



Kebbi State of Nigeria

Report *of the* Auditor General



ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE

**AS AT 31ST DECEMBER, 2018
OFFICE OF THE STATE AUDITOR GENERAL, KEBBI STATE.**

“The Accounts of Kebbi State Government for the year ended 31st December, 2018 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.



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REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER 2018

1.0.0 INTRODUCTIONS

Ag. AUDITOR GENERAL 'S OPENING REMARKS ON ANNUAL REPORT 2018

Following the retirement of the former state auditor general on 30th October 2018 Alh. Yaro K. kalgo. His Excellency Senator Abubakar Atiku Bagudu the Executive Governor Kebbi State appointed me as State Acting Auditor General on 30th October 2018.

With the relentless support of the current administration and indeed the state house of assembly, we have introduced and implemented many reforms towards repositioning the Office the State Auditor General for effective service delivery, especially as regards its constitutional; mandate. With probity, accountability and adherence to the rule of law at heart of the present administration, His Excellency the Executive Governor of the State Senator Abubakar Atiku Bagudu for the support given to the Office of the State Auditor General to effectively deliver this mandate.

The Accounts of Kebbi State Government for the year ended 31st December, 2018 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 record and accounts kept in Ministries, Department and Agencies (MDA's) 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 officer's 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, 2018 before the Honorable House of Assembly Kebbi state.

1.0.2 CONSTITUTIONALITY

In accordance with the same section of the constitution, the draft Annual Report and the Related Financial Statement of the Accountant General on the accounts of the Government of Kebbi state and relevant accounting

record for the year ended 31st December,2018 were received on 17th April,2019. 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 June 2018 by the Accountant General.

1.0.3 TABLING OF PREVIOUS AUDIT REPORTS

Auditor General Reports for the financial year ended 31st December, 1999 to 2017 (18 years) have been separately submitted to the state Honorable House of Assembly. Most of the reports have been discussed and finalized between the public accounts committee and the affected accounting officers.

1.0.4 ACCOUNTING PERIOD

The financial statements are for period from 1st January to 31st December, 2018 and corresponding period of 2017

1.0.5 REPORTING CURRENCY

The Financial Statements are prepared in Nigerian Naira.

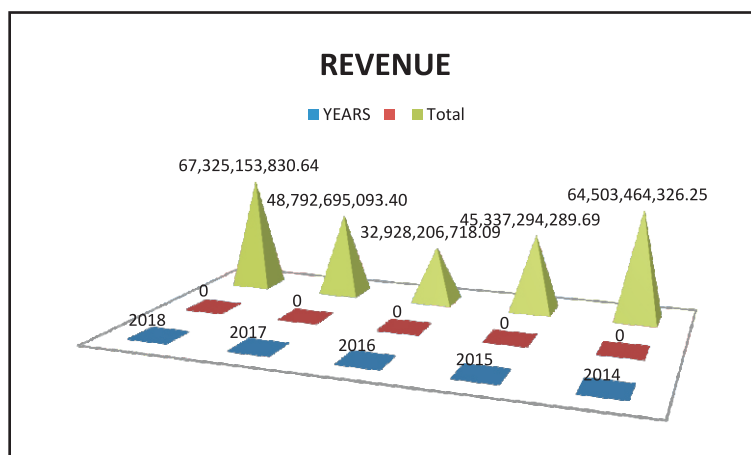
1.0.6 FINANCIAL HIGHLIGHTS

1.0.7 FIVE YEAR FINANCAIL SUMMARY

1.0.8 REVENUE AND EXPENDITURE

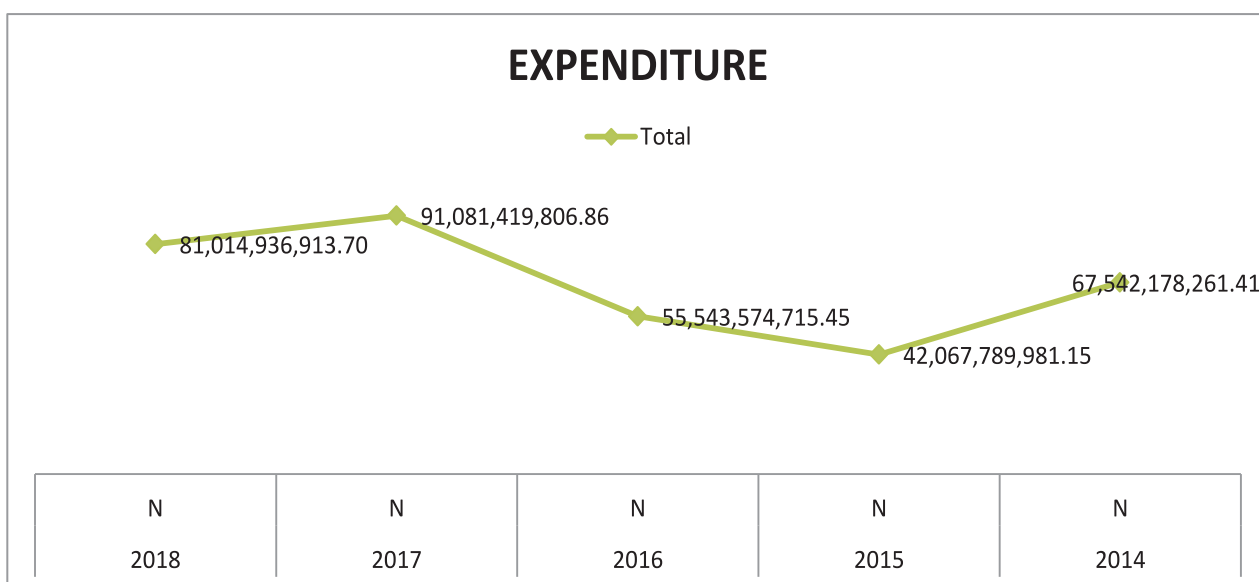
1.0.9 REVENUE

YEARS	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
Statutory Allocation	44,849,071,065.06	29,940,205,132.11	21,525,225,499.32	29,720,531,782.26	42,554,064,450.80
Internally Generated Revenue	4,881,960,805.63	4,425,486,314.59	3,132,343,261.98	3,592,406,108.30	3,834,143,641.95
Value Added Tax (TAX)	11,346,315,627.20	9,923,524,920.40	8,270,637,956.79	7,972,089,994.96	8,351,241,584.99
Local Government Contribution 25%	6,247,806,332.75	4,503,478,726.30	NIL	3,951,083,640.62	8,575,876,763.46
Excess Crude Oil	NIL	NIL	NIL	101,182,763.55	1,188,137,885.05
Total	67,325,153,830.64	48,792,695,093.40	32,928,206,718.09	45,337,294,289.69	64,503,464,326.25



1.1.0 EXPENDITURE

YEARS	2018	2017	2016	2015	2014
	N	N	N	N	N
Personnel Cost (MDAS)	7,551,976,843.82	7,142,234,572.89	6,679,558,747.79	7,190,676,505.74	7,925,947,340.19
Grand and Subvention (Board and Parastatals)	9,279,596,760.97	8,427,219,275.74	8,495,249,153.34	10,595,793,990.15	9,075,954,546.25
Consolidated Revenue Fund Charges (Public and Political Office Holders)	5,911,520,517.81	7,083,897,025.99	3,459,602,157.41	8,785,537,804.31	6,391,128,880.93
Total Personnel Cost	22,743,094,122.60	22,653,350,874.62	18,634,410,058.54	26,572,008,300.20	23,393,030,767.37
Overhead Cost	11,940,544,710.93	8,754,910,125.15	5,059,458,371.62	4,791,015,644.78	4,490,408,528.97
Capital Expenditure	46,331,298,080.26.00	59,673,158,806.30	31,849,706,285.29	10,704,766,036.17	39,658,738,965.07
Total	81,014,936,913.70	91,081,419,806.86	55,543,574,715.45	42,067,789,981.15	67,542,178,261.41



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 increase with about (40%) or ₦14,908,865,932.90 when compared with the figure of 2017. Internally Generated Revenue was increasing between 2014, but drop down again in 2015 and 2016, the collection was high also in 2017 with about

~~₦1,293,143,052.61~~, the collection was high in 2018 with about ~~₦456,474,491.00~~ this shows an increase of (10%) of Internally generated revenue the reason for the increase was due to the operation TSA and payment of Fertilizer and remittance made by the State University of Science Aliero and the conduct of Tax Audit. In 2015 and 2016 most of the revenue is from payee;

1. In the previous years most of the contract was awarded to individual 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. Where by VAT withholding tax and stamp duty goes to the Federal Government.

2. Payee deduction has also drop due to the amended personal income Tax act 2011 No.20 payee collection 20% of the earned income plus consolidated relief allowance subject to a minimum of 1 percent of gross income whichever is higher plus its percent of the gross income and the balance shall be taxable in accordance with the income table in the sixth schedule to this act. But Value Added Tax (VAT) and Local Government contribution kept on increasing with about 10% annually between 2012 to 2013 Local Government contribution has a Nil balance in 2016 but decrease in 2014 to 2015 with ~~₦1,780,154,665.50~~. While excess crude oil keep on decreasing annually also with a Nil balance in 2016 and 2017. Though the increase in revenue in the oil sector has been more remarkable than increase in the internal sources. This could be attributed to the improved earnings from the International Oil Market.

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 31st December, 2018 total revenue received and credited to the consolidated Revenue fund are tabulated here under .Viz:-

PREVIOUS YEAR ACTUAL 2017	DETAIL	NOTE	ORIGINAL YEAR BUDGETED 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
			N	N	N
29,940,205,132.11	Statutory Allocation	1	35,995,834,878.00	44,849,071,065.06	(8,853,236,187.06)
3,081,224,269.65	Taxes (Direct & Indirect)	2	4,953,297,332.00	3,632,453,270.18	1,320,844,061.82
330,599,573.66	Fines		337,826,312.40	466,494,885.98	(128,668,573.58)
220,399,715.77	Fees	2	225,217,541.60	310,996,590.65	(85,779,049.05)
522,438,413.65	Licences	2	38,860,000.00	131,292,557.57	(92,432,557.57)
20,499,682.67	Rent on Gov't Property	2	309,150,000.00	61,340,113.99	247,809,886.01
75,568,827.65	Interest and Dividend	2	94,558,814.00	28,748,216.91	65,810,597.09
69,804,131.94	Earning		318,316,000.00	26,767,983.92	291,548,016.08
104,706,197.92	Sales	2	477,474,000.00	62,458,629.14	415,015,370.86
	Re-Imbursement	2	245,000,000.00	6,303,000.00	238,697,000.00
245,501.68	Miscellaneous	2	300,000.00	155,105,557.29	(154,805,557.29)
23,073,148,037.00	Paris Club	7		20,366,588,466.54	(20,366,588,466.54)
57,438,839,483.70	TOTAL		42,995,834,878.00	70,097,620,337.23	(27,101,785,459.23)
	LESS: EXPENDITURE				
	PERSONNEL COST				
7,142,234,572.89	Ministries	8	8,724,436,887.00	7,551,976,843.82	1,172,460,043.18
8,427,219,275.74	Board and Parastatals	10A	9,469,665,537.00	9,279,596,760.97	190,068,776.03
7,083,897,025.99	CRF Charges	11	7,647,168,954.00	5,911,520,517.81	1,735,648,436.19
22,653,350,874.62	TOTAL PERSONNEL COST		25,841,271,378.00	22,743,094,122.60	3,098,177,255.40
	OVERHEAD COST				
7,193,412,494.02	Ministries	9	7,874,171,315.00	6,464,036,184.39	1,410,135,130.61
1,508,169,385.89	Board and Parastatals	10B	3,540,264,204.00	1,499,974,304.63	2,040,289,899.37
53,328,245.24	CRF Charges	11	5,740,127,981.00	3,976,534,221.91	1,763,593,759.09
8,754,910,125.15	TOTAL OVERHEAD COST		17,154,563,500.00	11,940,544,710.93	5,214,018,789.07
31,408,260,999.77	TOTAL PAYMENT		42,995,834,878.00	34,683,638,833.53	10,428,037,578.14
38,689,359,337.46	Operating Balance			35,413,981,503.70	
	Appropriation/Transfer				
20,823,054,251.09	Transfer to CDF	ST4		31,765,670,490.38	(20,823,054,251.09)
584,832,940.81	External Loan Repayment	15	1,084,832,940.00	461,645,217.32	623,187,722.68
3,186,665,796.00	Internal Loan Repayment	16	4,241,440,041.00	3,186,665,796.00	1,054,774,245.00

□ 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 31st 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 Thirty five Billion, Nine Hundred and Ninety Five Million, Eight Hundred and Thirty Four Thousand, Eight Hundred and Seventy Eight Naira only (**₦35,995,834,878.00**) Whereas the actual receipt by the state stood at Forty Four Billion, Eight Hundred and Forty Nine Million, and Seventy One Thousand, and Sixty Five Naira, Six Kobo only (**₦44,849,071,065.06**) representing 125% in the revenue profile of the Accountant General Statement were verified and confirmed to have been receipted within the period under review with an increase of Eight Billion, Eight Hundred and Fifty three Million, Two Hundred and Thirty Six Thousand, One Hundred and Eighty Seven Naira, Six Kobo only (**₦8,853,236,187.06**) representing 25%. Details of revenue collection are tabulated here under. viz.

S/N	MONTH	STATUTORY ALLOCATION 2018	ORIGINAL BUDGET 2018	VARIANCE
		N	N	N
1	JANUARY	3,656,333,660.48	2,999,652,906.50	656,680,753.98
2	FEBRUARY	3,521,973,277.78	2,999,652,906.50	522,320,371.28
3	MARCH	3,638,010,387.79	2,999,652,906.50	638,357,481.29
4	APRIL	3,140,996,383.71	2,999,652,906.50	141,343,477.21
5	MAY	3,902,579,794.80	2,999,652,906.50	902,926,888.30
6	JUNE	3,796,026,726.96	2,999,652,906.50	796,373,820.46
7	JULY	3,796,026,726.96	2,999,652,906.50	796,373,820.46
8	AUGUST	3,810,917,870.37	2,999,652,906.50	811,264,963.87
9	SEPTEMBER	3,882,451,592.51	2,999,652,906.50	882,798,686.01
10	OCTOBER	3,719,506,826.52	2,999,652,906.50	719,853,920.02
11	NOVEMBER	4,016,723,640.06	2,999,652,906.50	1,017,070,733.56
12	DECEMBER	3,967,524,177.12	2,999,652,906.50	967,871,270.62
	TOTAL	44,849,071,065.06	35,995,834,878.00	8,853,236,187.06

1.1.5 VALUE ADDED TAX (VAT)

The sum of Ten Billion, Two Hundred and Twenty Six Million, Six Hundred and Fifty Nine Thousand, Eight Hundred and Sixty Four Naira only (**₦10,226,659,864.00**) was realized from the Federation Account being share of the state allocation from value added Tax (VAT). This amount represent 97% of the projected receipt of Eleven Billion, Three Hundred and Forty Six Million, Three Hundred and Fifteen Thousand, Six Hundred and Twenty Seven Naira Twelve Kobo only (**₦11,346,315,627.12**) for the year under review as reflected in the Accountant General report this shows an increase of One Billion , One Hundred and Nineteen Million, Six Hundred and Fifty Five Thousand, Seven Hundred and Sixty Three Naira , Twelve Kobo only (**₦1,119,655,763.12**) representing **11%** Details of value added Tax receipts for the year 2018 are tabulated here under Viz :-

S/NO	MOUTH	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	JANUARY	852,221,655.37	847,292,441.82	(4,929,213.55)
2	FEBRUARY	852,221,655.33	973,456,229.22	121,234,573.89
3	MARCH	852,221,655.33	937,780,438.42	85,558,783.09
4	APRIL	852,221,655.33	874,796,994.28	22,575,338.95
5	MAY	852,221,655.33	883,145,425.32	30,923,769.99
6	JUNE	852,221,655.33	967,860,517.25	115,638,861.92
7	JULY	852,221,655.33	967,860,517.25	115,638,861.92
8	AUGUST	852,221,655.33	826,317,440.46	(25,904,214.87)
9	SEPTEMBER	852,221,655.33	1,192,111,160.67	339,889,505.34
10	OCTOBER	852,221,655.33	844,605,867.06	(7,615,788.27)
11	NOVEMBER	852,221,655.33	1,088,358,854.66	236,137,199.33
12	DECEMBER	852,221,655.33	942,729,740.71	90,508,085.38
	TOTAL	10,226,659,864.00	11,346,315,627.12	(1,119,655,763.12)

1.1.6 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT TO LOCAL GOVT COUNCILS.

The sum of Thirty Four Billion, One Hundred and Thirty Four Million, Eight Hundred and Forty Four Thousand, Two Hundred and Seventy Six Naira, Ninety Nine Kobo only (**₦34,134,844,276.99**) 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	EXCHANGE GAIN DIFFERENCE
	N	N	N
JANUARY	2,700,729,776.09	581,299,920.83	79,010,945.79
FEBRUARY	2,677,592,761.14	668,097,781.51	
MARCH	2,765,810,388.39	638,769,319.66	

APRIL	2,387,953,716.98	596,215,984.01	
MAY	2,966,950,224.82	605,094,611.96	
JUNE	2,885,942,874.50	660,442,065.94	
JULY	3,003,131,667.31	593,435,604.50	
AUGUST	2,897,263,919.46	564,138,115.90	159,828,289.10
SEPTEMBER	2,951,647,687.16	812,872,637.50	806,572.48
OCTOBER	2,827,768,346.95	573,424,408.49	1,367,975.39
NOVEMBER	3,053,728,490.79	743,595,552.43	3,990,770.38
DECEMBER	3,016,324,423.40	645,685,171.36	5,371,871.78
TOTAL	34,134,844,276.99	7,683,071,174.09	205,376,424.92

Statutory allocation in respect of local government councils were directly remitted into local Government joint account and also payment made to staff of local Govt. and LGEA gratuity and pension arrears amounting to Two Billion, Two Hundred and Six Million, Seven Hundred and Thirty Eight Thousand, and Six Naira, Thirty Eight Kobo only (**₦2,206,738,006.38**).

1.1.7 KEBBI STATE MINISTRY OF HEALTH IN COLLABORATION WITH SAVING ONE MILLION LIVES PROGRAMME AND STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY

KEBBI STATE PRIMARY HEALTH CARE BUDGET EXECUTION REPORT 2018					
SN	Cost Areas and Source	Source	Budget/Income ₦	Actual ₦	Performance %
1	Personnel	LGA	4,169,321,537.92	3,812,711,409.00	91
		State	4,255,000,000.00	2,624,496,218.07	61
		Federal	0.00	0.00	0
		Partners	0.00	0.00	0
Subtotal			8,424,321,537.92	6,437,207,627.07	76
2	Goods and Services	LGA	535,820,336.00	535,820,336.00	100
		State	1,170,000,000.00	242,925,087.64	21
		Federal (SOML)	330,010,000.00	211,696,100.00	64
		Partners	400,000,000.00	389,000,000.00	97
Subtotal			2,435,830,336.00	1,379,441,523.64	56
3	Capital Costs	LGA	1,645,389,766.00	535,820,336.00	32
		State	350,000,000.00	35,000,000.00	10
		Federal (SOML)	100,000,000.00	90,000,000.00	90
		Partners (UNICEF)	700,000,000.00	700,000,000.00	100
Subtotal			2,795,389,766.00	1,360,820,336.00	49
Grand Total			13,655,541,639.92	9,177,469,486.00	67

1.1.8 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	CURRENT YEAR ACTUAL 2018	PREVIOUS YEAR ACTUAL 2017
ADD RECEIPT		N	N
Statutory Allocation From FAAC	1	44,849,071,065.06	29,940,205,132.11
Internally Generated Revenue	2	4,881,960,805.63	4,425,486,314.59
Value Added Tax (VAT)	3	11,346,315,627.12	9,923,524,920.40

Miscellaneous (Excess Petrol Profit Tax)	4		1,454,337,924.63
Local Gov't Contribution(25% For Developmental Project)	5	6,247,806,332.75	5,077,700,959.31
Exchange Gain	6	1,145,276,081.25	2,411,024,508.47
Paris Club	7	20,366,588,466.54	23,073,148,037.00
TOTAL RECEIPT		88,837,018,378.35	76,305,427,796.51
LESS PAYMENT			
Personnel Cost	ST3	22,743,094,122.60	22,653,350,874.62
Overhead Cost	ST3	11,940,544,710.93	8,754,910,125.15
TOTAL PAYMENT		34,683,638,833.53	31,408,260,999.77
NET CASH FLOW FROM OPERATING ACTIVITIES		54,153,379,544.82	44,897,166,796.74
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase/Construction of Assets		(46,331,298,080.26)	(59,673,158,806.30)
Dividend Received from Companies	13	51,566,088.58	25,636,105.13
NET CASH FLOW FROM INVESTMENT ACTIVITIES		(46,279,731,991.68)	(59,647,522,701.17)
CASH FLOW FROM FINANCING ACTIVITIES			
Internal Loans (Budget support Facility)	14		8,255,000,000.00
Loan Repayment (External Loan)	15	(461,645,217.32)	(584,832,940.81)
Loan Repayment (Internal Loan)	16	(3,186,665,796.00)	(3,170,873,289.72)
Net Cash Flow From Financing Activities		(3,648,311,013.32)	4,499,293,769.47
Net Cash Flow From All Activities		4,225,336,539.82	(10,251,062,134.96)
Cash & its Equivalent 1-01-2018		20,384,878,257.33	30,635,940,392.29
Cash & its Equivalent 31-12-2018	17	24,610,214,797.15	20,384,878,257.33

□ PERFORMANCE EVALUATION OF 2018 REVENUE BUDGET

S/N	DETAIL	2018 BUDGET	ACTUAL	PERFORMANCE %
1	Internal Revenue	7,000,000,000.00	4,881,960,805.63	70%
2	Statutory Allocation	35,995,834,878.00	44,849,071,065.06	125%
3	Value Added Tax (VAT)	10,226,659,864.00	11,346,315,627.12	111%
	RECURRENT REVENUE	53,222,494,742.00	61,077,347,497.81	115%
4	Capital Receipt	54,803,361,131.00	7,393,082,414.00	13%
Total		108,025,855,873.00	68,470,429,911.81	63%

The actual recurrent revenue in the year 2018 was Sixty One Billion, and Seventy Seven Million, Three Hundred and Forty seven Thousand, Four Hundred and Ninety Seven Naira, Eighty One Kobo only (₦61,077,347,497.81) while capital receipts was Seven Billion, Three Hundred and Ninety three Million, and Eighty Two Thousand, Four Hundred and Fourteen Naira, only (₦7,393,082,414.00). The total receipt for the year stood at Sixty Eight Billion, Four Hundred and Seventy Million, Four Hundred and Twenty Nine Thousand, Nine Hundred and Eleven Naira Eighty one Kobo only (₦68,470,429,911.81).

The Percentage Performance of recurrent and capital receipt came to 115% and **21%** respectively when compared with the budgeted figure, the overall performance was 63%.

□ **PERFORMANCE EVALUATION OF 2018 EXPENDITURE BUDGET**

S/N	DETAIL	2018 BUDGET	ACTUAL	PERFORMANCE %
1	Personnel Cost	18,194,102,424.00	16,831,573,604.70	94%
2	Consolidated Revenue Fund Charges	7,647,168,954.00	5,911,520,517.81	77%
TOTAL Personnel Cost		25,841,271,378.00	22,743,094,122.60	87%
3	Over Head Cost	11,414,435,519.00	7,964,010,489.00	70%
4	Over Head Cost CRF	5,740,127,981.00	3,976,534,221.91	69%
RECURRENT EXPENDITURE		42,995,834,878.00	34,683,638,833.53	80%
5	Capital Expenditure	108,225,729,499.00	46,331,298,080.26	42%
Total		151,221,564,377.00	81,014,936,913.70	53%

Average performance of the actually executed recurrent expenditure against the Budgeted amount during the year under review stood at Thirty Four Billion, Six Hundred and Eighty Three Million, Six Hundred and Thirty Eight Thousand, Eight Hundred and Thirty Three Naira Fifty Kobo only (**₦34,683,638,833.50**) representing 80% of the recurrent expenditure in the Year 2018. 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

1.1.9 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 .

1.2.0 OVERVIEW OF 2018 APPROPRIATION ACCOUNT

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31st December, 2018, 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, revenue receipt original copies removed.

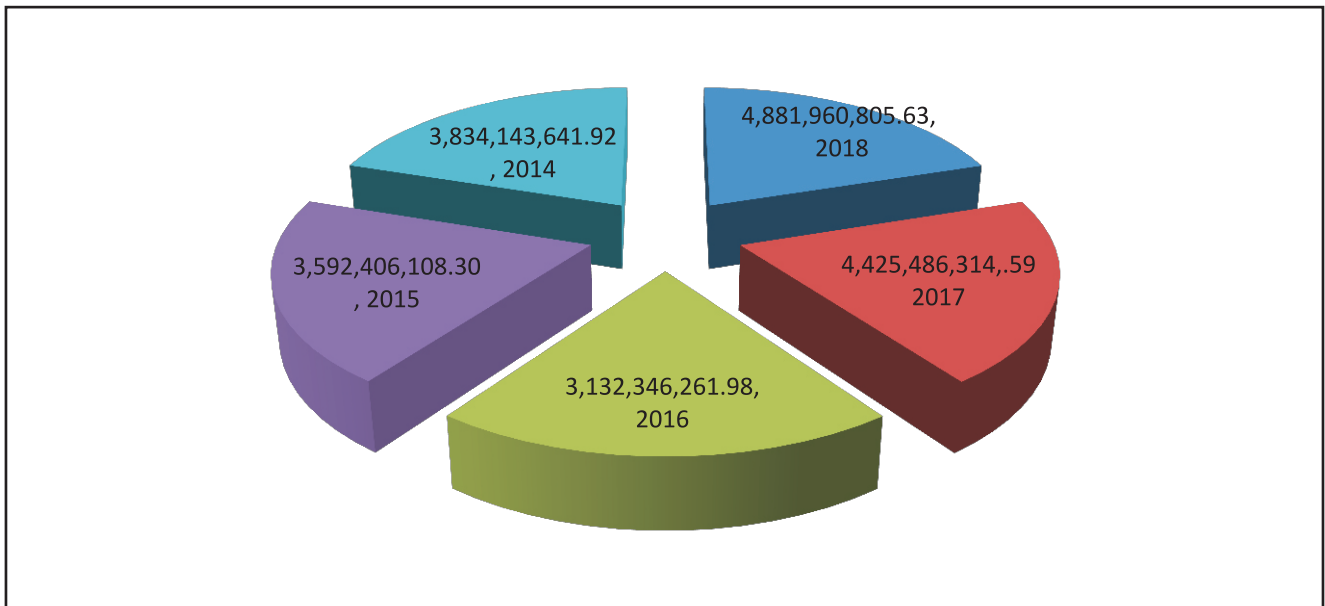
Diversion of revenue receipts, un-accounted revenue, missing revenue receipts, wrong payment of items not supplied, none retirement of imprest etc during the year 2018 was not fully addressed as highlighted.

1.2.1 INTERNALLY GENERATED REVENUE PROJECTION

Government was un-able to achieve its revenue target of ₦7,000,000,000 projection for the year under review only the sum of ₦4,881,960,805.63 was realized, which is about 70% of the projection. Thus showing a deficit of ₦2,118,039,194.00 when compared with the preceding year figure. This in terms of value represents the sum of ₦456,474,491.00 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.

		PREVIOUS YEAR	ORIGINAL	CURRENT YEAR	VARIANCE
HEAD	Revenue Description	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	
		N	N	N	N
12010000	Taxes	3,081,224,269.65	4,953,297,332.00	3,632,453,270.18	(1,872,073,062.35)
12020500	Fine	330,599,573.66	337,826,312.40	466,494,885.98	(7,226,738.74)
12020400	Fees	220,399,715.77	225,217,541.60	310,996,590.65	(4,817,825.83)
12020000	Licences	522,438,413.65	38,860,000.00	131,292,557.57	483,578,413.65
12020700	Earning	69,804,131.94	318,316,000.00	26,767,983.92	(248,511,868.06)

12020600	Sales	104,706,197.92	477,474,000.00	62,458,629.14	(372,767,802.08)
12020800	Rent on Gov't Property	20,499,682.67	309,150,000.00	61,340,113.99	(288,650,317.33)
12021200/12021000	Interest Received & Dividends	75,568,827.65	94,558,814.00	28,748,216.91	(18,989,986.35)
12021300	Re-Imbursement		245,000,000.00	6,303,000.00	(238,697,000.00)
14070000	Miscellaneous	245,501.68	300,000.00	155,105,557.29	(54,498.32)
	Total	4,431,789,314.59	7,000,000,000.00	4,881,960,805.63	(2,568,210,685.41)



1.2.2 INTERNAL CONTROL SYSTEM

The internal control is the whole system of control, financial or 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.

1.2.3 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.

1.2.4 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.

1.2.5 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.

1.2.6 PREVIOUS AUDIT REPORT

With 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.

1.2.7 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.

1.2.8 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.

1.2.9 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..

1.3.0 CERTIFICATION OF TERMINAL BENEFITS [PENSION AND GRATUITY

During the year under review a total of 696 Files of Retirees /Death and contract officers from various Ministries/Department and Agencies were

received from Kebbi State Pension Bureau and Parastatal for my verification in line with the provision of pension Act No 102 of 1979. As at the close of the financial year a total of eight hundred and fifteen (815) files had been certified and return for payment bearing in mind that, one hundred and nineteen [119] cases were brought forward from the previous year. Total financial implication amounted to Two Billion, Five Hundred and Ninety one Million, Eight Hundred and Six thousand, Four Hundred and Seventy one Naira, Forty four Kobo only (**₦2,591,806,471.44**) as detailed below:-

CATEGORIES OF CASES	NO.	GRATUITY	PENSION	TOTAL
Normal cases of retirement and death	815	9	9	815
Total	815	9	9	₦2,591,806,471.44

Below is the breakdown of monthly computed and confirmed benefit to be paid to the retirees by the Office of the State Auditor General Viz.

MONTH	AMOUNT ₦
JANUARY	227,524,405.59
FEBRUARY	249,934,073.06
MARCH	226,674,268.82
APRIL	261,829,765.59
MAY	154,331,320.61
JUNE	131,720,074.70
JULY	149,142,161.17
AUGUST	252,683,800.27
SEPTEMBER	197,673,683.14
OCTOBER	229,142,961.37
NOVEMBER	277,723,441.83
DECEMBER	233,426,515.29
TOTAL	2,591,806,471.44

1.3.1 OUT- STANDING PENSION AND GRATUITY

According to Accountant General Report and Account statement of assets and liabilities as at 31st December 2018 shows that outstanding pension/gratuity amounted to Two Billion, Two Hundred and Twenty four Million Seven Hundred and Sixty eight Thousand Seven Hundred and Thirteen Naira Ninety two Kobo only (**₦2,224,768,713.92**). This amount is less when compared with that of the year 2017 which was (**₦5,036,380,916.51**)

1.3.2 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 Sixty Million, One Hundred and Eighty nine Thousand, Four Hundred and Seventy one Naira, Ninety nine Kobo (**₦60,189,471.99**) 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.

1.3.3 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 evidence. This led to unnecessary delay in processing of terminal benefits and there by caused the untold and unwarranted hardship of which retirees under go. They can be saved from all these inherent hardship if record keepers would leave up to their responsibilities. Accounting officers and chief Executive of MDAs are requested to ensure that record of personnel in their Agencies are kept and maintained so as to make them available as soon as they are required.

1.3.4 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 2018. No loss of stores anywhere in the service was brought to my notice during the year.

1.3.5 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.

1.3.6 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.

1.3.7 ESTIMATED INTERNALLY GENERATED REVENUE

The sum of Seven Billion, Naira (**₦7,000,000,000.00**) only was estimated to be generated as Internally Generated Revenue (IGR) for the period under review out of which the sum of Four Billion, Eight Hundred and Eighty one Million, Nine Hundred and Sixty Thousand, Eight Hundred and Five Naira Sixty three Kobo (**₦4,881,960,805.63**) was realized (**Note3**) this represent 70% 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:-

1.3.8 REVENUE COLLECTION FOR THE YEAR 2018

S/N	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	Board of Internal Revenue	3,584,386,423.70	4,560,700,000.00	4,025,916,386.50	534,783,613.50
2	Judiciary	9,760,578.36	16,210,000.00	9,127,565.00	7,082,435.00
3	Ministry of Agriculture	48,645,925.00	1,067,268,012.00	123,728,384.57	943,539,627.43
4	Ministry of Works	8,749,503.31	40,000.00	580,794.57	(540,794.57)
5	Ministry of Health	644,000.00	1,010,000.00	791,090.00	218,910.00
6	Ministry of Finance	227,364,984.98	88,778,814.00	169,060.61	88,609,753.39
7	Ministry of Justice	3,684,508.15	100,000,000.00	599,777.47	99,400,222.53
8	Ministry of Education	2,568,176.78	3,400,000.00	2,653,000.00	747,000.00
9	Ministry of Land & Housing	53,476,661.00	63,320,504.00	56,700,711.77	6,619,792.23
10	Ministry of Information	-			-
11	Ministry of Youth & Sports	-			-
12	Ministry of Environment	953,000.00	10,889,320.00	468,500.00	10,420,820.00
13	Ministry of Commerce	5,110,493.00	6,000,000.00	2,552,700.00	3,447,300.00
14	Cabinet Office	-			-
15	Water Board	136,428,743.19	287,350,000.00	197,945,674.47	89,404,325.53
16	KARDA	1,045,170.00			-
17	KASCOM			151,361,164.00	
18	Kebbi Radio	6,238,344.00	7,000,000.00	4,733,747.59	2,266,252.41
19	Kebbi Television	723,000.00	1,600,000.00	204,000.00	1,396,000.00
20	Housing Corporation	1,991,915.00	5,300,000.00	1,926,000.00	3,374,000.00
21	B/Kebbi Central Market	2,829,400.00	1,900,000.00	2,456,190.00	(556,190.00)
22	State University Aliero	154,051,220.00	50,000,000.00	2,105,000.00	47,895,000.00
23	Civil Service Commission				-
24	School of Health Tech Jega	10,031,800.00	6,500,000.00	23,271,330.00	(16,771,330.00)
25	College of Education Argungu	13,281,000.00	4,000,000.00	106,640,850.00	(102,640,850.00)
26	College of Basic Studies Yauri	1,919,280.00	1,920,000.00	26,658,670.00	(24,738,670.00)
27	College of Agriculture Zuru	2,053,194.50	3,600,000.00	10,167,330.00	(6,567,330.00)
28	Forestry 11 project	900,200.00	140,000.00	347,800.00	(207,800.00)
29	Control Post Consultant		10,000,000.00		10,000,000.00
30	Board of Survey	45,458,500.67	50,000.00	1,893,000.00	(1,843,000.00)
31	Hotel & Tourism Board	2,111,300.00	15,000,000.00	7,175,381.70	7,824,618.30
32	Argungu Fishing Festival	-			-

33	Kebbi Hotel Abuja	40,000,000.00	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	7,506,505.00	1,150,000.00	31,746,300.00	(30,596,300.00)
36	Scholarship Board	300,000.00		1,500,000.00	(1,500,000.00)
37	Government Printing Press	-			-
38	Abduiiahi Fodio Islamic Center	-	10,000,000.00	14,110,000.00	(4,110,000.00)
39	KUDA	3,802,400.00	6,350,000.00	7,554,244.07	(1,204,244.07)
40	Quarry Golongo	-			-
41	Tenders Board	265,586.75	8,500,000.00	231,700.00	8,268,300.00
42	Sir Yahaya Hospital	39,438,770.20	25,000,000.00	15,425,675.00	9,574,325.00
43	Polytechnic D/Gari	2,324,000.00	1,100,000.00	3,041,260.00	(1,941,260.00)
44	General Hospital Suru	215,550.00		103,869.00	(103,869.00)
45	R. E. B	-			-
46	Sir Ahmadu Bello Int. Airport	1,648,600.00	26,880,000.00	36,026,369.00	(9,146,369.00)
47	Argungu General Hospital	299,270.00		384,634.00	(384,634.00)
48	Yauri General Hospital	29,740.00		971,283.00	(971,283.00)
49	Kamba General Hospital	242,710.00		343,270.00	(343,270.00)
50	Wara General Hospital	52,040.00		194,220.00	(194,220.00)
51	Kangiwa General Hospital	163,850.00		294,362.58	(294,362.58)
52	Bunza General Hospital	1,360,371.00		1,903,900.00	(1,903,900.00)
53	Augie General Hospital	95,550.00		81,756.73	(81,756.73)
54	Mahuta General Hospital	103,300.00		125,000.00	(125,000.00)
55	KESEPA	50,000.00		60,000.00	(60,000.00)
56	Ministry of Water Resources	468,600.00		1,863,600.00	(1,863,600.00)
57	Ministry of Animal Health & Husb.	-	550,000.00	33,000.00	517,000.00
58	Kebbi Investment Company	-		5,500.00	(5,500.00)
59	Ministry of Higher Education	89,000.00			-
60	General Hospital Senchi	158,750.00		69,000.00	(69,000.00)
61	General Hospital Bagudo	111,500.00		278,600.00	(278,600.00)
62	General Hospital Gwandu	628,210.00		675,350.00	(675,350.00)
63	General Hospital Illo	122,600.00		133,900.00	(133,900.00)
64	General Hospital Jega	288,430.00		293,154.00	(293,154.00)
65	General Hospital Kaoje	110,010.00		78,025.00	(78,025.00)
66	General Hospital Maiyama	30,510.00		148,650.00	(148,650.00)
67	General Hospital Ribah	43,420.00		200,531.00	(200,531.00)
68	General Hospital Shanga	174,160.00		250,450.00	(250,450.00)
69	General Hospital Bena	68,100.00		140,300.00	(140,300.00)
70	General Hospital Wasagu	139,240.00		124,285.00	(124,285.00)
71	General Hospital Zauro	28,640.00		316,510.00	(316,510.00)
72	General Hospital Kambaza	49,150.00		187,750.00	-
73	General Hospital Zuru	449,640.00		778,900.00	(778,900.00)
74	Hafsat Eye Clinic	200,790.00		1,203,720.00	(1,203,720.00)
75	General Hospital Aliero			269,528.00	(269,528.00)
76	General Hospital Dirin Daji			250,101.00	(250,101.00)
77	General Hospital Koko			191,000.00	
78	General Hospital Dakin Gari			177,000.00	
	GRAND TOTAL	4,425,486,314.59	6,411,536,650.00	4,881,960,805.63	1,529,575,844.37

^{3/4} Comment

Housing and car loans deduction amounting to ₦296,455,468.58 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.

1.3.9 RECURRENT REVENUE

During the year ended 31/12/2018 it was observed from the Accountant Generals Report that the sum of Sixty one Billion, and Seventy seven Million, Three Hundred and Forty seven Thousand, Four Hundred and Ninety Seven Naira, Eighty one Kobo (₦61,077,347,497.81) was realized as

total accrued revenue into the Consolidated Revenue Fund (CRF) as follows:-

□ Internally Generated Revenue	N 4,881,960,805.63
□ Statutory Allocation	N 44,849,071,065.06
□ State Share of VAT	N 11,346,315,627.12
□ TOTAL RECURRENT REVENUE	<u><u>N61,077,347,497.81</u></u>

THE DETAILS OF RECURRENT REVENUE ARE AS SHOWN BELOW VIZ:

CODES	DESCRIPTION	APPROVAL ESTIMATE COLLECTION	ACTUAL COLLECTION	ACHIEVEMENT %
12010000	Taxes	4,953,297,332.00	3,632,453,270.18	73%
12020500	Fine	337,826,312.40	466,494,885.98	138%
12020400	Fees	225,217,541.60	310,996,590.65	138%
12020000	Licences	38,860,000.00	131,292,557.57	337%
12020700	Earning	318,316,000.00	26,767,983.92	8%
12020600	Sales	477,474,000.00	62,458,629.14	13%
12020800	Rent on Gov't Property	309,150,000.00	61,340,113.99	19%
12021200/ 12021000	Interest Received & Dividends	94,558,814.00	28,748,216.91	30%
12021300	Re-Imbursement	245,000,000.00	6,303,000.00	2%
14070000	Miscellaneous	300,000.00	155,105,557.29	
	Refund	0	0	
	Statutory Allocation	35,995,834,878.00	44,849,071,065.06	125%
	VAT	10,226,659,864.00	11,346,315,627.12	111%
	TOTAL	53,222,494,742.00	61,077,347,497.81	114%

The Internal Revenue Service's is enjoined to intensify effort in revenue generation especially on Codes 12010000 Taxes, 12020700 Earnings, 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.

1.4.0 RE-CURRENT REVENUE SHORTFALL

A comparison of estimated revenue and actual performance from the Accountant General account and reports is Two Billion, One Hundred and Sixty four Million, Seven Hundred and Nine Thousand, Five Hundred and Sixty one Naira, (~~N~~2,164,709,561.00) only.

CODES	DESCRIPTION	APPROVAL ESTIMATE COLLECTION	ACTUAL COLLECTION	SHORTFALL	ACHIEVEMENT %
12010000	Taxes	4,953,297,332.00	3,632,453,270.18	1,320,844,061.82	73%
12020700	Earning	318,316,000.00	26,767,983.92	291,548,016.08	8%

12020800	Rent on Gov't Property	309,150,000.00	61,340,113.99	247,809,886.01	19%
12021200/ 12021000	Interest Recieved & Dividends	94,558,814.00	28,748,216.91	65,810,597.09	30%
12021300	Re-Imbursement	245,000,000.00	6,303,000.00	238,697,000.00	2%
TOTAL		5,920,322,146.00	3,755,612,585.00	2,164,709,561.00	63%

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

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.

1.4.2 SURE TRUST FUND ;

1.4.3 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 be in charge of the recovery of those items. **Note 23** is the list of the effected 21 Local Government Area.

1.4.4 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.

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

Similarly 240 No's of tricycle Keke–Napep open body were allocated to 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.

1.4.6 MOTOR VEHICLE LOAN

1.4.7 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.

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1.4.8 DETAILS OF RECURRENT REVENUE FOR THE YEAR ENDED 31 DECEMBER 2018

Revenue	Current Year	Current Year	Current Year	Short Fall	Surplus	% Over
Description	Actual 2017	Estimate 2018	Actual 2018			Estimate
Taxes	3,081,224,269.65	4,953,297,332.00	3,632,453,270.18	1,320,844,061.82		
Fine	330,599,573.66	337,826,312.40	466,494,885.98		466,494,885.98	
Fees	220,399,715.77	225,217,541.60	310,996,590.65		310,996,590.65	
Licences	522,438,413.65	38,860,000.00	131,292,557.57	0.00	92,432,557.57	
Earning	69,804,131.94	318,316,000.00	26,767,983.92			
Sales	104,706,197.92	477,474,000.00	62,458,629.14	0.00		
Rent on Gov't Property	20,499,682.67	1,694,200,000.00	20,499,682.67	1,714,699,682.67		
Int. Received Dividend	75,568,827.65	94,558,814.00	28,748,216.91	123,307,030.91		
TOTAL A	<u>4,425,240,812.91</u>	<u>14,123,783,988.00</u>	<u>4,425,240,812.91</u>			
Re-Imbursement		245,000,000.00	6,303,000.00			
Miscellaneous	245,501.68	300,000.00	155,105,557.29			
Refund	0	0	0.00			
TOTAL B	<u>245,501.68</u>	<u>245,300,000.00</u>	<u>161,408,557.00</u>			

Total A	4,425,240,812.91	6,754,700,000.00	4,720,552,248.34	2,034,147,751.66	
Total B	245,501.68	300,000.00	161,408,557.00	161,108,557.00	
Total Internal Revenue	<u>4,425,486,314.59</u>	<u>7,000,000,000.00</u>	<u>4,881,960,805.63</u>		
Statutory Allocation	29,940,205,132.11	35,995,834,878.00	44,849,071,065.06		8,853,236,187.06
Argumentation					
SUB TOTAL	29,940,205,132.11	35,995,834,878.00	44,849,071,065.06		
GRAN TOTAL	<u>34,365,691,446.60</u>	<u>42,995,834,878.00</u>	<u>49,731,031,871.00</u>		

1.4.9 DETAILS OF RECURRENT REVENUE

Analysis from the table above shows that, out of the estimated internally Generated Revenue figure of Seven Billion, Naira (**₦7,000,000,000.00**) only the sum of Four Billion, Eight Hundred and Eighty one Million, Nine Hundred and Sixty Thousand, Eight Hundred and Five Naira, Sixty three Kobo (**₦4,881,960,805.63**) representing 70% of the total estimated sum was realized. This is against 31% 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

CODES	DESCRIPTION	APPROVAL ESTIMATE COLLECTION	ACTUAL COLLECTION	SHORTFALL
12010000	Taxes	4,953,297,332.00	3,632,453,270.18	1,320,844,061.82
12020700	Earning	318,316,000.00	26,767,983.92	291,548,016.08
12020800	Rent on Gov't Property	309,150,000.00	61,340,113.99	247,809,886.01
12021200/ 12021000	Interest Recieved & Dividends	94,558,814.00	28,748,216.91	65,810,597.09
12021300	Re-Imbursement	245,000,000.00	6,303,000.00	238,697,000.00

Government is advice to have a critical look at the above stated revenue Codes particularly 12010000 Taxes, 12020700 Earning, 1202, 12020800 Rent on Govt. Property, 12021200/12021000 Interest and Dividend and 12021300 Re-imburement with a view to making some improvement in the following fiscal year.

1.5.0 STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)

The closing balance of Twenty four Billion, Five Hundred and Sixty three Million, One Hundred and Seventeen Thousand, Eight Hundred Naira, Thirty Kobo (**₦24,563,117,800.39**) only was arrived at as follows Viz:-

	2018		2017	
	₦ : K	₦ : K	₦ : K	₦ : K
Opening Balance		20,389,347,349.15		32,117,863,591.55
Add: Capital Receipt				
Value added Tax	11,346,315,627.12		9,923,524,920.40	
Transfer from CRF	31,765,670,490.38		20,823,054,251.09	
Internal Loans				
External Loans				
Grants (SUBEB)				
Miscellaneous			1,454,337,924.63	
Excess Crude oil				
Local Govt. Contribution	6,247,806,332.75		5,077,7000,959.31	
NNPC Refund				
Sure P				
Ecological				
Exchange Difference	1,145,276,081.25		2,411,024,508.47	
Budget Support Facility			8,255,000,000.00	
Total		<u>50,502,068,531.50</u>		<u>47,944,642,564.00</u>
Total Capital Receipt		<u>70,894,415,880.65</u>		<u>80,062,506,155.45</u>
Less: Capital Expenditure				
Economic sector	24,623,002,594.02		27,752,939,531.21	
Social Sector	9,940,312,287.00		15,426,093,999.91	
Environment Sector	3,865,993,309.01		6,428,255,862.91	
Administration Sector	9,901,989,890.23		10,065,874,412.27	
Law and Justice				
Total Capital Expenditure		<u>46,331,298,080.26</u>		<u>59,673,158,806.30</u>
Closing Balance		<u>24,563,117,800.39</u>		<u>20,389,347,349.15</u>

1.5.1 ESTIMATE FOR RECCURENT AND CAPITAL EXPENDITURE

The sum of One Hundred and Fifty one Billion, Two Hundred and Twenty one Million, Five Hundred and Sixty four Thousand, Three Hundred Seventy Seven Naira (**₦151,221,564,377.00**) only was observed to have been estimated during the period under review in the following classification.

1.5.2 RECURRENT EXPINDITURE

			₦ : K
I.	Personal Over Head and Subvention	-	29,608,537,943.00
ii.	Consolidated Revenue Fund Changes	-	13,387,296,935.00
	SUB TOTAL	=	42,995,834,878.00
	Economic Sector	-	42,906,079,127.00
	Social Development Sector	-	28,380,211,394.00
	Regional Sector	-	10,436,199,581.00
	Administrative Sector	-	25,912,979,667.00
	SUB TOTAL	=	108,225,729,499.00
	GRAND TOTAL	=	151,221,564,377.00

1.5.3 ACTUAL EXPENDITURE

The actual expenditure incurred during the period under review was observed to stand at Eighty one Billion, and Fourteen Million, Nine Hundred and Thirty Six Thousand, Nine Hundred and Thirteen Naira Seventy Nine Kobo, (**₦81,014,936,913.79**) only, out of which the sum of Thirty four Billion, Six Hundred and Eighty three Million, Six Hundred and Thirty eight Thousand, Eight Hundred and Thirty three Naira, Fifty three Kobo (**₦34,683,638,833.53**) only was expended on the recurrent expenditure while the remaining Forty Six Billion, Three Hundred and Thirty one Million, Two Hundred and Ninety eight Thousand, and Eighty Naira Twenty Six (**₦46,331,298,080.26**) was incurred in the capital expenditure as per the following breakdown.

1.5.4 RECURRENT EXPENDITURE

i.	personal overhead and subvention	-	24,795,584,093.00
ii.	consolidated revenue fund changes	-	9,888,054,740.53
	SUB TOTAL	=	34,683,638,833.53

1.5.5 CAPITAL EXPENDITURE

Economic Sector	-	22,623,002,594.02
Social Development Sector	-	9,940,312,287.00
Regional Sector	-	3,865,993,309.01
Administrative Sector	-	9,901,989,890.23
SUB TOTAL	=	46,331,298,080.26
GRAND TOTAL	=	81,014,936,913.79

1.5.6 CAPITAL RECEIPTS

From The Accountant General report and account capital receipts amounted 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**) that is **46%** of the approved estimated receipts. This appeared to be an increase when compared with Forty seven Billion, Nine Hundred and Forty four Million, Six Hundred and Forty two Thousand, Five Hundred and Sixty three Naira, Ninety Kobo (**₦47,944,642,563.90**) only that is 95% in the previous year, as could be seen below Viz:-

DESCRIPTION	ESTIMATED RECEIPTS	ACTUAL RECEIPTS	%
	₦	₦	
Transfer from C.R.F	18,089,216,867.00	31,765,670,490.38	175%
Internal Loan	28,624,708,001.00	0	100%
External Loan	3,394,000,000.00	0	100%
Miscellaneous	25,106,491,637.00	0	100%
25% local Govt. Contribution	0	6,247,806,332.75	100%
Value Added Tax	10,226,659,864.00	11,346,315,627.12	111%
Budget Support Facility	0	0	0
Exchange Difference	0	1,145,276,081.25	100%
Grant	22,784,653,130.00	0	100%
TOTAL	108,225,729,499.00	50,505,068,531.50	46%

1.5.7 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 six Billion, Three Hundred and Thirty one Million, Two Hundred and Ninety eight Thousand, and Eighty Naira Twenty six Kobo (**₦46,331,298,080.26**) only that is 42%

1.5.8 ESTIMATED EXPENDITURE OF THE ENTIRE CAPITAL BUDGET AS TABULATED BELOW:

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
021500100100	Ministry of Agriculture including Irrigation	7,222,928,313.00	12,798,643,291.00	5,630,838,787.99	7,167,804,503.01
021600100100	Ministry of Animal Health Husbandry and Fisheries	750,887,474.00	1,491,433,445.00	56,365,690.00	1,435,067,755.00
053500100100	Ministry of Environment (Forestry)	40,885,000.00	951,702,391.00	26,670,000.00	925,032,391.00
022200100100	Ministry of Commerce & Industries (Manufacturing)	123,248,224.00	3,415,000,000.00	45,347,752.00	3,369,652,248.00
023100300100	Rural Electrification Board (Power Supply)	1,124,877,001.00	1,555,000,000.00	1,506,930,224.67	48,069,775.33
023400100100	Ministry of Works & Transport	18,490,108,519.21	22,694,300,000.00	15,356,850,139.36	7,337,449,860.64
051700100100	Ministry of Education	6,642,597,662.91	11,786,822,983.00	5,807,345,359.33	5,979,477,623.67
051900100100	Ministry of Higher Education	2,229,704,163.00	5,047,000,000.00	2,003,635,179.09	3,043,364,820.91
051702100100	State University Aliero		520,000,000.00	27,432,244.00	492,567,756.00
051700300100	State Universal Basic Education (UBE) Board	3,529,445,359.00	3,600,000,000.00	33,488,310.40	3,566,511,689.60
052100100100	Ministry of Health	2,326,947,408.00	4,021,000,000.00	1,599,196,973.88	2,421,803,026.12
052100300100	Primary Health Care Development Agency		965,388,411.00	113,338,281.10	852,050,129.90
011103300100	State Agency for Control of Aids		50,000,000.00		50,000,000.00
012300100100	Ministry of Information	541,987,235.00	1,730,000,000.00	154,133,074.20	1,575,866,925.80
051300100100	Ministry of Youth and Social Development	155,412,172.00	660,000,000.00	201,742,865.00	458,257,135.00
025200100100	Ministry of Water Resources and Rural Development	3,188,636,617.91	6,342,500,000.00	2,306,140,135.82	4,036,359,864.18
025300100100	Ministry of Land & Housing	3,239,619,245.00	4,040,899,581.00	1,559,853,173.19	2,481,046,407.81
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)	7,890,616,674.27	14,453,920,643.00	7,092,909,649.62	7,361,010,993.38
012500100100	General Administration	136,941,000.00	637,000,000.00	67,237,231.80	569,762,768.20
012400700100	Fire Service	9,255,000.00	378,000,000.00		378,000,000.00
022000100100	Ministry of Finance	1,456,987,848.00	5,662,000,000.00	1,074,196,259.19	4,587,803,740.81
022000300100	Ministry of Budget & Economic Planning	415,623,000.00	3,086,500,000.00	8,500,000.00	3,078,000,000.00
032600100100	Ministry of Justice	10,500,000.00	7,600,000.00	109,578,500.00	(101,978,500.00)
032605100100	High Courts	39,503,572.00	327,000,000.00	104,667,743.50	222,332,256.50
032605300100	Sharia Courts	18,536,818.00	490,000,000.00	74,752,000.00	415,248,000.00
051400100100	Ministry of Women Affairs & Social Development	87,910,500.00	548,959,024.00	720,259,882.28	(171,300,858.28)
011200300100	Kebbi State House of Assembly		510,000,000.00	798,332,548.84	(288,332,548.84)
011200400100	Kebbi State House of Assembly Service Commission		32,000,000.00	2,557,500.00	29,442,500.00
011103000100	CONTINGENCY FUND		590,259,730.00		590,259,730.00
	GRAND TOTAL	54,543,226,869.11	108,445,729,499.00	46,482,299,505.26	61,963,429,993.74

1.5.9 CAPITAL RECEIPT SHORTFALL

The sum of Thirty two Billion, and Eighteen Million, Seven Hundred and Eight Thousand, and One Naira, Only (**₦32,018,708,001.00**) 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 100% of the approved estimated receipt from the affected sub head shown below

HEAD	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALL ₦
	External Loan	3,394,000,000.00		3,394,000,000.00
	Internal Loan	28,624,708,001.00		28,624,708,001.00
Total		32,018,708,001.00		32,018,708,001.00

1.6.0 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.

1.6.1 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

1.6.2 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 one Billion, and Seventy seven Million, Three Hundred and Forty seven Thousand, Four Hundred and Ninety Seven naira, Eighty One Kobo (~~₦~~**61,077,347,497.81**) was realized as total recurrent revenue for the financial year ending 31st December, 2018. This was observed to be an Increase when compared with that of 2017.

1.6.3 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**.

1.6.4 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES

The sum of Thirteen Billion, Three Hundred and Eighty seven Million, Two Hundred and Ninety six Thousand, Nine Hundred and Thirty five Naira (~~₦~~**13,387,296,935.00**) 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, 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**) was expended in the reviewed year as against Ten Billion, Eight Hundred and Ninety two Million, Nine Hundred and Thirty one Thousand, Five Hundred and One Naira Seventy six Kobo only (~~₦~~**10,892,931,501.76**) in the previous year, the development of which resulted to a decrease of One Billion, and Four Million, Eight Hundred and Seventy six Thousand, Seven Hundred and Sixty two Naira, only (~~₦~~**1,004,876,762.00**) detail of the charges are tabulated here under Viz:

1.6.5 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR ENDED 31ST DECEMBER 2018

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR Actual 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
		N	N	N	N
	JUDICIARY:-				
032605100100	High Court	-	26,000,000.00	10,727,385.12	15,272,614.88
032605300100	Sharia Court of Appeal	-	26,000,000.00	5,259,844.56	20,740,155.44
031801100100	Judicial Service Commission	17,267,211.00	18,581,124.00	21,332,957.30	(2,751,833.30)
014000100100	Office of the Auditor General	5,259,844.56	5,553,017.00	5,259,844.56	293,172.44
014700100100	Civil Service Commission	28,442,864.00	28,720,121.00	27,336,306.72	1,383,814.28
032600200100	Law Reform Commission	17,517,686.04	17,718,245.00	-	17,718,245.00
022000700100	Pension & Gratuities	6,152,869,267.89	6,600,000,002.00	4,727,472,090.19	1,872,527,911.81
011103700100	Local Government Service Commission	14,132,945.80	28,720,121.00	22,023,339.60	6,696,781.40
014000100200	Local Government Audit	5,259,844.56	5,552,956.00	5,259,844.56	293,111.44
022000700100	Payment of Allowance to Board Members	6,000,000.00	6,000,000.00		6,000,000.00
011200400100	House of Assembly Service Commission	31,442,864.00	39,596,014.00	27,336,306.72	12,259,707.28
014800100100	Kebbi State Independent Electoral Commission (INEC)	44,783,424.00	47,872,572.00	27,336,306.60	20,536,265.40
011102100900	State Contributory Pension Commission	-	28,720,021.00	27,336,306.60	1,383,714.40
014800100100	Fiscal Responsibility Commission	-	39,596,012.00		39,596,012.00
011102100900	SUNDRY CONTRIBUTIONS	-			-
025000100100	Provision for payment of salaries & Allowances of the Governor & Political Office holders				-
022000700100		88,010,653.68	120,000,000.00	211,532,971.56	(91,532,971.56)
022000700100	Provision of Adjustment of Salaries & Allowances	-	215,600,000.00		215,600,000.00
022000700100	House of Assembly Members Allowance	66,486,789.72	240,000,000.00	182,584,713.00	57,415,287.00
022000700100	Leave Grant	606,423,630.74	102,938,749.00	610,722,300.72	(507,783,551.72)
022000700100	Constituency Support		50,000,000.00		50,000,000.00
	TOTAL CRF CHARGES (PERSONNEL COST)	7,083,897,025.99	7,647,168,954.00	5,911,520,517.81	1,735,648,436.19
022000700100	Loan Repayment & Interest(External Loan)	584,832,940.81	1,084,832,940.00	461,645,217.32	623,187,722.68
022000700100	Staff Housing Loan Senior/Junior		118,855,000.00		118,855,000.00
022000700100	Motor Vehicle Refurbishing Advance			113,000,000.00	(113,000,000.00)
022000700100	Other Internal Loan Repayment	3,170,873,289.72	4,241,440,041.00	3,186,665,796.00	1,054,774,245.00
	SUNDRY CONTRIBUTIONS				-
022000700100	10% Locally Generated Revenue Payment to L.G		200,000,000.00	128,411,423.75	71,588,576.25
022000700100	5% Contribution to Council of Chief	2,149,560.00	10,000,000.00	2,149,560.00	7,850,440.00
022000700100	State Gov't Contribution S S W F	51,178,685.24	85,000,000.00	84,662,224.84	337,775.16
	TOTAL CRF CHARGES (OVERHEAD COST)	3,809,034,475.77	5,740,127,981.00	3,976,534,221.91	1,763,593,759.09
	GRAND TOTAL	10,892,931,501.76	13,387,296,935.00	9,888,054,739.72	3,499,242,195.28

1.6.6 Government Statement of Operating Asset and liabilities for the period ended 31st December 2018

	NOTES	CURRENT YEAR ACTUAL 2018	PREVIOUS YEAR ACTUAL 2017
ASSETS		N	N
LIQUID ASSETS			
Cash & Bank Balance	ST1	24,610,214,797.15	20,384,878,257.33
Downpayment to Contractors			
Special Imprest	18	5,174,312,981.49	3,537,094,869.55
SUB TOTAL		29,784,527,778.64	23,921,973,126.88
INVESTMENTS			
State Investment	19	1,639,456,974.26	1,648,522,831.41
Staff Loans & Advances	20	413,198,982.72	511,642,204.72
Liability Over Asset		111,586,865,342.00	42,156,317,906.25
SUB TOTAL		113,639,521,298.98	44,316,482,942.38
TOTAL ASSET		143,424,049,077.62	68,238,456,069.26
Public Fund			
Capital Development fund	ST4	24,563,117,800.39	20,389,347,349.15
LIABILITIES			
Contractual Obligation		26,262,396,072.51	4,076,853,845.32
Outstanding Pension/Gratuty		2,224,768,713.92	5,036,380,916.51
Outstanding Salaries/other staff claim			8,043,158.45
External Loan	21	22,931,533,303.91	20,010,853,594.83
Internal Loan	22	67,442,233,186.56	18,716,977,205.00
		143,424,049,077.29	68,238,456,069.26

1.6.7 NONE RETIREMENT OF SPECIAL IMPREST ₦5,174,312,981.49

Examination of statement of Asset and liabilities as submitted by the Accountant General revealed that, the sum of Five Billion, One Hundred and Seventy four Million, Three Hundred and Twelve Thousand, Nine Hundred and Eighty one Naira, Forty Nine Kobo (**₦5,174,312,981.49**) only was granted as special imprest to various ministries and organizations, contrary to the provision of financial regulation **No:1111** which states that "All Standing Imprest must be retired on or before 31st December of the financial year in which they are issued, and Special Imprest must be retired

within the period allowed or immediately the reason for which they were granted cease to exist whichever is the earlier. Yet the imprests granted to MDAs listed attached as Notes 10A and Note 10B remained unretired until this compilation.

1.6.8 CASH AND BANK BALANCES

During the year under review Kebbi State Government maintain 25 different bank accounts with a credit balances of Twenty four Billion, Six Hundred and Ten Million, Two Hundred and Fourteen Thousand, Seven Hundred and Ninety seven Naira, Fifteen Kobo (~~₦~~24,610,214,797.15) Only as per statement **No: 2** of the Accountant General report. There was no cash in hand as at 31st December 2018. Financial instruction **No: 1401** requires annual Board of Survey to be held after close of business on the last working day of each financial year. Before the opening of a business on the 1st day of new year (financial year 2018). 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.

1.6.9 INVESTMENT IN COMPANIES MINISTRY OF FINANCE INCORPORATED STATEMENT OF ASSET AND LIABILITIES

Government statement of operating assets and liabilities for the period ended 31st December 2018 showed a total of 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 as investment in companies existing holding for the reviewed year as against One Billion, Six Hundred and Forty eight Million, Five Hundred and Twenty two Thousand, Eight Hundred and Thirty one Naira Forty one Kobo (~~₦~~1,648,522,831.41) only in the previous year. This shows a decrease of Nine Million, and Sixty Five Thousand, Eight Hundred and Fifty Seven Naira Fifteen kobo only (~~₦~~9,065,857.15). Though they received a dividend of Fifty one Million, Five Hundred and Sixty Six Thousand, and Eighty Eight Naira, Fifty eight Kobo only (~~₦~~51,566,088.58), 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.

1.7.0 LIABILITIES OVER ASSET

The sum of One Hundred and Eleven Billion, Five Hundred and Eighty Six Million, Eight Hundred and Sixty Five Thousand, Three Hundred and Forty Two Naira only (**₦111,586,865,342.00**) 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.

1.7.1 MINISTRY OF FINANCE INCORPORATED DEPT

1.7.2 BALANCES OF OUTSTANDING CAR LOAN FOR POLITICAL AND PUBLIC OFFICE HOLDERS 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 31st December, 2018 was One Hundred and Twenty Eight Million, Three Hundred and Seven Three Thousand, Three Hundred Naira only (**₦128,373,300.00**) out of which the sum of One Hundred Twelve Million, One Hundred and Sixty Seven Thousand, Eight Hundred and Ninety Five Naira only (**₦112,167,895.00**) was so far recovered leaving the balance of Sixteen Million, Two Hundred and Five Thousand, Seven Hundred and Five Naira only (**₦16,205,705.00**) as outstanding against beneficiaries, but however Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

1.7.3 BALANCES OF OUTSTANDING KB HOUSING SCHEME

2ND ADAMU ALIERO QUARTERS AS AT 31/12/2018

During the period of this report the outstanding balances of Housing Scheme Adamu Aliero Quarters as at 31st December, 2018 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 Fifty one Million, Eight Hundred and Seventy Two Thousand, Nine Hundred and Twenty Two Naira only (**₦151,872,922.00**) was so far recovered leaving the balance of Two Hundred and Twenty Two Million, One Hundred and Forty Eight Thousand, Five Hundred and Twenty Naira only (**₦222,148,520.00**) as outstanding against the beneficiaries, however Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

1.7.4 BALANCES OF OUTSTANDING HOUSING LOAN CASH GRANTED AS AT 31/12/2018

During the period of this report the outstanding balances of Housing Loan Cash Granted as at 31st December, 2018 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 Eleven Million, Three Hundred and Thirty seven Thousand, One Hundred and Fifty One Naira Fifty Eight Kobo (**₦11,337,151.58**) only was so far recovered leaving the balance of Four Million, Three Hundred and Twenty Two Thousand, Two Hundred and Fifty Seven Naira Thirty Kobo only (**₦4,322,257.30**) as outstanding against beneficiaries, however the Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

1.7.5 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 31st December, 2018 was One Hundred and Ninety one Million, Six Hundred Thousand, Naira only (**₦191,600,000.00**) out of which the sum of Twenty One Million, and Seventy Seven Thousand, Five Hundred Naira only (**₦21,077,500.00**) was so far recovered leaving the balance of One Hundred and Seventy Million, Five Hundred and Twenty Two Thousand, Five Hundred Naira only (**₦170,522,500.00**) as outstanding against the beneficiaries, however the Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

2.0.0 APROPRIATION AUDIT

2.0.1 BOARDS AND PARASTATALS 2018 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:-

2.0.2 PARASTATALS AUDIT PROGRESS SUMMARY

YEAR	PARASTATALS	ACCOUNTS AUDITED AND FINALIZED	OUTSTANDING AUDIT AT THE END OF EACH YEAR	%
2014	45	35	10	22%
2015	45	35	10	22%
2016	45	35	10	22%
2017	46	36	10	21%
2018	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, Birnin Kebbi, Kebbi State	Mai Alheri & Co. Chartered Accountant
6	Kebbi state Housing Corporation	Yerima & CO Chartered Accountant
7	Kebbi State College of Preliminary Studies Yelwa Yauri	E.G & Co. Chartered Accountant
8	Kebbi State Social Security	Zainab Binta & Co Chartered Accountants
9	Kebbi state College of Agric zuru	Zainab Binta & Co Chartered Accountants
10	Kebbi State Afforestation Programme Forestry II Project,	Umepa Adejo & Co. Certified National Accountants
11	Kebbi State Universal Basic Education, Birnin Kebbi, Kebbi State.	AD Zagga & Co. Chartered Accountant.
12	Kebbi State Urban Development Authority, Birnin Kebbi, 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	Abdulrauf Jimoh &Co. Chartered Accountant
15	Board of Internal Revenue, Birnin Kebbi, Kebbi State.	Mayowa Onanibisi & Co. Chartered Accountants
16	Kebbi State Secondary School Management Board, Birnin Kebbi,	Mayowa Onanibisi & Co. Chartered Accountant
17	Kebbi State Investment Company Limited.	Ahmed Idris &Co Certified National Accountant
18	Community Based Agric and Rural Development Project IFAD	(No- informati on
19	Kebbi State Fadama II Project	(Not Aud ited).
20	Kebbi State Community Based Poverty Reduction Project.	(Not Aud ited).
21	Project Financial Management Unit.	(Not Aud ited).
22	Kebbi State Rural Access & Mobility Project.	(Not Aud ited).
23	Kebbi State Home Saving & Loan Scheme.	(No Information).
24	Kebbi State Scholarship Board, Birnin Kebbi,	(Audited)
25	Kebbi State Sport Council	(Note Audited)
26	State Arabic and Islamic Education Board, Birnin Kebbi, Kebbi State.	(Audited)
27	Islamic Preaching Board, Birnin Kebbi, Kebbi State.	(Audited)
28	Kebbi State Environmental Protection & Agency Project.	(Audited).
29	Kebbi State Low Reform Commission.	(Audited)
30	Rural Water Sanitation Project Birnin Kebbi.	On progress
31	Agency for Adult Non-Formal Education.	(Audited).
32	Kebbi State School of Health Technology, Jega.	(Audited).
33	Sir Yahaya Memorial Hospital, Kebbi State.	(Audited).
34	Kebbi State School of Nursing and Midwifery.	(Audited)
35	Kebbi State Farmers Loan Schemes.	(Audited)
36	Hotel Management and Tourism Board Birnin Kebbi.	(Audited)
37	History Bureau Kebbi State.	(Not Audited)
38	Kebbi State Agric & Rural Development Authority (KARDA)	(Not Audited)
39	Pilgrim Welfare Agency	(Audited)
40	Directorate for Roads and Rural Infrastructure	(Not Audited)
41	State Health Project (PSGRDP)	(Not Audited)
42	Kebbi State Agriculture supply company (KASCOM)	(Not Audited)
43	Kebbi Polytechnic Dakin Gari	(Audited)
44	Sir Ahmadu Int. Airport	Not Audited
45	Contributory Pension	Not Audited
46	Kebbi State SDG	Muhammed Gabi &Co Chartere d Accountants

2.0.3 MINISTRY OF EDUCATION

2.0.4 SAVINGS MADE TO THE GOVERNMENT AS A RESULT OF EXAMINATION OF FEEDING PAYMENT BILLS AMOUNTING TO N337,796,931.00

Audit examination of student feeding payment bills during the period under review revealed that the sum of Three Hundred and Thirty Seven Million, Seven Hundred and Ninety Six Thousand, Nine Hundred and Thirty One Naira only (N337,796,931.00) 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	419,478,955.00	370,074,354.00	49,404,601.00
2	MARCH / APRIL	557,651,142.00	458,607,324.00	99,043,818.00
3	MAY /JUNE	400,922,975.00	344,903,879.00	56,019,096.00
4	JULY/ AUGUST	302,003,430.00	277,364,677.00	24,638,753.00
5	SEPTEMBER/OCTOBER	419,569,189.00	370,650,813.00	48,918,376.00
6	NOVEMBER/DECEMBER	418,094,370.00	358,322,083.00	59,772,287.00
	TOTAL	2,517,720,061.00	2,179,923,130.00	337,796,931.00

2.0.5 MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS / JOINT ACCOUNT

2.0.6 PAYMENT MADE WITHOUT PROPER DOCUMENTATION

2.0.7 PAYMENT WITHOUT PAYMENT VOUCHER

Examination of Bank Statement revealed that, the sum of N490,308,775.63 was observed being withdrawn from the Bank without raising any payment voucher contrary to the provision of Financial regulation No 601 and 603 (Violation of payment procedure). This shows a very weak system of internal control. The principal officers were questioned but failed to give satisfactory explanation regarding the payment, the details of the withdrawal are listed here under Viz-

PAYMENT MADE WITHOUT PAYMENT VOUCHER FROM JANUARY TO DECEMBER,2017			
SN	DATE	PAYEE	AMOUNT
1	20/1/17	ALHASSAN GARBA DUGU	9,000,000.00
2	20/1/17	ALHASSAN GARBA DUGU	2,000,000.00
3	20/1/17	ALHASSAN GARBA DUGU	9,000,000.00
4	9/3/2017	BAGUDO LG COUNCIL	955,208.00
5	26/4/17	KEBBI STATE JOINT ACCT	21,500,000.00
6	26/4/2017	KEBBI STATE JOINT ACCT	25,000,000.00
7	27/4/17	KEBBI STATE JOINT ACCT	5,000,000.00
8	5/5/2017	KEBBI STATE JOINT ACCT	14,000,000.00
9	16/5/17	ALKALI HUSSAINI FOU.D.	5,000,000.00
10	25/5/17	KEBBI STATE JOINT ACCT	11,000,000.00
11	25/5/17	KEBBI STATE JOINT ACCT	10,000,000.00
12	26/5/17	CHAIRMAN ALGON	50,000,000.00
13	2/6/2017	KEBBI STATE JOINT ACCT	35,000,000.00
14	2/6/2017	KEBBI STATE JOINT ACCT	38,500,000.00
15	2/6/2017	KEBBI STATE JOINT ACCT	5,000,000.00
16	7/6/2017	ALIERO LG	2,815,000.00
17	29/8/17	KEBBI STATE JOINT ACCT	20,800,000.00
18	25/8/17	KEBBI STATE JOINT ACCT	34,500,000.00
19	25/8/17	KEBBI STATE JOINT ACCT	9,074,285.70
20	28/8/2017	YAURI LG	2,000,000.00
21	31/8/17	KEBBI STATE JOINT ACCT	9,164,282.02
22	31/8/17	KEBBI STATE JOINT ACCT	14,000,000.00
23	31/8/17	KEBBI STATE JOINT ACCT	22,000,000.00
24	18/12/17	KEBBI STATE JOINT ACCT	32,142,857.10
25	18/12/17	KEBBI STATE JOINT ACCT	35,357,142.81
26	28/12/17	KEBBI STATE JOINT ACCT	44,000,000.00
27	28/12/17	FAKAI LG	4,000,000.00
28	28/12/17	DANKO WASGU LG	4,000,000.00
29	28/12/17	DANKO WASGU LG	15,500,000.00
	TOTAL		490,308,775.63

Similarly, it was further observed that, the sum of ~~N~~352,920,000.00 was also paid without Governor's Approval as per PV. No KBLG/JAC/17 of 27/12/2017 which was said to be the payment of stakeholder's meeting, but the P.V was naked not attached with any supporting document as could be seen attached, this shows that the payment made does not appear to be a legitimate charge against public Funds.

See details below:-

PAYMENT MADE WITHOUT GOVERNORS APPROVAL FROM JANUARY TO DECEMBER, 2017			
SN	DATE	PAYEE	AMOUNT
1	4/1/2017	CHAIRMAN ALGON	10,500,000.00
2	13/1/17	B/KEBBI LG COUNCIL	9,365,000.00
3	16/1/17	B/KEBBI LG COUNCIL	3,000,000.00
4	12/4/2017	PERM, SEC. MINISTRY OF HEALTH	3,555,000.00
5	18/12/17	KEBBI STATE JOINT ACCT	124,000,000.00
6	28/12/17	KEBBI STATE JOINT ACCT	32,000,000.00
7	28/12/17	KEBBI STATE JOINT ACCT	170,500,000.00
TOTAL			352,920,000.00

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

2.0.8 MINISTRY OF LAND AND HOUSING

2.0.9 PAYMENT MADE FOR ITEMS NOT SUPPLIED N72, 314,500.00

During the Audit examination of the above quoted Central account payment Voucher No: -2050 for the month of October 2017. It was observed that a contract for the supply of 70 large metal Garbage Bins to (KUDA) Kebbi Urban Development Authority was awarded to Interdogo BioHaus Ltd at the total cost of N144, 629,000.00 and was paid 50% down payment since 9th October, 2017 as per departmental P.V. No MOLH/Qtr/OC/103/2017 amounting N 72,314,500.00 was paid to the Contractor Electronically since October 2017, but up till now the Contractor did not supply anything despite the fact that even the duration of the contract has expired since January 2018. This shows that the contractor has violated the term and condition governing the agreement made with the government of Kebbi state.

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

2.1.0 MINISTRY OF AGRICULTURE

2.1.1 PAYMENT FOR INCOMPLETE SUPPLY

During the Audit examination of the above quoted Central account payment Voucher No: 2049 for the month of August 2017. It was observed that a contract was awarded to Kano State Agricultural Supply Company for the supply of 60,000 bags of NPK Fertilizer to Kebbi State Government. At the total cost of N324,000,000.00 however, verification conducted revealed

that, the contract was only 98% completed and the whole sum was observed paid to the contractor on departmental PV No. MOA/HQ/04/2017 leaving 2% representing 1,200 Bags of the supply yet to be delivered, the value of which stood at N6,480,000.00 at N5,400.00 per bag.

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

2.1.2 NON DEDUCTION OF TAX

Examination of payment voucher No: 2063 amounting to N500, 000,000.00 paid to Chemical Company Kaduna dated 05/04/2018. In respect of payment for direct Purchase of Fertilizer for Dry and Wet Seasons and 2018 Dry Season Farming in Kebbi State .

Further scrutiny revealed that 5% Vat and Social Security Fund (SSF) which amounted to N25,000,000.00 and N1,250,000.00 respectively was observed to have not been deducted from the contract amount, the development of which appeared contrary to the Provision of Financial Regulation No.334(1) and VAT Act No. 102.

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

2.1.3 MINISTRY OF ENVIRONMENT

2.1.4 OVER PAYMENT OF SALARY

2.1.5 EXAMINATION OF PERSONAL EMOLUMENT RECORD FOR THE PERIOD OF 1ST JANUARY 2017 TO 31ST DECEMBER 2018

During the period under review examination of personnel records relative to the salary print out portrayed the placement of Bello Yahaya Geza a director Solid Mineral in the Ministry of Environment as been wrongly placed.

Further examination of the officer's personal emolument and file revealed that, the officer was placed on a consolidated Health workers salary structure (CONHESS) instead of HAPPS. This is as detail below :-

DESCRIPTION OF PAYMENT	GRADE LEVEL	No. OF MONTH PAID	AMOUNT PAID (CONHESS) ₦	AMOUNT PAYABLE (HAPPS) ₦	DIFFERENCE ₦
Salary	13/2	24	5,215,710.00	1,554,720.00	3,660,990.00
Responsibility Allowances	13/2	24	1,321,086.00	361,584.00	959,502.00
TOTAL=====					4,620,492.00

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

3.0.0 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 law No.162 (7) and (8)**

30.1 RECURRENT REVENUE SHORT FALLS.

3.0.2 MINISTRY OF FINANCE

Revenue shortfall amounted to Fifty One Million, Four Hundred and Five Thousand, Five Hundred and Fifty Four Naira only (**₦51,405,554.00**) This shortfall was observed under four Economic Codes the amount involve was equivalent to 99% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
10	Repayment of Overpayment	500,000.00		500,000.00
9	Repayment of Furniture Loan	1,000,000.00		1,000,000.00
12	Repayment of Loan and Advances	100,000.00		100,000.00
406/13	Repayment of Car Republishing	50,000,000.00	194,446.00	49,805,554.00
TOTAL		51,600,000.00	194,446.00	51,405,554.00

3.0.3 KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)

Revenue shortfalls amounted to Seven Hundred and Forty nine Thousand One Hundred and Fifty Five Naira Ninety Three Kobo (**₦749,155.93**) and was observed under three Economic Codes. The amount involved in percentage terms constitute up to 71% of the approved estimated revenue collection, this is as detail below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
405/8	Rent on KUDA Shop	450,000.00	227,500.00	222,500.00
10	Ground Rent (KUDA)	500,000.00	73,344.07	426,655.93
11	Sewage Evacuation Service	150,000.00	0.00	150,000.00
TOTAL		1,050,000.00	300,844.07	749,155.93

3.0.4 BOARD OF INTERNAL REVENUE

Revenue shortfall amounting to Nine Hundred and Seventy Seven Million, Seven Hundred and Fifty Six Thousand, Three Hundred and Twenty Naira Sixty Two Kobo only (**₦977,756,320.62**) was observed under Eleven Economic Codes during the year under review. The amount of the shortfall represents 22% of the approved estimated revenue from the affected codes as shown below:

ECONOMIC CODE	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORT FALL
		N	N	N
2	Direct Assessment	2,000,000,000.00	1,080,821,718.49	919,178,281.51
3	Entertainment	1,000,000.00	0.00	1,000,000.00
4	Pay AS You Earn	2,300,000,000.00	2,264,711,345.07	35,288,654.93
6	Tax on Dividend	1,000,000.00	0.00	1,000,000.00
402/14	Motor Vehicle Registration	1,000,000.00	187,950.00	812,050.00
2	Driving Licence &L Permit	4,500,000.00	3,543,018.50	956,981.50
15	Mise. Traffic Regulation	500,000.00	257,000.00	243,000.00
17	Stamp Duty	20,000,000.00	1,343,060.82	18,656,939.18
404/39	Sales of NDL Forms	500,000.00	37,700.00	462,300.00
59	Sales of Vehicle Reg. Book	200,000.00	74,899.00	125,101.00
59	Miscellaneous	300,000.00	266,987.50	33,012.50
TOTAL		4,329,000,000.00	3,351,243,679.38	977,756,320.62

3.0.5 JUDICIARY

Revenue shortfalls to the tune of Seven Million Two Hundred and Seventeen Thousand, Three Hundred Naira only (**₦7,217,300.00**) was observed under Fourteen Economic Codes. The amount involved represent 46% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/1	Court Fees (High Court)	900,000.00	10,900.00	889,100.00
2	Court Fines (High Court)	200,000.00	70,000.00	130,000.00
3	Probate Fees	80,000.00	0	80,000.00
4	Court Fees M/Court	250,000.00	181,800.00	68,200.00
4	Court Fines M/Court	1,500,000.00	1,073,000.00	427,000.00
5	Court Fine Area Court	2,500,000.00	1,780,950.00	719,050.00
6	Court Fees Area Court	8,000,000.00	4712200	3,287,800.00
7	Court Fines Mobile Court	450,000.00	0	450,000.00
9	Court Fines Rent Tribunal	150,000.00	0	150,000.00
10	Appeal Fees High Court	170,000.00	0	170,000.00
12A	Affidavit & Declaration Hight Court	200,000.00	0.00	200,000.00
12B	Affidavit & Declaration Sharia Court	210,000.00	89600	120,400.00
13	Issued of Certificate of Divorce Sharia Court	900,000.00	474,250	425,750.00
13	Issued of Certificate of Divorce Hight Court	100,000.00	0.00	100,000.00
TOTAL		15,610,000.00	8,392,700.00	7,217,300.00

3.0.6 MINISTRY OF AGRICULTURE

Revenue shortfalls to the tune of Nine Hundred and Forty Nine Million, Eight Hundred and Seventeen Thousand Six Hundred and Nine Naira Forty Three kobo only (**₦949,817,609.43**) was observed under Eight Economic Codes. The amount involved constitute up to 89% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
401/8	Produce of Sales Tax	423,248,012.00	3,094,660.00	420,153,352.00
23	Tractor Hiring Service	22,500,000.00	0.00	22,500,000.00
24	Inspection and Granding Fees	1,000,000.00	0.00	1,000,000.00
39	irrigation Fees	15,000,000.00	0.00	15,000,000.00
403/4	produce Buyers License	20,000.00	0.00	20,000.00
40	Sales of Tractor to Local Govt.	600,000,000.00	114,355,742.57	485,644,257.43

42	Water Pump Recovery (KARDA)	5,000,000.00	0.00	5,000,000.00
44A	Farmer Credit Sch.	500,000.00		500,000.00
TOTAL		1,067,268,012.00	117,450,402.57	949,817,609.43

3.0.7 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
402/43	Fire Prevention	40,000.00		40,000.00
TOTAL		40,000.00		40,000.00

3.0.8 MINISTRY OF HEALTH

Revenue shortfalls to the tune of Six Hundred and Three Thousand Naira only (**~~N~~603,000.00**) was observed under Three Economic Codes. The amount involved represent 59% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
403/7	registration of Private Clinics	500,000.00	407,000.00	93,000.00
42	Chemical Lab Analysis Fees	10,000.00	0.00	10,000.00
18	Medical License	500,000.00	0.00	500,000.00
TOTAL		1,010,000.00	407,000.00	603,000.00

3.0.9 MINISTRY OF JUSTICE

Revenue shortfalls to the tune of Ninety Nine Million, Four Hundred Thousand, Two Hundred and Twenty Two Naira Fifty three Kobo only (**~~N~~99,400,222.53**) was observed under one Economic Code. The amount involved represent 99% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/55	Sales of Contract Agreement	100,000,000.00	599,777.47	99,400,222.53
TOTAL		100,000,000.00	599,777.47	99,400,222.53

3.1.0 MINISTRY OF EDUCATION

Revenue shortfalls to the tune of Two Million, and Ten Thousand Naira only (**₦2,010,000.00**) was observed under Two Economic Codes. The amount involved represent 59% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
	Contract	3,000,000.00	1,382,000.00	1,610,000.00
	Primary/Sec.Sch. Reg.Fees	400,000.00	0.00	400,000
	Total	3,400,000.00	1,382,000.00	2,010,000.00

3.1.1 TENDERS BOARD

Revenue shortfalls to the tune of Eight Million, Three Hundred and Seventy thousand Naira only (**₦8,370,000.00**) was observed under one Economic Code. The amount involved represent 98% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
36	Reg. and Renewal of Contracts	8,500,000.00	130,000.00	8,370,000.00
		8,500,000.00	130,000.000	8,370,000.00

3.1.2 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of Seven Million, Four Hundred and Seventy Three Thousand, Three Hundred and Seventy Naira, Fifteen Kobo only (**₦7,473,370.15**) was observed under Five Economic Codes. The amount involved represent 11% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/20	Document Reg. Fee	300,000.00	71,000.00	229,000.00
22	Consent Fees	50,000.00	28,000.00	22,000.00

404/32A	Dev. Charges of Approved Plans	1,650,000.00	483,382.00	1,166,618.00
58B	Sales of Houses (State Wide)	55,000,000.00	54,944,247.85	55,752.15
405/2	Plan Permission	6,000,000.00	0	6,000,000.00
TOTAL		63,000,000.00	55,526,629.85	7,473,370.15

3.1.3 HOUSING CORPORATION

Revenue shortfalls to the tune of Three Million, Three Hundred, and Seventy Four Thousand Naira only (~~₦~~3,374,000.00) was observed under Three Economic Codes. The amount involved represent 63% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
405/14	Sales of Houses (GRA)	2,000,000.00	1,926,000.00	74,000.00
405/4	Rent on Govt. Staff Quarters	300,000.00	0.00	300,000.00
5	Rent Office & Govt. Quarters Owner Occp	3,000,000.00	0.00	3,000,000.00
TOTAL		5,300,000.00	1,926,000.00	3,374,000.00

3.1.4 COLLEGE OF AGRICULTURE ZURU

Revenue shortfalls to the tune of Six Million Naira only (~~₦~~6,000,000.00) 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
404/49C	Sales of Admission Forms	6,000,000.00		6,000,000.00
TOTAL		6,000,000.00		6,000,000.00

3.1.5 CONTROL POST CONSULTANTS

Revenue shortfalls to the tune of One Million Naira only (~~₦~~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
01		Surcharges on Border Posts	10,000,000.00		10,000,000.00
TOTAL:-			10,000,000.00		10,000,000.00

3.1. 6 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of Three Million, Four Hundred and Forty Seven Thousand, Three Hundred Naira only (**₦3,447,300.00**) was observed under Two Economic Codes. The amount involved represent 57% of the approved estimated revenue collection as shown below:-

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
403/8	Reg. of Business Premises	4,000,000.00	1,875,700.00	2,124,300.00
403/8	Reg. of Cooperative Society	2,000,000.00	677,000.00	1,323,000.00
TOTAL		6,000,000.00	2,552,700.00	3,447,300.00

3.1. 7 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of Ten Million, Four Hundred and Thirty six Thousand, Eight Hundred and Twenty Naira only (**₦10,436,820.00**) was observed under Seven Economic Codes. The amount involved represent 97% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
01-Nov	Solid Mineral Exploration tax	8,239,320.00	20,000.00	8,219,320.00
12	Solid Mineral buying & selling center	200,000.00	0.00	200,000.00
19	Mining quarrying /borrowing permit	1,000,000.00	281,500.00	718,500.00
404/6	Sales of Fruits& Vegetable	700,000.00	0.00	700,000.00
13	Sales of Seed From Nurseries	50,000.00	1,000.00	49,000.00
61	Tueguya Farming	500,000.00	0.00	500,000.00
65	Sales of Gas Cooker/Stove	50,000.00	0.00	50,000.00
TOTAL		10,739,320.00	302,500.00	10,436,820.00

3.1.8 WATER BOARD

Revenue shortfalls to the tune of Eighty Nine Million, Four Hundred and Four Thousand, Three Hundred and Twenty Five Naira, Fifty Three Kobo only (**₦89,404,325.53**) was observed under one Economic Code. The amount involved represent 31% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/56	Water Rate	287,350,000.00	197,945,674.47	89,404,325.53
TOTAL		287,350,000.00	197,945,674.47	89,404,325.53

3.1.9 KEBBI RADIO

Revenue shortfall to the tune of Two Million, Two Hundred and Sixty Six Thousand, Two Hundred and Fifty Three Naira only (**₦2,266,253.00**) was observed under one Economic Code. The amount involved represent 32 % of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/46	Radio Advertisement	7,000,000.00	4,733,747.00	2,266,253.00
TOTAL		7,000,000.00	4,733,747.00	2,266,253.00

3.2.0 KEBBI TELEVISION

Revenue shortfall to the tune of One Million, Four Hundred and Thirty One Thousand Naira only (**₦1, 431,000.00**) was observed under one Economic Code. He amount involved represent 89% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/48	Commercial Advertisement	1,600,000.00	169,000.00	1,431,000.00
TOTAL		1,600,000.00	169,000.00	1,431,000.00

3.2.1 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 represent 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
404/18	Sale of Livestock from ranches	50,000.00		50,000.00
19	Sale of Supplementary fees	500,000.00		500,000.00
TOTAL		550,000.00	0.00	550,000.00

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 31st 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 inadequate as mentioned 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 and effectiveness in the discharge of responsibilities, thereby achieving value for money audit.

4.0.3 TRAINING.

This office would very much appreciate programs put in place to meet with the current 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.



Faruk B Rufa'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 31st December 2018. 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 31st December, 2018. The financial statements are hereby certified subject to the observation and comments contained in this report.*



Faruk B Rufa' i(CNA,CFA)

*Ag. Auditor General,
Kebbi State*

Part Two

Part II

1. RESPONSIBILITY FOR FINANCIAL STATEMENT.

2. NOTE'S TO THE !CCOUNTS:

Note's 1 –to- 24

- Note: 1 - Gross Statutory Allocation For The Year Ended 31/12/2018
- Note: 2 – Value Added Tax Receipt 2018
- Note: 3 – Internally Generated Revenue For The Year 2018
- Note:4 – Miscellaneous (Excess PPT) For The Year 2018
- Note: 5 - Detail of Exchange Gain 2018
- Note: 6 – 25% Local Government Contribution 2018
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- Note 8 – Cash and Bank Balance 2018
- Note: 9 - Un-Earned Salary And Allowances 2018
- Note: 10A – List of Un-retire Special Imprest As At December 2018
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- Note 11 Detail of Personal cost 2018
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- Note 15 Detail of External loan Repayment 2018
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RESPONSIBILITY FOR FINANCIAL STATEMENT

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

2. **As the Accountant General**, and the state's Accounting Officer for Receipts and payment 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 Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government.

4. **Responsibility for integrity and objectivity of Financial Statements, Rest entirely with the government,** efforts have been made to ensure that the Financial Statements together with the notes thereon reflect the financial position of Government as at 31st December 2018 and its operation for the year ended on that date.



Mohammad Sani Adamu Kangiwa

Ag. Accountant General,
Kebbi State.

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NOTE 1: Summary of Gross Statutory Allocation for the year 2018

S/N	MONTH	STATUTORY ALLOCATION	ORIGINAL BUDGET	VARIANCE
		2018 N	2018 N	N
1	JANUARY	3,656,333,660.48	2,999,652,906.50	656,680,753.98
2	FEBRUARY	3,521,973,277.78	2,999,652,906.50	522,320,371.28
3	MARCH	3,638,010,387.79	2,999,652,906.50	638,357,481.29
4	APRIL	3,140,996,383.71	2,999,652,906.50	141,343,477.21
5	MAY	3,902,579,794.80	2,999,652,906.50	902,926,888.30
6	JUNE	3,796,026,726.96	2,999,652,906.50	796,373,820.46
7	JULY	3,796,026,726.96	2,999,652,906.50	796,373,820.46
8	AUGUST	3,810,917,870.37	2,999,652,906.50	811,264,963.87
9	SEPTEMBER	3,882,451,592.51	2,999,652,906.50	882,798,686.01
10	OCTOBER	3,719,506,826.52	2,999,652,906.50	719,853,920.02
11	NOVEMBER	4,016,723,640.06	2,999,652,906.50	1,017,070,733.56
12	DECEMBER	3,967,524,177.12	2,999,652,906.50	967,871,270.62
	TOTAL	44,849,071,065.06	35,995,834,878.00	8,853,236,187.06

NOTE: 2

KEBBI STATE VALUE ADDED TAX RECEIPT FOR THE 2018

S/NO	MONTH	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	JANUARY	852,221,655.37	847,292,441.82	(4,929,213.55)
2	FEBRUARY	852,221,655.33	973,456,229.22	121,234,573.89
3	MARCH	852,221,655.33	937,780,438.42	85,558,783.09
4	APRIL	852,221,655.33	874,796,994.28	22,575,338.95
5	MAY	852,221,655.33	883,145,425.32	30,923,769.99
6	JUNE	852,221,655.33	967,860,517.25	115,638,861.92
7	JULY	852,221,655.33	967,860,517.25	115,638,861.92
8	AUGUST	852,221,655.33	826,317,440.46	(25,904,214.87)
9	SEPTEMBER	852,221,655.33	1,192,111,160.67	339,889,505.34
10	OCTOBER	852,221,655.33	844,605,867.06	(7,615,788.27)
11	NOVEMBER	852,221,655.33	1,088,358,854.66	236,137,199.33
12	DECEMBER	852,221,655.33	942,729,740.71	90,508,085.38
	TOTAL	10,226,659,864.00	11,346,315,627.12	1,119,655,763.12

- **NOTE: 3**
- **INTERNALLY GENERATED REVENUE FOR THE YEAR 2018**

MONTHS	TOTAL
JANUARY	302,702,212.58
FEBRUARY	373,534,593.77
MARCH	341,602,656.70
APRIL	292,051,742.15
MAY	387,923,022.45
JUNE	336,437,899.24
JULY	304,778,834.30
AUGUST	336,663,754.83
SEPTEMBER	501,311,358.46
OCTOBER	525,478,417.43
NOVEMBER	670,164,966.08
DECEMBER	509,311,347.64
TOTAL	4,881,960,805.63

□ **NOTE: 4**
MISCELLANEOUS (EXCESSPPT/STABILITY)

S/NO	MONTH	ORIGINAL	CURRENT YEAR	VARIANCE
		BUDGET 2018	ACTUAL 2018	
1	JANUARY	2,092,207,636.42		2,092,207,636.42
2	FEBRUARY	2,092,207,636.42		2,092,207,636.42
3	MARCH	2,092,207,636.42		2,092,207,636.42
4	APRIL	2,092,207,636.42		2,092,207,636.42
5	MAY	2,092,207,636.42		2,092,207,636.42
6	JUNE	2,092,207,636.42		2,092,207,636.42
7	JULY	2,092,207,636.38		2,092,207,636.38
8	AUGUST	2,092,207,636.42		2,092,207,636.42
9	SEPTEMBER	2,092,207,636.42		2,092,207,636.42
10	OCTOBER	2,092,207,636.42		2,092,207,636.42
11	NOVEMBER	2,092,207,636.42		2,092,207,636.42
12	DECEMBER	2,092,207,636.42		2,092,207,636.42
	TOTAL	25,106,491,637.00	-	25,106,491,637.00

□ **NOTE: 5**

DETAILS OF EXCHANGE GAIN

S/N	MONTH	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	JANUARY		109,663,129.04	109,663,129.04
2	FEBRUARY			-
3	MARCH		4,869,711.00	4,869,711.00
4	APRIL		404,753,604.84	404,753,604.84
5	MAY		3,116,603.15	3,116,603.15
6	JUNE			-
7	JULY			-
8	AUGUST		159,828,289.10	159,828,289.10
9	SEPTEMBER		1,060,925.61	1,060,925.61
10	OCTOBER		1,799,367.27	1,799,367.27
11	NOVEMBER			-
12	DECEMBER		460,184,451.24	460,184,451.24
	TOTAL	-	1,145,276,081.25	1,145,276,081.25

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

	Estimate 2018	Actual 2018	VARIANCE
JANUARY		666,340,682.75	666,340,682.75
FEBRUARY		675,182,444.02	675,182,444.02
MARCH		669,398,190.29	669,398,190.29
APRIL		691,452,597.10	691,452,597.10
MAY		596,988,429.24	596,988,429.24
JUNE		741,737,556.50	741,737,556.50
JULY			-
AUGUST			-
SEPTEMBER			-
OCTOBER		736,332,223.37	736,332,223.37
NOVEMBER		706,942,086.74	706,942,086.74
DECEMBER		763,432,122.74	763,432,122.74
TOTAL	-	6,247,806,332.75	6,247,806,332.75

□ **NOTE: 7**

PARIS CLUB 2018

MONTH	Estimate 2018	TOTAL AMOUNT	
JANUARY	926,512,421.17		(926,512,421.17)
FEBRUARY	926,512,421.17		(926,512,421.17)
MARCH	926,512,421.17		(926,512,421.17)
APRIL	926,512,421.17		(926,512,421.17)
MAY	926,512,421.17		(926,512,421.17)
JUNE	926,512,421.17		(926,512,421.17)
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	926,512,421.13	20,366,588,466.54	19,440,076,045.41
NOVEMBER	926,512,421.17		(926,512,421.17)
DECEMBER	926,512,421.17		(926,512,421.17)
	11,118,149,054.00	20,366,588,466.54	9,248,439,412.54

NOTE 8**CASH AND BANKS BALANCES**

S/NO.	NAME OF BANKS	TOTAL AMOUNT
1	U. B. A. Infrastructure	345,818.64
2	U. B. A. Main Account	4,352,153,582.47
3	U.B.A. Treasury Single Account (TSA)	8,315,853.49
4	U. B. A. Paris Club Refund	17,066,588,296.60
5	U.B.A. CACS Account	552,093,607.20
6	Heritage Bank Main	304,167.65
7	Heritage Bank Feeding	363,553.31
8	Zenith Bank Salary	277,719,161.08
9	Zenith Bank Civilian Pension	32,717,292.39
10	Zenith Bank Bail Out	1,876,082.30
11	Zenith Bank Retention Deposit Account	292,161,941.28
12	FBN Kebbi State BIR Deposit	195,209,999.76
13	Eco Bank (1) VAT Account	692,824,723.19
14	Eco Bank A. Gs Recovery Fund	19,215,742.54
15	Access Bank Main	22,125,791.20
16	Access Bank ECA Backed Loan Dedicated Account)	29,835,999.28
17	Jaiz Bank A.Gs Main	747,907,982.79
18	Jaiz Bank A.Gs Main II	10,016,311.69
19	KBHS A. Gs Main Account	139,358.27
20	KBHS & L Sales of Govt. Qtrs	238,813,208.99
21	KBHS& L Staff Housing Loan	23,464,663.01
22	G T B Main Account	35,652,591.54
23	G T B Fertilizer Account	10,369,068.48
	TOTAL	24,610,214,797.15

□ **NOTE: 9**

UN- EARNED SALARY AND ALLOWANCES 2018

SN	NAME	MIN./ DEPT	TYPES OF REPAYMENT	AMOUNT
1	ABUBAKAR SANI ALIERO	HEALTH	OPS	184,312.05
2	GARBA MUH,D SAKABA	LANDS	OPS	109,155.02
3	GARBA MUH,D SAKABA	LANDS	A/H	1,979,000.00
4	LATE MUH,D IBRAHIM	SPECIAL SERVICE	OPS	94,487.60
5	ABUBAKAR GERO ARGUNGU	INFORMATION	OPS	118,185.12
6	ALIYU MUSA AUGIE	SSMB	OPS	44,559.40
7	LATE UMARU M. SHHEU TANI	FINANCE	OPS	341,990.32
8	AMEEN MOH,D MAI JEGA	ENVIROMENT	A/H	749,867.00
9	MOHAMMED ABDULLAHI GULMA	INFORMATION	OPS	98,487.60
10	ALH. DAHIRU WALA	SHARI'A COURT	OPS	72,278.24
11	ALIYU A. ARGUNGU	COLLEGE OF AGRIC	OPS	225,404.24
12	BALKISU YAKUBU KOKO	HEALTH	OPS	36,962.41
13	IBRAHIM A KOLA	SHARI'A COURT	OPS	83,559.00
14	BINTA UMAR	MSTE	OPS	39,395.04
15	LATE TUNI ALIYU	SSMB	OPS	122,136.44
16	LATE ABDULLAHI MOH'D KWAIFA	SSMB	OPS	187,812.34
17	LATE ABUBAKAR G. ISGOGO	COMMERCE	OPS	148,563.00
18	LATE BUDA MAMMAN	SSMB	OPS	54,568.47
19	YUSUF ALIYU KANYA	WORKS	A/H	1,643,000.00
20	SAHABI UMAR KA'OJE	SHARI'A COURT	OPS	56,507.58
21	TSALHAT MUSA	LANDS	OPS	452,827.80
22	JUMMAI DANGA	WORKS	OPS	366,746.28
23	MUH'D TUKUR USMAN BESSE	WORKS	OPS	129,939.00
24	LATE ALHASSSAN TAILOR	HEALTH	OPS	60,725.00
25	MOH'D ALTINE BUNZA	YOUTH &SPORT	OPS	102,978.89
26	AMMA KAKALE	KARDA	OPS	30,574.86
27	MOH'D BALA NAYAYI	AGRIC	OPS	122,299.44
28	ALIYU USMAN BUNZA	HEALTH	A/H	2,517,000.00
29	MALAM ISAH SALE JEGA	HEALTH	H/L	10,862.00
30	HAMIDU ABUBAKAR	SSMB	OPS	90,078.41

31	HASSAN ABDULMUMINI	AGRIC	OPS	267,168.90
32	LATE BALKISU GALADIMA	ESTABLISHMENT	OPS	109,175.04
33	LATE MOH'D SULE FAKON SARKI	SSMB	OPS	18,731.95
34	ALIYU SALIHU ILLO	ESTABLISHMENT	OPS	152,113.40
35	LATE ABDULLAHI ABUBAKAR	A.I.E.B	OPS	487,191.18
36	MUH'D DANKWAIRI KARDI	SUBEB	OPS	160,012.08
37	LATE NASIRU MALAMI KALGO	SHARI'A COURT	OPS	256,203.04
38	TANKO BAWA WASSAGU	FINANCE	OPS	37,913.02
39	BELLO NA'ALLAH	AGRIC	OPS	126,094.08
40	LATE ISAH MUH'D BELA-UWA	AGRIC	OPS	958,053.90
41	GARBA DANTANI	SSMB	OPS	37,689.82
42	ABDULLAHI HALI JEGA	SSMB	OPS	125,942.88
43	SALIHU KANGIWA	PROTOCOLAFFAIRS	OPS	90,565.56
44	ALIYU ABUBAKAR G/GAJI	PROTOCOLAFFAIRS	OPS	45,282.78
45	ADAMU SANI	AGRIC	OPS	84,777.64
46	DAHIRU ANGO YAURI	KARDA	OPS	92,769.02
47	ABDULLAHI BAWA YELWA	KARDA	OPS	186,587.00
48	ISAH MUSA KANGIWA	AGRIC	OPS	97,346.92
49	IBRAHIM MAI KWALE – ??E	??C	?S	157?03.65
?	M?'D M??M???	??C	?S	296?08.65
?	?D?L??M?AMMED	??C	?S	127?40.52
?	J??H?/?U? H?E	?M??F??S	?S	61,124?8
?	H?UN????A??	??? ????S	?S	75,226?4
?	M??J?A?R?N?	??C	?S	97,805?9
?	???MAMM?	??C	?S	80,002?6
?	D?L? ??A	??M?T	?S	36,454?4
?	?D?L?F???'?U ?L?	?MB	?S	142?25.48
?	L???MM?N? D????N?	H??H	?S	99,362?0
?	?D?UM?	?MB	?S	183?72.70
?	????N??	?E?AL????	?S	102?78.85
?	L???L?M?AMI	H??H	?S	37,827?0
?	L??AM??M??/K	????HM??	?S	151?66.40
?	L????H? ?R????LI	??C	?S	151?39.30

64	LATE IBRAHIM SARKI TILLI	AGRIC	H/L	15,672.00
65	UMARU USMAN	KARDA	OPS	93,693.02
66	MUHAMMED KWAIRE BUNZA	KARDA	OPS	96,845.03
67	IBRAHIM AHMED	AGRIC	H/L	252,158.32
68	UMARU ILLO KALGO	AGRIC	OPS	1,322.00
69	LATE ABDULLAHI BAKO MAGA	KARDA	OPS	364,830.40
70	UMARU DANZAKI	GOVT. HOUSE	OPS	226,553.47
71	UMARU DAN SHEHU	WORKS	OPS	55,895.25
72	LATE BAGUDU HASSAN MAKERA	SSMB	OPS	175,429.81
73	MUHAMMED WANKE	AGRIC	OPS	222,643.40
74	ABDULLAHI DANKAKA	AGRIC	OPS	127,358.94
75	MUHAMMED LABBO GIRO	ANIMAL HEALTH	OPS	159,675.65
76	ABUBAKAR DANTANI	KARDA	OPS	36,222.05
77	LATE LAWAL EL- HARUNA MUH'D	A.I.E.B	OPS	339,320.34
78	LATE ABDULRAHAMAN MAIDAJI	HEALTH	OPS	409,952.28
79	GARBA TARI	HEALTH	OPS	27,555.60
80	UMARU AHMED BUNZA	WORKS	A/H	1,559,000.00
81	DAN AZUMI MAIDAWA	AGRIC	OPS	292,127.00
82	USMAN A MUSA	AGRIC	OPS	223,549.91
83	UMARU MODI MASAMA	WATER RESOURCES	OPS	339,620.85
84	LATE ENERAMADU C CYRIL	SIR YAHAYA	OPS	686,023.64
85	ABUBAKAR MUH'D WADA	FINANCE	OPS	3,669,612.26
86	SA'IDU MAGAJI NAMAN GOMA	HEALTH	OPS	216,099.94
87	ALIYU HABIBU GORA	SSMB	OPS	39,923.55
88	LATE MUSA HASSAN	WORKS	OPS	421,628.88
89	HAUWA'U BAWA	YOUTH &SPORT	OPS	36,410.86
90	LATE SHEHU ALIYU MALAMI	FINANCE	OPS	190,768.92
91	ALIYU SULE	WATER RESOURCES	OPS	53,837.56
92	GARBA SADIQ MUH'D	WATER RESOURCES	OPS	140,300.60
93	MUHAMMED ABUBAKAR ANGO	SSMB	OPS	211,590.04
94	LATE MASA'UDA	ENVIROMENT	OPS	172,323.80

	MAMUDA			
95	UMAR MAGAJI	ENVIROMENT	OPS	174,321.54
96	ALIYU ABDULLAHI	ENVIROMENT	OPS	55,695.96
97	AMFANI JOSEPH	ENVIROMENT	OPS	63,870.26
98	MAMMAN TUNGA KIBIYA	SSMB	OPS	75,826.04
99	ALIYU YELDU	SSMB	OPS	20,595.77
100	ALIYU ZAKI GWANDU	SIR YAHAYA	A/H	346,815.00
101	LATE HADIZA MAINASARA	KUDA	OPS	74,522.10
102	LATE MOHAMMED UMAR	GOVT. HOUSE	OPS	62,968.80
103	IBRAHIM HOPTO	ENVIROMENT	OPS	149,583.12
104	SANI DAN FAGADA	SSMB	OPS	120,261.13
105	LATE NASIRU ABUBAKAR	SCHOLASHIRP BOARD	OPS	122,374.74
106	LATE ABDULLAHI A. UMAR	SHARI'A COURT	O/S	131,851.02
107	MUH'D DAN MUSA RAHA	AGRIC	A/H	245,834.40
108	LATE MAIWADA HASHIM	SSMB	OPS	198,807.24
109	LATE MUSA ADAMU ARGUNGU	SSMB	OPS	43,753.95
110	LATE KABIRU ABUBAKAR U/N	KB RADIO	OPS	30,738.05
111	LATE GARBA MAIKUDI FANA	AGRIC	OPS	318,556.00
112	LATE MOH'D NASIR UMAR	FINANCE	OPS	164,236.00
113	LATE GANI BAKO	ENVIROMENT	OPS	56,215.92
114	SALIHU IDRIS LIBATA	WOMEN AFFAIRS	OPS	122,038.20
115	LATE IBRAHIM MUHAMMED	WATER BOARD	OPS	168,298.91
116	IBRAHIM ABUBAKAR	SSMB	OPS	87,899.73
117	LATE HASSAN ALIYU	SUBEB	OPS	140,338.40
118	LATE ABUBAKAR MUH'D JEGA	FINANCE	OPS	227,516.03
119	LATE SALE D. SAKABA	SSMB	OPS	337,514.52
120	MUH'D GARBA BAGUDO	BUDGET	A/H	359,708.00
121	SULIEMAN ALIYU BENA	WATER BOARD	OPS	296,008.65
122	LATE SANI MAILATO	LANDS	OPS	80,334.52
123	LATE NAZIR UMAR	HEALTH	OPS	202,981.50
124	RABI'U DANJUMMMA	SUBEB	OPS	95,328.54
125	AJAYI BARGU SENCHI	KBTV	OPS	390,115.00
126	LADAN BESSE	HEALTH	OPS	157,902.76
127	IBARHIM BAKO	ENVIROMENT	OPS	52,664.74

128	LATE LIAH NOMA	SSMB	OPS	1,526,695.35
129	MOH'D MUH'D KALGO	EDUCATION	OPS	22,000.00
130	LATE SHEHU UMAR	SHARI'A COURT	OPS	75,280.52
131	AUWALU NOMAU	SHARI'A COURT	OPS	72,278.24
132	LATE UMARU SIDI ABUBAKAR D/GARI	SUBEB	OPS	161,783.10
133	TANKO H AHMED	FINANCE	OPS	32,956.00
134	TANKO H AHMED	FINANCE	A/H	378,415.00
135	LATE SAMAILA A.M ISAH YAURI	ESTABLISHMENT	OPS	130,009.16
136	LATE TUKUR MOH'D ARGUNGU	FINANCE	OPS	239,977.43
137	UMARU HASSAN	KARDA	OPS	79,363.89
138	MUHAMMED ANGO MALAMI	WATER BOARD	OPS	97,506.87
139	MUH'D IBRAHIM SURU	FINANCE	A/H	384,115.00
140	MUH'D SAMU AHMED	FINANCE	OPS	410,760.06
141	MUSA ALIYU KOKO	FINANCE	A/H	630,000.00
142	ABUBAKAR ABDULLAHI KIMBA	ENVIROMENT	OPS	55,088.70
143	AMINA DIKKO	SSMB	OPS	85,503.95
144	LATE SANI GARBA	SSMB	OPS	43,753.95
145	HUSSAININ ABUBAKAR	FINANCE	OPS	188,680.76
146	MUH'D BUHARI YUSUF	P.W.A	OPS	140,732.60
147	UMARU YARO ZAGGA	SSMB	OPS	74,141.20
148	ABDU NA GWANDU LOLO	WATER RESOURCES	OPS	20,466.01
149	BUHARI GARBA JEGA	ESTABLISHMENT	A/H	611,415.00
150	ADAMU S/BAKI SANI	WOKS	OPS	135,848.00
151	LATE MANDE CIGARI BUNZA	KARDA	OPS	121,514.94
152	SA'IDU NOMA BUI	AGRIC	A/H	394,215.00
153	LATE USMAN AHMED KA'OJE	HEALTH	OPS	440,705.58
154	MOH'D BELLO B/KEBBI	KBTV	H/L	348,015.00
155	MOH'D MAINASARA	WATER RESOURCES	OPS	39,395.04
156	DANLADI UMARU MACHIKA	KARDA	OPS	166,069.26
157	LATE RABI'U MUH'D	CSC	OPS	138,111.36
158	ALIYU MAKAMA	HIGH COURT	OPS	109,675.40
159	LATE RILWANU MUH'D	SHARI'A COURT	OPS	57,398.49
160	LYDIA YAKUBU	HIGH COURT	OPS	80,525.96

161	LATE ZAINAB ABDULRAHAMAN	HIGH COURT	OPS	64,901.76
162	ALIYU JIBRIL WARRA	AGRIC	OPS	324,848.45
163	LATE SAMAILA S. TASHA	WATER RESOURCES	OPS	62,080.11
164	ISAH AUTA RUMBU	SSMB	OPS	1,219,529.60
165	UMARU NAMADINA	FINANCE	OPS	177,495.35
166	UMAR ALIYU BAIDU	EDUCATION	OPS	160,962.29
167	MAMMAN G. MAIGATARI	WATER RESOURCES	H/L	763,163.81
168	MUHAMMED ZODI	BUDGET	OPS	21,290.00
169	JIBRIL AHMADU	ANIMAL HEALTH	OPS	36,982.41
170	HASSAN ADAMU GOTOMO	HEALTH	OPS	640,395.66
171	MUAHAMMED IBRAHIM	ANIMAL HEALTH	OPS	29,625.04
172	YAHAYA HUSSAINI	ANIMAL HEALTH	OPS	37,437.41
173	SA'IDU DAN SANGU	ANIMAL HEALTH	OPS	41,347.65
174	DANLADI MUSA	ANIMAL HEALTH	OPS	41,347.65
175	LATE BALKISU ANGO	HEALTH	OPS	413,718.40
176	AUGUSTINE ISAH PENI	SSMB	OPS	1,733,786.69
177	ADAMU GARBA FANA	HOUSE ASSEMBLY	A/H	530,000.00
178	ISYAKU SANI	ENVIROMENT	OPS	178,114.72
179	LATE ZAINAB LIKITA SENCHI	SSMB	OPS	404,466.23
180	IBRAHIM SALIHU KOKO	WORKS	A/H	1,420,000.00
181	ABUBAKAR A. UMAR	AGRIC	OPS	159,675.65
182	MUH'D UMAR MK	AGRIC	OPS	156,274.75
183	LATE SAMAILA MA KANYA	FINANCE	OPS	818,144.46
184	LATE GARBA MUH'D DANJUMMA	KARDA	OPS	20,252.49
185	ALTINE A GARI	KARDA	OPS	122,299.44
186	ALTINE ALIYU B/K	WOMEN AFFAIRS	OPS	60,923.58
187	IBARHIM AHMAN	WORKS	OPS	180,855.42
188	UMMA JAKADA	SUBEB	OPS	130,330.68
189	LATE MOH,D UMAR	COLLEGE OF AGRIC	OPS	51,434.25
190	LATE SHEHU UMAR	SSMB	OPS	642,982.62
191	ABUBAKAR BAKO	SUBEB	OPS	152,452.00
192	HASSAN FALKE MARAFA	SHARI'A COURT	OPS	139,501.11
193	LATE ISYAKU HAMIDU AUGIE	SHARI'A COURT	OPS	79,714.92
194	MOH'D ATIKU KENDE	GENERAL ADMIN	H/L	3,188,000.00
195	ALBERT AJAKA	SSMB	OPS	269,748.70

196	ALGAFARI MUH'D SANI TAYU	SUBEB	OPS	135,285.68
197	MAMMAN GARBA	WATER RESOURCES	OPS	62,611.71
198	ESTHER NATHANIEL	HEALTH	OPS	73,924.82
199	YAHAYA JABAKA DABAI	SSMB	OPS	20,770.64
200	DENIEL MAI KARFI PENI	EDUCATION	OPS	130,638.60
201	LATE MAMMAN BALA BUNZA	KARDA	OPS	213,059.66
202	MARYAM IBRAHIM KANGIWA	WOMEN AFFAIRS	OPS	176,628.33
203	LATE MATHEW EMMANUEL	SSMB	OPS	219,978.16
204	LATE YUNUSA BALA	SSMB	OPS	49,559.82
205	SAHABI UMARU	WATER BOARD	OPS	133,526.28
206	LATE SAFIYA SENCHI	SSMB	OPS	181,836.00
207	ISAH UMARU BAKARE	SSMB	OPS	123,352.32
208	LATE HABILA EZRA	SSMB	OPS	131,695.65
209	AHEMD HASSAN SURU	WOKS	OPS	358,718.96
210	FATI UMAR NABARA	WOMEN AFFAIRS	OPS	117,056.64
211	UMAR ALIYU TEN -TEN	HEALTH	OPS	40,301.43
212	YANUSA ILLO	ENVIROMENT	OPS	168,647.76
213	ALIYU HAMIDU WARRAH	BIR	H/L	4,222.00
214	LATE AMINA ABUBAKAR ZAKI	SUBEB	OPS	122,958.72
215	MOHAMMED MAIGARI	SUBEB	OPS	152,467.48
216	IBRAHIM MUH'D	HIGH COURT	OPS	278,013.30
217	LATE MUH'D ABDULLAHI ZOGIRMA	HOUSE ASSEMBLY	OPS	327,005.49
218	LATE YUSUF MAIDAWA	WATER RESOURCES	OPS	69,055.68
219	IDRIS AHMAD T TARA	SSMB	OPS	119,780.31
220	LATE ABUBAKAR SADIQ	CSC	H/L	900.00
221	ISYAKU MUSA SAUWA	ESTABLISHMENT	OPS	608,094.00
222	LATE YA'U SA'IDU LIBATA	SSMB	OPS	486,713.16
223	BELLO USMAN KALGO	SSMB	OPS	346,067.35
224	USMAN HARUNA DIRI	EDUCATION	OPS	148,667.72
225	SAMUEL MALIKI	ESTABLISHMENT	A/H	1,725,000.00
226	SAMUEL MALIKI	ESTABLISHMENT	OPS	52,213.47
GRADE TOTAL				60,189,471.99

□ **NOTE: 10 A**

□ **LIST OF UNRETIRE SPECIAL IMPREST AS AT DECEMBER, 2018**

S/NO	MINISTRIES/DEPARTMENT	AMOUNT
1	Ministry Of Information	248,176,362.00
2	Ministry Of Youth & Sport	170,826,435.00
3	Ministry Of Health	313,747,121.75
4	Ministry Of Education	534,480,979.30
5	Ministry Of Commerce	13,951,400.00
6	Ministry Of Land	168,289,304.00
7	Ministry Of Women Affairs	598,100,806.00
8	Ministry Of Environment	67,170,000.00
9	Cabinet Office	1,773,867,787.99
10	Ministry of Agriculture	146,602,739.00
11	Ministry of Animal Husbandry	23,500,000.00
12	Establishment & Pension	4,000,000.00
13	Arabic & Islamic Education Board	29,026,249.00
14	General Administration	45,200,595.00
15	KB TV	5,000,000.00
16	Ministry of Finance	84,700,000.00
17	Government House	324,326,645.00
18	Ministry Of Water Resources	113,738,871.45
19	Ministry of Budget	205,603,200.00
20	Special Services	265,980,000.00
21	Sir Ahmadu Bello Int. Airport	1,740,000.00
22	Ministry of Higher Education	32,355,486.00
23	Kebbi Radio	3,929,000.00
24	SURE P.	10,090,650.00
25	SSMB	700,000.00
26	Kebbi State Contributory Pension	4,000,000.00
27	Social Security	37,926,250.00
28	KARDA	5,415,000.00
29	KESEPA	7,585,000.00
	TOTAL	5,174,312,981.49

□ **NOTE: 10B**

□ **LIST OF UNRETIRED SPECIAL IMPREST AS AT DECEMBER, 2017**

S/NO	MINISTRIES/DEPARTMENT	AMOUNT
1	Ministry of Health	161,506,588.25
2	Ministry of Commerce	11,966,252.00
3	Ministry of Land	394,041,096.00
4	Ministry of Women Affairs	78,407,994.00
5	Ministry of Animal Husbandry	4,000,000.00
6	House of Assembly	295,750,000.00
7	Judiciary (High Court)	17,500,000.00
8	Ministry of Works	40,764,875.00
9	Protocol Affairs Government House	62,517,000.00
10	Ministry of Higher Education	96,135,519.50
11	SSMB	55,118,288.00
12	KSEMA	150,000,000.00
13	The Chairman	2,803,000.00
14	Special Service	5,005,316.00
	TOTAL	1,375,515,928.75

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□ **NOTE: 11**

DETAILS OF PERSONNEL COST

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
		N	N	N	N
011100100100	Government House	34,410,430.26	47,201,440.00	32,488,956.58	14,712,483.42
011100100200	Deputy Governor's Office		10,000,000.00		10,000,000.00
	Executive Office of the Governor				-
011101700100	Cabinet Office	234,550,327.58	600,000,000.00	359,985,166.75	240,014,833.25
011101800100	Special Services Department	6,344,206.72	7,000,000.00	5,818,386.59	1,181,613.41
011101300100	Careers & General Administration	176,915,345.41	217,000,000.00	192,823,503.68	24,176,496.32
055100100100	Ministry for Local Gov't & Chieftaincy	47,409,420.43	52,000,000.00	48,662,527.43	3,337,472.57
014000100200	Local Government Audit	28,262,512.26	30,091,936.00	29,584,672.19	507,263.81
012500500100	Establishment and Pension	170,391,380.08	174,000,000.00	169,236,718.65	4,763,281.35
025300100100	Ministry of Land and Housing	90,180,808.08	112,000,000.00	97,554,245.13	14,445,754.87
011111300100	Directorate Of Protocol	19,696,748.55	20,620,306.00	19,170,658.92	1,449,647.08
021500100100	Ministry of Agric & Natural Res	217,099,591.73	270,800,000.00	215,413,781.28	55,386,218.72
022200100100	Ministry of Commerce	70,688,694.42	72,600,000.00	71,346,571.33	1,253,428.67
051700100100	Ministry of Education	284,457,002.63	315,000,000.00	280,062,123.94	34,937,876.06
051900100100	Ministry of Higher Education	343,887,005.74	400,000,000.00	351,387,355.73	48,612,644.27
022000100100	Ministry of Finance	420,569,078.20	430,900,942.00	429,055,978.48	1,844,963.52
022000300100	Ministry of Budget & Economic Planning	29,522,667.99	44,000,000.00	37,304,695.62	6,695,304.38
022000700100	Accountant General's Office				-
052100100100	Ministry of Health	2,966,652,304.58	3,314,750,000.00	3,152,145,030.72	162,604,969.28
012300100100	Ministry of Information & Culture	91,167,440.16	81,873,132.00	81,760,170.34	112,961.66
051300100100	Ministry of Youth & Sports	44,863,477.75	40,000,000.00	40,000,000.00	-
032600100100	Ministry of Justice	57,136,186.42	71,150,361.00	56,586,744.94	14,563,616.06
023400100100	Ministry of Works & Transport	308,011,759.05	339,000,000.00	296,606,549.22	42,393,450.78
025200100100	Ministry of Water Resources	90,696,060.57	96,361,847.00	86,106,809.06	10,255,037.94
051400100100	Ministry of Women Affairs	56,510,609.42	65,000,000.00	51,172,289.73	13,827,710.27
	JUDICIARY:-				-
032605100100	High Court of Justice	401,821,354.28	500,927,093.00	420,632,871.30	80,294,221.70
032605300100	Sharia Court	384,352,954.66	718,606,203.00	399,514,276.09	319,091,926.91
031801100100	Judicial Service Commission	37,979,525.61	35,000,000.00	27,880,701.80	7,119,298.20
053500100100	Ministry of Environment	136,058,061.10	139,200,000.00	133,600,758.93	5,599,241.07
011103700100	Local Gov't Service Commission	2,755,055.90	4,599,564.00	3,471,121.51	1,128,442.49
014000100100	Office of the State Auditor General	42,765,251.89	49,652,576.00	41,949,725.97	7,702,850.03
014700100100	Civil Service Commission	36,947,702.38	37,217,750.00	36,266,614.22	951,135.78
025000100100	Fiscal Responsibility Commission				-
021600100100	Ministry Animal Health Husbandry and Fisheries	310,131,609.04	427,883,737.00	384,387,837.69	43,495,899.31
023400200100	Office of the Surveyor General				-
	GRAND TOTAL	7,142,234,572.89	8,724,436,887.00	7,551,976,843.82	1,172,460,043.18

NOTE: 12**DETAILS OF OVERHEAD COST**

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
		N	N	N	N
011100100100	Government House	2,213,350,305.40	1,814,081,070.00	2,067,034,344.00	(252,953,274.00)
011100100200	Deputy Governor's Office	94,000,000.00	126,500,000.00	96,500,000.00	30,000,000.00
	Executive Office of the Governor				-
011101700100	Cabinet Office	1,672,584,648.08	1,793,254,557.00	2,691,214,268.64	(897,959,711.64)
011101800100	Special Services Department	81,532,764.00	82,781,000.00	82,681,000.00	100,000.00
011101300100	Careers & General Administration	13,117,000.00	24,000,000.00	16,532,000.00	7,468,000.00
055100100100	Ministry for Local Gov't & Chieftancy	6,000,000.00	11,000,000.00	6,000,000.00	5,000,000.00
014000100200	Local Government Audit	1,800,000.00	1,800,000.00	1,800,000.00	-
012500500100	Establishment and Pension	63,101,375.00	132,100,000.00	16,589,600.00	115,510,400.00
025300100100	Ministry of Land and Housing	8,969,500.00	13,600,000.00	10,658,000.00	2,942,000.00
011111300100	Directorate Of Protocol	29,188,000.00	120,700,000.00	24,000,000.00	96,700,000.00
021500100100	Ministry of Agric & Natural Res	12,380,000.00	15,900,000.00	13,600,000.00	2,300,000.00
022200100100	Ministry of Commerce	29,468,000.00	29,600,000.00	9,000,000.00	20,600,000.00
051700100100	Ministry of Education	919,179,436.00	1,197,000,000.00	618,098,589.75	578,901,410.25
051900100100	Ministry of Higher Education	923,970,700.00	112,000,000.00	66,983,129.50	45,016,870.50
022000100100	Ministry of Finance	265,992,469.22	315,000,000.00	94,595,633.97	220,404,366.03
022000300100	Min. Budget & Economic Planning	24,009,666.66	60,100,000.00	23,184,999.96	36,915,000.04
022000700100	Accountant General's Office	32,869,000.00	191,000,000.00	20,030,000.00	170,970,000.00
052100100100	Ministry of Health	252,172,463.00	884,050,000.00	219,035,500.00	665,014,500.00
012300100100	Ministry of Information	19,708,000.00	49,700,000.00	12,720,000.00	36,980,000.00
051300100100	Ministry of Youth Empowerment	45,054,000.00	64,500,000.00	18,530,800.00	45,969,200.00
032600100100	Ministry of Justice	127,042,666.66	360,300,000.00	77,788,999.96	282,511,000.04
023400100100	Ministry of Works & Transport	20,988,000.00	24,450,000.00	10,299,312.00	14,150,688.00
025200100100	Ministry of Water Resources	8,591,000.00	23,050,000.00	23,050,000.00	-
051400100100	Ministry of Women Affairs	19,686,500.00	22,200,000.00	22,190,000.00	10,000.00
	JUDICIARY:-				-
032605100100	High Court of Justice	146,212,000.00	91,200,000.00	81,962,303.61	9,237,696.39
032605300100	Sharia Court	111,014,000.00	201,000,000.00	88,313,015.00	112,686,985.00
031801100100	Judicial Service commission	2,208,000.00	5,050,000.00	2,244,000.00	2,806,000.00
053500100100	Ministry of Environment	11,838,000.00	13,400,000.00	6,000,000.00	7,400,000.00
011103700100	Local Gov't Service Commission	12,000,000.00	11,304,688.00	11,300,688.00	4,000.00
014000100100	Office of the State Auditor General	6,465,000.00	13,000,000.00	6,000,000.00	7,000,000.00
014700100100	Civil Service Commission	5,000,000.00	13,850,000.00	12,000,000.00	1,850,000.00
025000100100	Fiscal Responsibility Commission	3,600,000.00	24,000,000.00	3,600,000.00	20,400,000.00
021600100100	Ministry of Animal Health				-
023400200100	Husbandry and Fisheries	10,320,000.00	10,900,000.00	10,500,000.00	400,000.00
023400200100	Office of the Surveyor General		21,800,000.00		21,800,000.00
	GRAND TOTAL	7,193,412,494.02	7,874,171,315.00	6,464,036,184.39	1,410,135,130.61

NOTE: 13**GOVERNMENT OF KEBBI STATE OF NIGERIA DETAIL OF GRANT /SUBVENTION TO BOARD & PARASTALS FOR THE YEAR ENDED 31ST DECEMBER, 2018**

HEAD	MINISTRY/DEPARTMENT	PREV. YEAR 2017	ORIGINAL	CURRENT YEAR	VARIANCE
		ACTUAL	BUDGET 2018	ACTUAL 2018	
CODES		N	N	N	N
025305300100	Kebbi Urban Development Authority	137,216,096.63	150,000,000.00	134,223,668.73	15,776,331.27
012300400100	Kebbi Radio	89,924,886.75	90,000,000.00	105,686,589.98	(15,686,589.98)
051701900100	College of Education Argungu	441,749,636.00	350,000,000.00	448,971,365.00	(98,971,365.00)
051701800100	Polytechnic Dakin Gari	349,936,772.00	350,000,000.00	354,456,772.00	(4,456,772.00)
051705600100	Scholarship Board	5,205,351.41	5,264,284.00	4,910,922.99	353,361.01
011103800100	Pilgrims Welfare Agency	12,751,435.81	15,000,000.00	11,446,103.25	3,553,896.75
	Hospital Management				-
011102700100	N Y S C				-
023100300100	Rural Electricity Board	37,979,127.00	45,000,000.00	31,671,119.65	13,328,880.35
025210200100	Water Board	134,157,676.02	140,000,000.00	133,792,433.25	6,207,566.75
022008001100	Board of Internal Revenue	59,389,838.81	62,000,000.00	68,944,730.73	(6,944,730.73)
021502100100	College of Agriculture Zuru	714,970,984.33	730,000,000.00	707,217,877.48	22,782,122.52
051703100100	Usman Danfodio University Sokoto			36,000,000.00	(36,000,000.00)
032600200100	Law Reform Commission	5,939,454.06	7,500,000.00	6,104,151.32	1,395,848.68
021210200100	Kebbi Agric Development Authority(KARDA)	355,217,893.45	400,000,000.00	373,401,972.02	26,598,027.98
012300200100	History Beruau				-
051701000100	Agency For Adult & NonFormal Education	20,463,057.70	24,300,000.00	19,361,583.58	4,938,416.42
051700800100	Library Board	27,769,316.68	29,000,000.00	32,242,606.52	(3,242,606.52)
	LIASON OFFICES:-				-
011102100100	Liason Office Abuja	3,209,858.25	4,000,000.00	3,294,395.40	705,604.60
011102900100	Liason Office Lagos				-
011102200100	Liason Office Kaduna	4,397,501.89	5,000,000.00	4,007,736.96	992,263.04
011102300100	Liason Office Sokoto	1,502,004.09	2,600,000.00	1,209,071.48	1,390,928.52
052102600100	Sir Yahaya Memorial Hospital	449,306,619.78	475,000,000.00	517,429,365.28	(42,429,365.28)
051702600100	Arabic & Islamic Education Board (AIEB)	364,385,615.64	365,000,000.00	374,117,765.58	(9,117,765.58)
025301000100	State Housing Corporation	10,054,384.61	11,500,000.00	8,850,928.68	2,649,071.32
051705700100	Secondry Schools Management Board (SSMB)	1,493,175,561.14	1,500,000,000.00	1,507,967,404.23	(7,967,404.23)
051702800100	College of Preliminary Studies Yauri	217,349,001.27	288,000,000.00	247,084,840.00	40,915,160.00
012300300100	Kebbi Television (KBTV)	100,067,613.64	102,056,757.00	101,782,107.29	274,649.71
025305600100	State Manpower Committee				-
011102400100	Islamic Preaching Board	2,731,818.12	4,500,000.00	2,908,663.20	1,591,336.80
025210300100	RUWATSAN	2,681,391.76	3,500,000.00	2,590,426.08	909,573.92

052110600100	School of Health Technology Jega	106,372,623.40	136,000,000.00	156,192,442.50	(20,192,442.50)
053501600100	Kebbi Environmental Protection Agency (KESEPA)	9,245,463.53	12,500,000.00	10,146,065.62	2,353,934.38
011103600100	Pri.Sch Staff Pension Board	2,421,078.57	2,500,000.00	2,776,757.24	(276,757.24)
052110500100	Community Direct Treatment/Review				-
011103500100	Local Government Pension Board	1,599,181.47	2,500,000.00	1,628,299.44	871,700.56
022205200100	Tourism Board	24,631,464.46	27,500,000.00	23,941,972.75	3,558,027.25
021510900100	Forestry 11 Project	16,724,941.29	22,600,000.00	16,059,138.74	6,540,861.26
014800100100	State Independent Electoral Com. (INEC)	2,526,175.85		2,962,483.44	(2,962,483.44)
022205300100	Birnin Kebbi Central Market	31,529,241.23	32,000,000.00	25,022,966.01	6,977,033.99
021511000100	KASCOM				-
052110400100	School of Nursing and Midwifery	152,839,173.85	153,000,000.00	165,507,187.98	(12,507,187.98)
011102500100	Religious Affairs			35,880,000.00	(35,880,000.00)
025305001100	Project Financial Magt Unit (PFMU)	3,177,646.15		3,316,544.28	(3,316,544.28)
011100800100	Kebbi State Emergency Management Agency (SEMA)				-
051400200100	Social Security Welfare Fund				-
051700300100	State Universal Basic Education (SUBEB)	1,435,202,585.43	1,655,000,000.00	1,751,960,707.67	(96,960,707.67)
051702700100	Abdullahi Fodio Islamic Center	59,701,806.86	71,000,000.00	59,044,706.54	11,955,293.46
051702100100	Kebbi State University Aliero	1,346,567,987.00	1,688,000,000.00	1,346,567,988.00	341,432,012.00
052100300100	Primary Health Care Development Agency		3,000,000.00		3,000,000.00
011103300100	State Agency for Control of AIDs/HIV				-
011 101000100	Due Process				-
011102100900	Kebbi State Contributory Pension Board			27,336,306.60	(27,336,306.60)
055100200100	Council of Chiefs		2,400,000.00		2,400,000.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	41,726,080.55	46,500,000.00	38,930,929.58	7,569,070.42
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	147,494,313.37	148,129,184.00	341,278,008.89	(193,148,824.89)
011200400100	House of Assembly Service Commission	3,926,615.89	4,000,000.00	3,926,615.89	73,384.11
022000600100	Youth Empowerment Social Support Operation (YESSO)				-
052110300100	Kebbi State Health System Dev. Proj. II			1,492,059.90	(1,492,059.90)
	Kebbi State Medical Centre Kalgo		302,000,000.00		302,000,000.00
	Kebbi State Tsangaya Almajiri School			24,441,974.30	(24,441,974.30)
	Kebbi State Development Fund			1,509,004.92	(1,509,004.92)
	GRAND TOTAL	8,427,219,275.74	9,469,665,537.00	9,279,596,760.97	190,068,776.03

NOTE: 14

DETAILS OF OVERHEAD COST (BOARD & PARASTATALS)

HEAD	MINISTRY/DEPARTMENT	PREV. YEAR 2017	ORIGINAL	CURRENT YEAR	VARIANCE
		ACTUAL	BUDGET 2018	ACTUAL 2018	
025305300100	Kebbi Urban Development Authority	9,180,000.00	17,050,000.00	12,000,000.00	5,050,000.00
012300400100	Kebbi Radio	4,800,000.00	8,000,000.00	4,800,000.00	3,200,000.00
051701900100	College of Education Argungu	26,000,000.00	40,000,000.00	24,000,000.00	16,000,000.00
051701800100	Polytechnic Dakin Gari	34,000,000.00	60,000,000.00	24,000,000.00	36,000,000.00
051705600100	Scholarship Board	3,000,000.00	3,500,000.00	3,000,000.00	500,000.00
011103800100	Pilgrims Welfare Agency	3,600,000.00	11,100,000.00	3,600,000.00	7,500,000.00
	Hospital Management	146,550,000.00	180,000,000.00	160,200,000.00	19,800,000.00
011102700100	N Y S C	600,000.00		600,000.00	(600,000.00)
023100300100	Rural Electricity Board (REB)	3,600,000.00	4,000,000.00	3,600,000.00	400,000.00
025210200100	Water Board		210,000,000.00		210,000,000.00
022008001100	Board of Internal Revenue (BIR)	22,623,465.89	112,310,000.00	74,273,660.63	38,036,339.37
021502100100	College of Agriculture Zuru	12,000,000.00	24,000,000.00	12,000,000.00	12,000,000.00
051703100100	Usman Danfodio University Sokoto	6,000,000.00	6,000,000.00		6,000,000.00
032600200100	Law Reform Commission	2,400,000.00	2,550,000.00	2,400,000.00	150,000.00
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	2,240,000.00	1,800,000.00	440,000.00
051700800100	Library Board	6,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00
	LIASON OFFICES:-				-
011102100100	Liason Office Abuja	8,500,000.00	12,000,000.00	38,451,000.00	(26,451,000.00)
011102900100	Liason Office Lagos	1,800,000.00	2,275,000.00	1,800,000.00	475,000.00
011102200100	Liason Office Kaduna	2,860,000.00	4,000,000.00	3,920,000.00	80,000.00
011102300100	Liason Office Sokoto	1,800,000.00	3,000,000.00	1,800,000.00	1,200,000.00
052102600100	Sir Yahaya Memorial Hospital	36,000,000.00	72,400,000.00	36,000,000.00	36,400,000.00
051702600100	Arabic & Islamic Education Board (AIEB)	24,494,000.00	36,000,000.00	28,650,000.00	7,350,000.00
025301000100	State Housing Corporation	1,800,000.00	2,400,000.00	1,800,000.00	600,000.00
051705700100	Secondry Schools Management Board	102,998,000.00	161,000,000.00	137,601,244.00	23,398,756.00
051702800100	College of Preliminary Studies Yauri	12,000,000.00	64,550,000.00	12,000,000.00	52,550,000.00
012300300100	Kebbi Television (KBTV)	6,600,000.00	18,550,000.00	6,600,000.00	11,950,000.00
025305600100	State Manpower Committee	360,000.00	160,000.00	360,000.00	(200,000.00)

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	2,000,000.00	1,440,000.00	560,000.00
052110600100	School of Health Technology Jega	18,000,000.00	21,610,425.00	18,000,000.00	3,610,425.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,400,000.00	3,600,000.00	2,400,000.00	1,200,000.00
011103600100	Pri.Sch Staff Pension Board	2,400,000.00	2,400,000.00	2,400,000.00	-
052110500100	Community Direct Treatment/Review		600,000.00		600,000.00
011103500100	Local Government Pension Board	3,129,920.00	3,600,000.00	9,775,840.00	(6,175,840.00)
022205200100	Tourism Board	1,800,000.00	3,000,000.00	1,800,000.00	1,200,000.00
021510900100	Forestry 11 Project	2,400,000.00	2,400,000.00	2,400,000.00	-
014800100100	State Electoral Commission (INEC)	9,400,000.00	10,000,000.00	6,000,000.00	4,000,000.00
022205300100	Birnin Kebbi Central Market	4,800,000.00	5,000,000.00	4,800,000.00	200,000.00
021511000100	KASCOM	3,000,000.00	3,000,000.00	3,600,000.00	(600,000.00)
052110400100	School of Nursing and Midwifery	19,990,000.00	20,000,000.00	18,000,000.00	2,000,000.00
011102500100	Religious Affairs	43,080,000.00	67,700,000.00	7,200,000.00	60,500,000.00
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)	2,000,000.00	2,500,000.00	1,200,000.00	1,300,000.00
051400200100	Social Security Welfare Fund	3,600,000.00	5,000,000.00		5,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	155,749,000.00	340,000,000.00	93,455,000.00	246,545,000.00
051702700100	Abdullahi Fodio Islamic Center	6,000,000.00	6,900,000.00	6,000,000.00	900,000.00
051702100100	Kebbi State University Aliero	60,000,000.00	280,000,000.00	60,000,000.00	220,000,000.00
052100300100	Primary Health Care Development Agency	12,000,000.00	24,000,000.00	24,000,000.00	-
011103300100	State Agency for Control of AIDS/HIV		10,000,000.00		10,000,000.00
011101000100	Due Process		24,000,000.00	2,803,000.00	21,197,000.00
011102100900	Kebbi State Contributory Pension Board		12,000,000.00		12,000,000.00
055100200100	Council of Chiefs	2,000,000.00	2,000,000.00	2,149,560.00	(149,560.00)
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	60,000,000.00	82,500,000.00	60,000,000.00	22,500,000.00
022000400100	Kebbi State Bureau of Statistics				-
052110700100	Community and Social Development Project (CSDP)		3,088,000.00		3,088,000.00
022000500100	Micro Finance Banks Operation		17,000,000.00		17,000,000.00
011200300100	House of Assembly	589,755,000.00	1,341,530,779.00	533,435,000.00	808,095,779.00
011200400100	House of Assembly Service Commission	10,600,000.00	39,000,000.00	3,600,000.00	35,400,000.00

022000600100	Youth Empowerment Social Support Operation (YESSO)		6,000,000.00		6,000,000.00
052110300100	Kebbi State Health System Dev. Proj. II	1,200,000.00	1,200,000.00	1,200,000.00	-
	Miscellaneous	1,860,000.00		1,860,000.00	(1,860,000.00)
	Kebbi Medical Center Kalgo		113,700,000.00	21,000,000.00	92,700,000.00
	Kebbi State Tsangaya Almajiri School				-
	Kebbi State Development Fund				-
	GRAND TOTAL	1,508,169,385.89	3,540,264,204.00	1,499,974,304.63	2,040,289,899.37

NOTE 15

DETAILS OF EXTERNAL LOAN REPAYMENT

S/ N	MONTH	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	JANUARY	90,402,745.00	36,342,977.01	54,059,767.99
2	FEBRUARY	90,402,745.00	38,342,977.01	52,059,767.99
3	MARCH	90,402,745.00	38,695,926.33	51,706,818.67
4	APRIL	90,402,745.00	38,695,926.33	51,706,818.67
5	MAY	90,402,745.00	38,695,926.33	51,706,818.67
6	JUNE	90,402,745.00	38,695,926.33	15,551,022,748.22
7	JULY	90,402,745.00	38,695,926.33	51,706,818.67
8	AUGUST	90,402,745.00	38,695,926.33	51,706,818.67
9	SEPTMBER	90,402,745.00	38,695,926.33	51,706,818.67
10	OCTOBER	90,402,745.00	38,695,926.33	51,706,818.67
11	NOVEMBER	90,402,745.00	38,695,926.33	51,706,818.67
12	DECEMBER	90,402,745.00	38,695,926.33	51,706,818.67
	TOTAL	1,084,832,940.00	461,645,217.32	623,187,722.68

NOTE 16:

DETAILS OF EXTERNAL LOANS 2018				
S/NO	CREDITOR	DESCRIPTION OF LOAN/ MULTILATERAL DEBTS	OUTSTANDING BAL. AS AT 31/12/2018 IN USD	OUTSTANDING BAL. AS AT 31/12/2018 IN NAIRA
		PROJECT		
1	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)USD	418,725.31	143,823,769.48
2	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)FRF(EUR)	684,579.16	268,361,876.51
3	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)CHF	43,934.24	17,223,100.76
4	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)DEM(EUR)	3,395,310.39	1,125,986,784.64
5	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)EUR	2,912,256.54	971,179,310.96
6	IDA	Kebbi State Community Based Poverty Reduction IDA	9,979,949.83	4,730,596,018.92
7	IDA	Kebbi State Health System Development IDA	3,225,972.67	1,536,659,821.63
8	IDA	Kebbi State National Fadama II IDA	5,367,370.99	2,600,705,939.49
9	IDA	Kebbi State HIV/AIDS Programme IDA	1,835,751.23	877,470,730.43
10	IDA	Kebbi State Community and Social Development Project	4,474,898.83	2,471,039,133.93
11	IDA	Kebbi State Health System Development Project(Additional Financing)	2,683,518.28	1,420,091,038.59
12	IDA	Kebbi State Third National Fadama Development Project IDA	4,178,206.72	2,359,934,719.59
13	IFAD	Kebbi State Community Based Agric & Rural Dev. Project IFAD XDR	3,368,873.42	2,971,615,866.31
14	IDA	Kebbi State Second HIV/AIDS Programme Dev. Project	3,036,187.12	1,436,845,192.67
		TOTAL	45,605,534.73	22,931,533,303.91

NOTE: 17

DETAILS OF ADVANCES (MIN. OF FIN. INCOP)

S/N	DESCRIPTION	AMOUNT OUTSTANDING AS AT 31/12/2018
		N
1	Housing Scheme Kalgo Quarters	170,522,500.00
2	KB Housing Scheme 2nd Aliero Quarters	222,148,520.42
3	Housing Loan Cash Granted	4,322,257.30
4	Car Loan for Political Office Holders	16,205,705.00
	TOTAL	413,198,982.72

NOTE: 18**DETAILS OF INTERNAL LOANS REPAYMENT**

S/N	MONTH	ORIGINAL	CURRENT YEAR	VARIANCE
		BUDGET 2018	ACTUAL 2018	
1	JANUARY	353,453,336.75	264,239,440.81	89,213,895.94
2	FEBRUARY	353,453,336.75	264,239,440.81	89,213,895.94
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	264,239,440.81	89,213,895.94
7	JULY	353,453,336.75	264,239,440.81	89,213,895.94
8	AUGUST	353,453,336.75	268,187,567.38	85,265,769.37
9	SEPTEMBER	353,453,336.75	264,239,440.81	89,213,895.94
10	OCTOBER	353,453,336.75	268,187,567.38	85,265,769.37
11	NOVEMBER	353,453,336.75	268,187,567.38	85,265,769.37
12	DECEMBER	353,453,336.75	268,187,567.38	85,265,769.37
	TOTAL	4,241,440,041.00	3,186,665,796.00	1,054,774,245.00

NOTE 19**DIVIDENDS RECEIVED FROM COMPANY 2018**

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
1	09-12-18	UBA PLC	572,373.00
2	23/4/2018	UBA DIVE	1,860,212.25
3	27/3/2018	AFRI PEODENTIAL	24,689.24
4	29/3/2018	AFRI LAND DIV. 4	9,539.46
5	28/3/2018	UNITED CAPITAL PLC	21,412,341.20
6	22/3/2018	LEGACY PENSION FUND MANAGEMENT	20,435,505.24
7	16/5/2018	INAPCO CIV.55	1,772,959.50
8	25/5/2018	FIDELITY BANK PLC DIV . 13	6.04
9	25/5/2018	FIDELITY BANK PLC DIV . 13	132,769.89
10	25/5/2018	FIDELITY BANK PLC DIV . 13	260,356.73
11	25/5/2018	FIDELITY BANK PLC DIV . 13	415,800.00
12	08-11-18	FCMB GROUP PLC	1,282,688.00
13	09-12-18	LARFAGE AFRICA PLC	485,857.05
14	27/9/2018	LARFAGE AFRICA PLC	565,191.90
15	16/5/2018	FBN HOLDINGS PLC	1,409,419.58
16	10-07-18	GUARANTY TRUST BANK PLC	383,522.00
17	23/10/2018	CONOIL PLC	205,943.85
18	7//11/2018	PZ CUSSIONS PLC	336,913.65
		TOTAL	51,566,088.58

NOTE 20**DETAILS OF INTERNAL LOANS PAYABLES**

S/N	LOAN DETAILS	AMOUNT
1	Excess Crude Account Backed Loan	9,460,764,516.68
2	Kebbi Home Saving & Loan	1,022,732,906.66
3	Budget Support Facility	16,869,000,000.00
4	Salary Bailout	6,725,286,141.99
5	Commercial Agric. Credit Scheme	2,691,621,876.89
6	Contractors Arrears	26,262,396,072.51
7	Pension and Gratuity Arrears	4,410,431,671.83
	TOTAL	67,442,233,186.56

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

TOTAL REVENUE COLLECTED BY MINISTRY 2018					
SUB HEARD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	Board of Internal Revenue	3,584,386,423.70	4,560,700,000.00	4,025,916,386.50	534,783,613.50
2	Judiciary	9,760,578.36	16,210,000.00	9,127,565.00	7,082,435.00
3	Ministry of Agriculture	48,645,925.00	1,067,268,012.00	123,728,384.57	943,539,627.43
4	Ministry of Works	8,749,503.31	40,000.00	580,794.57	(540,794.57)
5	Ministry of Health	644,000.00	1,010,000.00	791,090.00	218,910.00
6	Ministry of Finance	227,364,984.98	88,778,814.00	169,060.61	88,609,753.39
7	Ministry of Justice	3,684,508.15	100,000,000.00	599,777.47	99,400,222.53
8	Ministry of Education	2,568,176.78	3,400,000.00	2,653,000.00	747,000.00
9	Ministry of Land & Housing	53,476,661.00	63,320,504.00	56,700,711.77	6,619,792.23
10	Ministry of Information	-			-
11	Ministry of Youth & Sports	-			-
12	Ministry of Environment	953,000.00	10,889,320.00	468,500.00	10,420,820.00
13	Ministry of Commerce	5,110,493.00	6,000,000.00	2,552,700.00	3,447,300.00
14	Cabinet Office	-			-
15	Water Board	136,428,743.19	287,350,000.00	197,945,674.47	89,404,325.53
16	KARDA	1,045,170.00			-
17	KASCOM			151,361,164.00	
18	Kebbi Radio	6,238,344.00	7,000,000.00	4,733,747.59	2,266,252.41
19	Kebbi Television	723,000.00	1,600,000.00	204,000.00	1,396,000.00
20	Housing Corporation	1,991,915.00	5,300,000.00	1,926,000.00	3,374,000.00
21	B/Kebbi Central Market	2,829,400.00	1,900,000.00	2,456,190.00	(556,190.00)
22	State University Aliero	154,051,220.00	50,000,000.00	2,105,000.00	47,895,000.00
23	Civil Service Commission				-
24	School of Health Tech Jega	10,031,800.00	6,500,000.00	23,271,330.00	(16,771,330.00)
25	College of Education Argungu	13,281,000.00	4,000,000.00	106,640,850.00	(102,640,850.00)
26	College of Basic Studies Yauri	1,919,280.00	1,920,000.00	26,658,670.00	(24,738,670.00)
27	College of Agriculture Zuru	2,053,194.50	3,600,000.00	10,167,330.00	(6,567,330.00)
28	Forestry 11 project	900,200.00	140,000.00	347,800.00	(207,800.00)
29	Control Post Consultant		10,000,000.00		10,000,000.00
30	Board of Survey	45,458,500.67	50,000.00	1,893,000.00	(1,843,000.00)
31	Hotel & Tourism Board	2,111,300.00	15,000,000.00	7,175,381.70	7,824,618.30
32	Argungu Fishing Festival	-			-
33	Kebbi Hotel Abuja	40,000,000.00	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	7,506,505.00	1,150,000.00	31,746,300.00	(30,596,300.00)
36	Scholarship Board	300,000.00		1,500,000.00	(1,500,000.00)
37	Government Printing Press	-			-
38	Abduiihi Fodio Islamic Center	-	10,000,000.00	14,110,000.00	(4,110,000.00)

39	KUDA	3,802,400.00	6,350,000.00	7,554,244.07	(1,204,244.07)
40	Quarry Golongo	-			-
41	Tenders Board	265,586.75	8,500,000.00	231,700.00	8,268,300.00
42	Sir Yahaya Hospital	39,438,770.20	25,000,000.00	15,425,675.00	9,574,325.00
43	Polytechnic D/Gari	2,324,000.00	1,100,000.00	3,041,260.00	(1,941,260.00)
44	General Hospital Suru	215,550.00		103,869.00	(103,869.00)
45	R. E. B	-			-
46	Sir Ahmadu Bello Int. Airport	1,648,600.00	26,880,000.00	36,026,369.00	(9,146,369.00)
47	Argungu General Hospital	299,270.00		384,634.00	(384,634.00)
48	Yauri General Hospital	29,740.00		971,283.00	(971,283.00)
49	Kamba General Hospital	242,710.00		343,270.00	(343,270.00)
50	Wara General Hospital	52,040.00		194,220.00	(194,220.00)
51	Kangiwa General Hospital	163,850.00		294,362.58	(294,362.58)
52	Bunza General Hospital	1,360,371.00		1,903,900.00	(1,903,900.00)
53	Augie General Hospital	95,550.00		81,756.73	(81,756.73)
54	Mahuta General Hospital	103,300.00		125,000.00	(125,000.00)
55	KESEPA	50,000.00		60,000.00	(60,000.00)
56	Ministry of Water Resources	468,600.00		1,863,600.00	(1,863,600.00)
57	Ministry of Animal Health & Husb.	-	550,000.00	33,000.00	517,000.00
58	Kebbi Investment Company	-		5,500.00	(5,500.00)
59	Ministry of Higher Education	89,000.00			-
60	General Hospital Senchi	158,750.00		69,000.00	(69,000.00)
61	General Hospital Bagudo	111,500.00		278,600.00	(278,600.00)
62	General Hospital Gwandu	628,210.00		675,350.00	(675,350.00)
63	General Hospital Illo	122,600.00		133,900.00	(133,900.00)
64	General Hospital Jega	288,430.00		293,154.00	(293,154.00)
65	General Hospital Kaoje	110,010.00		78,025.00	(78,025.00)
66	General Hospital Maiyama	30,510.00		148,650.00	(148,650.00)
67	General Hospital Ribah	43,420.00		200,531.00	(200,531.00)
68	General Hospital Shanga	174,160.00		250,450.00	(250,450.00)
69	General Hospital Bena	68,100.00		140,300.00	(140,300.00)
70	General Hospital Wasagu	139,240.00		124,285.00	(124,285.00)
71	General Hospital Zauro	28,640.00		316,510.00	(316,510.00)
72	General Hospital Kambaza	49,150.00		187,750.00	-
73	General Hospital Zuru	449,640.00		778,900.00	(778,900.00)
74	Hafsat Eye Clinic	200,790.00		1,203,720.00	(1,203,720.00)
75	General Hospital Aliero			269,528.00	(269,528.00)
76	General Hospital Dirin Daji			250,101.00	(250,101.00)
77	General Hospital Koko			191,000.00	
78	General Hospital Dakin Gari			177,000.00	
	GRAND TOTAL	4,425,486,314.59	6,411,536,650.00	4,881,960,805.63	1,529,575,844.37

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
TOTAL		56	600	240	440

NOTE. 23**SCHEDULE OF INVESTMENT**Investment both quoted and un-quoted which book value **₦1,639,456,974.26**

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	PRINCE	PRESENT VALUE IN NAIRA
A		<u>BANK SECTOR</u>	N	N	N	N	N
1	1995	FIRST BANK PLC	6,521,389.00		6,521,389.00	6.90	44,997,584.10
2	1995	UNION BANK PLC	581,311.00	415,222.00	996,533.00	5.33	5,311,520.89
3	1995	UBA BANK	2,679,540.00		2,679,540.00	10.30	27,599,262.00
4	1994/95/2005	FIDELITY BANK PLC	8,171,037.00		8,171,037.00	2.45	20,019,040.65
5	2004	GUARANTY TRUST BANK PLC	1,420,452.00		1,420,452.00	4.53	6,434,647.56
6	2004	FCMB PLC	434,958.00		434,958.00	1.41	613,290.78
7	1995/2002/2005	STERLING BANK PLC	3,871,887.00		3,871,887.00	1.03	3,988,043.61
8		UNION BANK PLC IN NAME OF FINANCE	8,385.00		8,385.00	6.43	53,915.55
9	1995	SAVANNAH BANK PLC	500,000.00		500,000.00	0.50	250,000.00
10	1992/2010	UNITY BANK PLC	53,177,782.00		53,177,782.00	0.53	28,184,224.46
11	2007	JAIZ BANK	3,000,000.00		3,750,000.00	63.00	236,250,000.00
		SUB TOTAL					373,701,529.60
B		<u>DEVELOPMENT FINANCE SECTOR</u>			-		-
1	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00		200,321,804.00	1.00	200,321,804.00
2	1994	URBAN DEV. BANK PLC	5,161,290.00		5,161,290.00	1.00	5,161,290.00
3	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00		727,500.00	0.50	363,750.00
4	2010/11	Aso Saving/Loan PLC	40,000,000.00		40,000,000.00	0.50	20,000,000.00
5	2005/2006	ATLASS PORTFOLIO LTD	121,430,500.00		121,430,500.00	0.50	60,715,250.00
6	2004/2011/2014	LEGACY PENSION FUND LTD	27,889,932.00	493.15	27,890,425.15	3.74	104,310,190.06
7	2011/2012	UBA CAPITAL Plc	385,436.00		385,436.00	3.69	1,422,258.84
8	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00		96,359.00	4.21	405,671.39
		SUB TOTAL					392,700,214.29
C		<u>INSURANCE SECTOR</u>					
1	1992	INTERCON. WAPIC PLC	213,706.00		213,706.00	0.50	106,853.00
2	06-10-72	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.50	612,858.00
3	09-10-75	UNIC INSURANCE	104,532.00		104,532.00	0.50	52,266.00
		SUB TOTAL		15,551,022,748.22			771,977.00
D		<u>BUILDING MATERIALS SECTOR</u>					
1	1975/2010	CEMENT CO. NORTHERN NIG. PLC	61,380,000.00		61,380,000.00	9.35	573,903,000.00
2	2000	LAFARGE (WAPCO) PLC	1,000,990.00		1,000,990.00	45.00	45,044,550.00
3	2010	DANGOTE CEMENT PLC	30,800.00		30,800.00	230.00	7,084,000.00
		SUB TOTAL					626,031,550.00
E		<u>TELECOM SECTOR</u>					
1	1994/95	INTERCELLULAR PLC	48,195,000		48,195,000.00	1.00	48,195,000.00
		SUB TOTAL					48,195,000.00
F		<u>CONSTRUCTION SECTOR</u>					
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
		SUB TOTAL					4,409,797.80
G		<u>REAL ESTATE SECTOR</u>					
1	1998	UACN PROPERTY PLC	137,500.00	171,815.00	309,315.00	2.67	825,871.05
2	2012SCH	(consolidated scheme shares) UBA PLC					
		AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
		SUB TOTAL					1,208,509.39
H		<u>CONGLOMERATES SECTOR</u>					
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	40.22	20,914,400.00
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	20.60	15,423,158.20
7	1988	Nestle Foods PLC	15,000.00		15,000.00	1,485.00	22,275,000.00
		SUB TOTAL					143,669,905.50
I		<u>AUTOMOBILE/TYRE SECTOR</u>					
1	11-01-77	DUNLOP NIG PLC	1,250,827.00		1,250,827.00	0.5	625,413.50
		SUB TOTAL					625,413.50
J		<u>PETROLEUM MARKET SECTOR</u>					
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
		SUB TOTAL					25,974,267.18
K		<u>AGRICIAGRO ALLIED SECTOR</u>					
1		ARABLE CROP DEV. MARKETING CO.	8,330,000.00		8,330,000.00	1.00	8,330,000.00
		SUB TOTAL					8,330,000.00
L		<u>INDUSTRIAL/DOMESTIC SECTOR</u>					
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
		SUB TOTAL					1,506,071.00
		<u>POWER SECTOR</u>					
1		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00		12,332,739.00	1.00	12,332,739.00
		SUB TOTAL					12,332,739.00
		GRAND TOTAL					1,639,456,974.26

NOTE. 24

INVESTMENT IN COMPANIES DURING THE SEVEN YEARS PERIOD

YEAR OF INVESTMENT	AMOUNT
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
2012	1,294,244,571.90



Kebbi State of Nigeria