		<b>SUB TOTAL</b>					<b>383,413,042.73</b>
<b>B</b>		<b><u>DEVELOPMENT FINANCE SECTOR</u></b>			-		-
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00		727,500.00	0.44	320,100.00
2	2011/2012	UBA CAPITAL Plc	385,436.00		385,436.00	2.15	828,687.40
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00		96,359.00	4.00	385,436.00
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00		200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEV. BANK PLC	5,161,290.00		5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	40,000,000.00		40,000,000.00	0.50	20,000,000.00
7	2005/2006	ATLASS PORTFOLIO LTD	121,430,500.00		121,430,500.00	0.50	60,715,250.00
8	2004/2011/2014	LEGACY PENSION FUND LTD	27,889,932.00	493,715.00	28,383,647.00	3.74	106,154,839.78
		<b>SUB TOTAL</b>					<b>393,887,407.18</b>
<b>C</b>		<b><u>INSURANCE SECTOR</u></b>					
1	1992	INTERCON. WAPIC PLC	213,706.00		213,706.00	0.32	68,385.92
2	06-10-72	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.20	245,143.20
3	09-10-75	UNIC INSURANCE	104,532.00		104,532.00	0.50	52,266.00
		<b>SUB TOTAL</b>					<b>365,795.12</b>
<b>D</b>		<b><u>BUILDING MATERIALS SECTOR</u></b>					

1	1975/2010	CEMENT CO. NORTHERN NIG. PLC	61,380,000.00		61,380,000.00	15.20	932,976,000.00
2	2000	LAFARGE (WAPCO) PLC	1,000,990.00		1,000,990.00	16.00	16,015,840.00
3	2010	DANGOTE CEMENT PLC	30,800.00		30,800.00	145.00	4,466,000.00
		<b>SUB TOTAL</b>					<b>953,457,840.00</b>
<b>E</b>		<b>TELECOM SECTOR</b>					
1	1994/95	INTERCELLULAR PLC	48,195,000		48,195,000.00	1.00	48,195,000.00
		<b>SUB TOTAL</b>					<b>48,195,000.00</b>
<b>F</b>		<b>CONSTRUCTION SECTOR</b>					
1	1992	ROADS NIG PLC	661,333.00		661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00		90,000.00	0.5	45,000.00
		<b>SUB TOTAL</b>					<b>4,409,797.80</b>
<b>G</b>		<b>REAL ESTATE SECTOR</b>					
1	1998	UACN PROPERTY PLC	137,500.00	171,815.00	309,315.00	1.11	343,339.65
2	2012SCH	(consolidated scheme shares) UBA PLC AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
		<b>SUB TOTAL</b>					<b>725,977.99</b>
<b>H</b>		<b>CONGLOMERATES SECTOR</b>					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00		628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00		1,196,715.00	50.00	59,835,750.00
3	14/12/88	UNILEVER PLC	520,000.00		520,000.00	26.7	13,884,000.00
4	14/12/88	UACN PLC	757,885.00		757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	226,914.00		226,914.00	50.00	11,345,700.00
6	14/12/88	P.Z IND. PLC	748,697.00		748,697.00	6.30	4,716,791.10
7	1988	Nestle Foods PLC	15,000.00		15,000.00	1,485.00	22,275,000.00
		<b>SUB TOTAL</b>					<b>125,933,138.40</b>
<b>I</b>		<b>AUTOMOBILE/TYRE SECTOR</b>					
1	11-01-77	DUNLOP NIG PLC	1,250,827.00		1,250,827.00	0.2	250,165.40
		<b>SUB TOTAL</b>					<b>250,165.40</b>
<b>J</b>		<b>PETROLEUM MARKET SECTOR</b>					
1	1994/95/12/14	OANDO PLC	768,770.00	185,814.00	954,584.00	5.99	5,717,958.16
2	1994/95	CON OIL PLC	73,815.00		73,815.00	28.00	2,066,820.00
3	14/12/88	MOBIL PLC	25,000.00	30,000.00	55,000.00	186.96	10,282,800.00
4	2000	Forte (AFRINCAN PETROLEUM PLC)	89,602.00	89,602.00	179,204.00	43.48	7,791,789.92
5	2000	ETERNAL OIL	25,590.00		25,590.00	4.49	114,899.10
		<b>SUB TOTAL</b>					<b>25,974,267.18</b>
<b>K</b>		<b>AGRICIAGRO ALLIED SECTOR</b>					
1	2009	ARABLE CROP DEV.	8,330,000.00		8,330,000.00	1.00	8,330,000.00

		MARKETING CO.					
		<b>SUB TOTAL</b>					<b>8,330,000.00</b>
<b>L</b>		<b><u>INDUSTRIAL/DOMESTIC SECTOR</u></b>					
1	04-10-76	SOKOTO FURNITURE FACTORY	742,709.00		742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00		162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00		763,200.00	1.00	763,200.00
		<b>SUB TOTAL</b>					<b>1,506,071.00</b>
		<b><u>POWER SECTOR</u></b>					
1		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00		12,332,739.00	1.00	12,332,739.00
		<b>SUB TOTAL</b>					<b>12,332,739.00</b>
		<b>GRAND TOTAL</b>					<b>1,958,781,241.80</b>

**NOTE. 24****INVESTMENT IN COMPANIES DURING THE SEVEN YEARS PERIOD**

YEAR OF INVESTMENT	AMOUNT
2019	1,958,781,241.80
2018	1,639,456,974.26
2017	1,648,522,831.41
2016	1,000,662,320.05
2015	1,919,543,720.31
2014	1,639,354,870.37
2013	1,872,369,066.66



**KEBBI STATE OF NIGERIA**