



**KEBBI STATE OF NIGERIA**

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

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

**AS AT 31ST DECEMBER, 2024**



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

## TABLE OF CONTENT

Description	Pages
Forward by State Auditor General	1
<b>Part – I</b>	
Responsibilities for the Financial Statement	3
Summary of Significant Accounting Policies	4
Audit Certificate	10
Statement of Cash Flow	12
Statement of Asset and Liability	16
Statement of Consolidated Revenue Fund	18
Statement of Capital Development Fund	20
<b>Part II</b>	
General Overview	21
Five Year Financial Summary	24
Policy of Spending Revenue at Source	27
Revenue Shortfalls	27
<b>Part III</b>	
Procurement Audit	35
Routine /Continua Assignment	35
Audit Observations	35
Boarded vehicles/ plants	36
Parastatals Department	36
Audit Queries	37
Ministry For Basic and Secondary Education	38
Kebbi State Urban Development Authority	39

Ministry of Land And Housing / Surveyor General	39
Ministry of Establishment, Training and Pension	40
Ministry of Information and Culture	40
<b>Part IV</b>	
Executive Summary	42
Performance Audit Report on the implementation of Specific Health and Education on Capital Projects	43
Summary of 2024 Performance Audit Finding and Recommendation	50
Summary and conclusion	53
Management Response	54
Performance Audit of Ministry of Basic Education	60
Performance Audit of Ministry of Health	69
Performance Audit of Primary Health Care Development Agency	81
Overall Auditor General's Recommendations	83
Overall Auditor General's Conclusion	84
<b>Part V</b>	
Notes To The Financial Statements	85
Note 1 Gross Statutory Allocation	86
Note 2 Details of Value Added Tax Receipts	87
Note 3 Summary of Recurrent Revenue by MDAs	88
Note 4 other FAAC Transfer Electronic Money Transfer (EMT)	89

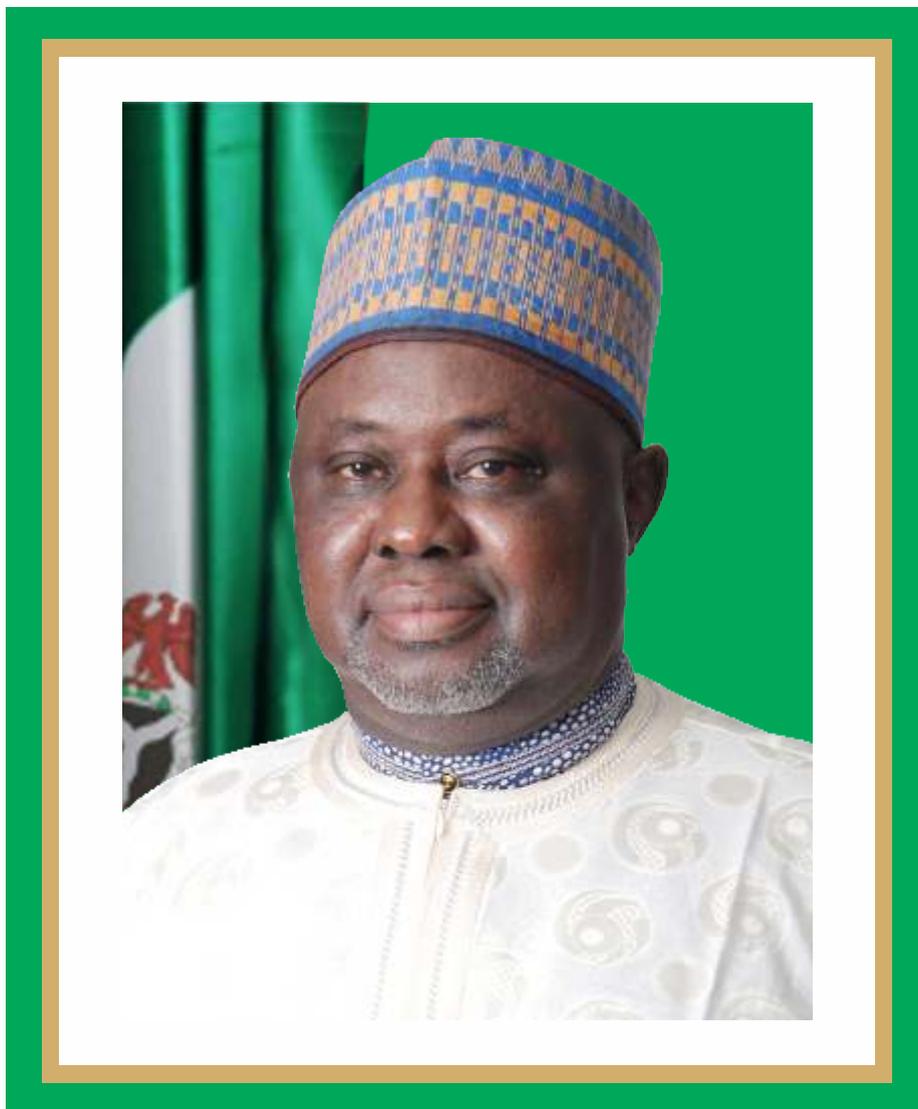
Note 5 Details of Exchange Difference /Gain	90
Note 6 Details of 25% Local Government Contribution to the Development Project	91
Note 7 Details of Miscellaneous (local Contribution To Primary Health Care Under 1 Roof	92
Note 8 Cash Held By MDAs	93
Note 9 Details of Personnel	94
Note 10 Details of Overhead	97
Note 11 Details of Capital Expenditure	101
Note 12 Details of Dividends Received	105
Note 13 Details of Grants Received	106
Note 14 Details of External loans Received	107
Note 15 Details of Internal loans Received	108
Note 16 Details of External Loan Repayments	109
Note 17 Details of Internal Loan Repayments	110
Note 18 Other Deduction from FAAC	111
Note 19 Banks Balances	112
Note 20 Details of Investment	113
Note 21 Details of outstanding Special imprest	116
Note 22 Details of Staff loan and Advances	117
Note 23 Details of External loans	118
Note 24 Internal loan Payables	119
Note 25 outstanding Contractual liabilities	119



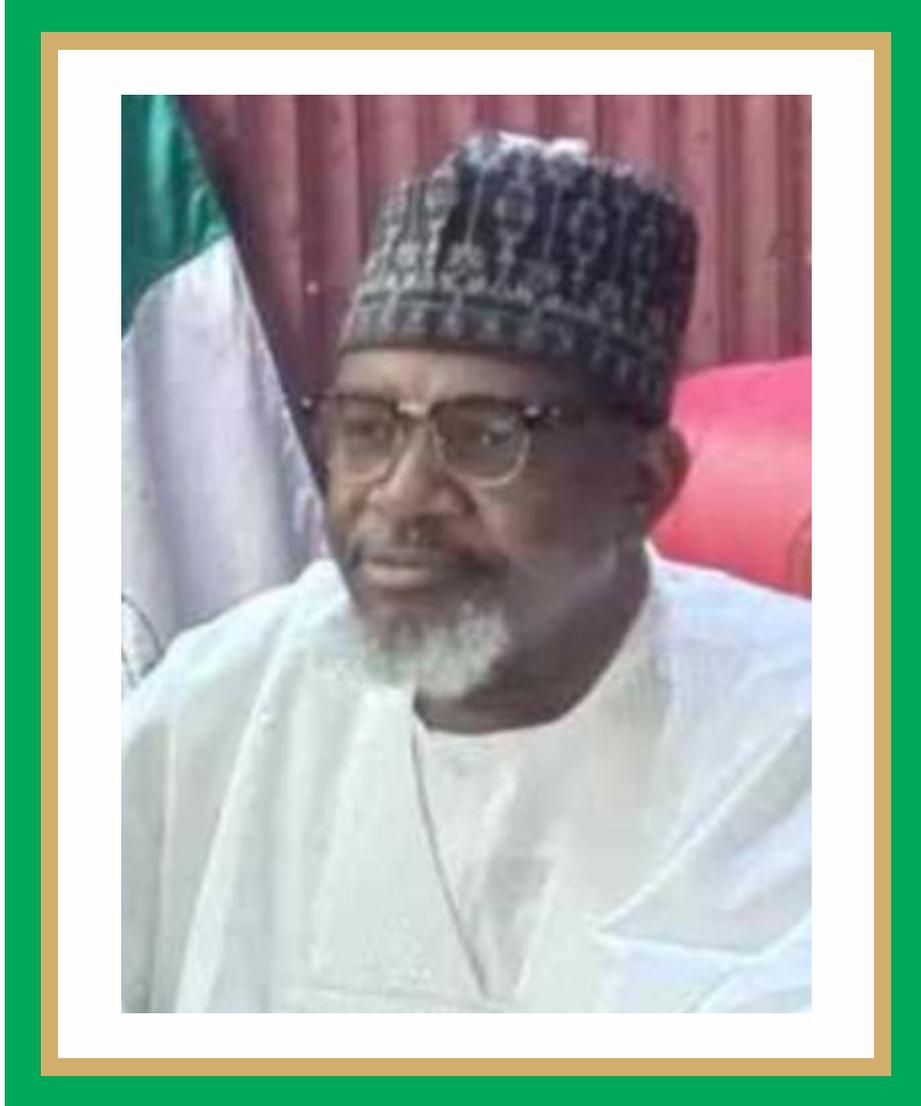


**HIS EXCELLENCY,  
COMRADE DR. NASIR IDRIS  
(Kauran Gwandu)  
THE EXECUTIVE GOVERNOR OF KEBBI STATE**





HIS EXCELLENCY,  
**SEN. UMAR ABUBAKAR, OFR**  
(Tafidan Kabi)  
DEPUTY GOVERNOR OF KEBBI STATE



**HON. MUHAMMAD USMAN**  
**SPEAKER**  
**KEBBI STATE HOUSE OF ASSEMBLY**



**BELLO USMAN** (FCNA, MSC, BSC)  
AUDITOR GENERAL, KEBBI STATE

## **FOREWORD BY THE STATE AUDITOR GENERAL**

The statutory basis of mandate to audit Accounts of the State Government is clearly stated in section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 4(1) of the Kebbi State Audit Law, No.20, of 2021 which provides for the appointment of an Auditor General of the State who shall audit the public accounts of the State and of all public offices and courts of the State and submit his report to the House of Assembly of the State through Public Account Committee (PAC). The Accounts of Kebbi State Government for the year ended 31st December, 2024 have been duly audited in accordance with the section 125(2) of the 1999 constitution of the Federal Republic of Nigeria (as amended), and Section 6(a) Kebbi State Audit Law, No. 20 of 2021, and in accordance with the National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspections of records and accounts kept in Ministries, Departments and Agencies (MDA) and Performance Audit of specific Health and Education related projects implemented with FY24. Subject to the observation in this report, and irregularities discovered have been conveyed in various letters to the accounting officers for necessary action. In compliance with section 125(5), of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), and section 26(1) of Kebbi State Audit Law of 2021.

It is a great pleasure for me having been appointed as the 6<sup>th</sup> Auditor General (Acting) of Kebbi State on 28<sup>th</sup> July, 2024 and the appointment confirmed by the State House of Assembly on the 16<sup>th</sup> October, 2024 as substantive Auditor General, here by submit my first time report for the year ended 31<sup>st</sup> December,2024. It is my pleasure to humbly lay before the Honorable House of Assembly, Kebbi state, the Auditor- General Annual Report on the Accounts of Kebbi State Government

### **ADOPTION OF IPSAS ACCRUAL ACCOUNTING:**

The process of Adoption of the International Public Sector Accounting Standard (IPSAS) Accrual Accounting began on the General-purpose Financial Statement (GPFS) of the State from the year 2021 and subsequently more efforts are being made to continue Accrual IPSAS accounting on the year 2022,2023 and 2024 accounts. The efforts to migrate from cash basis reporting format to Accrual concept is in pursuant to Kebbi State Government Commitment to full disclosure of its financial transactions as it demonstrated in its quest for accountability and transparency in the management of public resources. It is also worthy to mention that, having migrated to IPSAS Accrual reporting system both Office of the Accountant General and Office of the State Auditor General, experienced challenges and obstacles which is gradually being overcome more especially the valuation of Property Plant and Equipment (PPE) and maintenance of fixed Assets Registers by Government Ministries, Departments and Agencies (MDAs). The IPSAS Accrual on GPFS is aimed at informing citizens, Development partners, and other stakeholders transparently.

Let me seize this opportunity to acknowledge and appreciate the Government of Kebbi State and the effort of His Excellency the Governor of Kebbi State Comrade Dr. Nasiru Idris (Kauran Gwandu) FCNA, for his invaluable assistance in ensuring that the Financial Statement is developed and produced. Finally, many thanks to management and staff of the Accountant General's Office as well as my Director and staff for their contributions towards the success of this exercise.



**Bello Usman (FCNA, MSC, BSC)**  
Auditor General,  
Kebbi State

**PART 1**  
**RESPONSIBILITIES, OPINION AND STATEMENTS**



**KEBBI STATE OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**  
**MINISTRY OF FINANCE**  
Gwangajji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.

---

**RESPONSIBILITY FOR FINANCIAL STATEMENTS.**

The kebbi state 2024 financial statement were prepared using IPSAS  
(International Public Sector Accounting Standard) Cash Basis.

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).as the Accountant General, and the state's Accounting Officer for receipts and payments of Government, I am responsible for the general supervision of accounts and the preparation of annual financial statements.

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

Responsibility for integrity and objectivity of financial statements, rest entirely with the government, efforts have been made to ensure that the Financial Statements together with the notes thereon reflect the financial position of Government as at 31<sup>st</sup> December 2024 and its operation for the year ended on that date.

Bello Ibrahim (FCNA, FCCrFA, FCCCSA, FCPA)  
**Accountant General**  
**Kebbi State**



**KEBBI STATE OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**  
**MINISTRY OF FINANCE**  
Gwadangaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.

---

**KEBBI STATE GOVERNMENT NOTES TO THE FINANCIAL STATEMENTS**  
**Summary of Significant Accounting Policies**

**Introduction**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Kebbi State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Kebbi State.

These policies shall form part of the universally accepted framework for financial reporting in Kebbi State.

**IPSAS Cash Basis of Accounting**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore Bank Reconciliation Statement shall form integral part of periodic Reports in Kebbi State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items

3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Kebbi State.

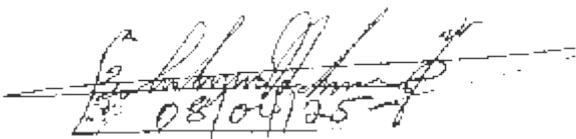
S/N	Accounting Policies:
1	<p><b>Accounting Terminologies / Definitions</b></p> <ol style="list-style-type: none"> <li>I. <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by the Kebbi State Government in preparing and presenting Financial Statements.</li> <li>II. <b>Cash:</b> Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</li> <li>III. <b>Cash equivalents</b> are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</li> <li>IV. <b>Cash basis</b> means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</li> <li>V. <b>Cash flows</b> are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</li> <li>VI. <b>Cash receipts</b> are cash inflows.</li> <li>VII. <b>Cash payments</b> are cash outflows.</li> <li>VIII. <b>Cash Controlled by Kebbi State Government</b> : Cash is deemed to be controlled by Kebbi State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</li> <li>IX. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics: <ul style="list-style-type: none"> <li>➤ Is an entity with the power to contract in its own name;</li> <li>➤ Has been assigned the financial and operational authority to carry on a Business;</li> <li>➤ Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;</li> <li>➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li> <li>➤ Is controlled by a public sector management or the government.</li> </ul> </li> <li>X. <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li> </ol>
2	<b>General Purpose Financial Statements (GPFS)</b>

	<p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Kebbi State Government, and Accounting Policies and Notes to the Financial Statements. In Kebbi State, the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"> <li>I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> <li><input type="checkbox"/> recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li> <li><input type="checkbox"/> Separately identifies payments made by third parties on behalf of the State government.</li> </ul> </li> <li>II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li> <li>III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li> <li>IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li> <li>V. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li> <li>VI. Accounting Policies and Explanatory Notes.</li> </ol>
3	<p><b>Basis of Preparation and Legal Provisions</b></p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Financial Regulations, State Audit Law, Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.</p>
4	<p><b>Fundamental Accounting Concepts</b></p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Kebbi State:</p> <ul style="list-style-type: none"> <li>x Cash Basis of Accounting;</li> <li>x Understability;</li> <li>x Materiality,</li> <li>x Relevance;</li> <li>x Going Concern Concept;</li> <li>x Consistency Concept</li> <li>x Prudence</li> <li>x Completeness, etc.</li> </ul>
5	<p><b>Accounting Period</b></p> <p>The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December in line with the national treasury circular Ref. No. OAGF/CAD/026/VOL102 30<sup>th</sup> December, 2013. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>

6	<p><b>Reporting Currency</b></p> <p>The GPFS are prepared in Nigerian Naira.</p>
7	<p><b>MDA for Consolidation</b></p> <p>y The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Kebbi State Government except Government Business Enterprises (GBEs).</p>
8	<p><b>Comparative Information</b></p> <p>y The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).</p>
9	<p><b>Budget Figures</b></p> <p>y These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Kebbi State.</p>
10	<p><b>Receipts</b></p> <p>x These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.</p> <p>x These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.</p>
11	<p><b>External Assistance</b></p> <p>x Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.</p> <p>x External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</p>
12	<p><b>Other Borrowings / Grants &amp; Aid Received</b></p> <p>y These shall be categorised as either short or long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.</p>
13	<p><b>Interest Received</b></p> <p>x Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.</p>

14	<p><b>Government Business Activities</b></p> <p>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.</p> <p>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</p>
15	<p><b>Payments</b></p> <ul style="list-style-type: none"> <li>y These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.</li> <li>y Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.</li> </ul>
16	<p><b>Loans Granted:</b></p> <ul style="list-style-type: none"> <li>y Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.</li> </ul>
17	<p><b>Loan Repayments</b></p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>
18	<p><b>Interest on Loans:</b></p> <ul style="list-style-type: none"> <li>y Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments</li> </ul>
19	<p><b>Foreign Currency Transactions:</b></p> <ul style="list-style-type: none"> <li>y Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.</li> <li>y At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.</li> </ul>
20	<p><b>Prepayments</b></p> <ul style="list-style-type: none"> <li>y Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</li> </ul>

21	<p><b>Investments:</b></p> <p>y Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.</p>
22	<p><b>Leases</b></p> <p>x Cash Payment for Finance Leases are leases which effectively transfer to the leeses entity substantially all the risks and benefits incidental to ownership of the leased item. They are treated as capital payments and disclosed in the Statement of Cash Receipts and payments</p> <p>x Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</p>
23	<p><b>Cash Balances</b></p> <p>This includes Cash in Hand, at Bank and Cash Equivalentts at the end of the Financial year.</p>
24	<p><b>Advances</b></p> <p>All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.</p>



**BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)  
ACCOUNTANT - GENERAL KEBBI STATE**



# OFFICE OF THE STATE AUDITOR GENERAL

P.M.B. 1050, KEBBI STATE

Our Ref:

Date: 19<sup>th</sup> June,2025

## AUDIT CERTIFICATE

The Financial statements of Government of Kebbi state of Nigeria for the year ended 31<sup>st</sup>December 2024, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended).and Kebbi State Law No.20 of 2021.

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standard (IPSAS) Cash Basis as described in Notes 1 to 183. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Kebbi State for the year ended **December 31, 2024** and the transactions or the fiscal year ended on that date.

**Bello Usman (FCNA, MSC, BSC)**  
Auditor General,  
Kebbi State

## STATEMENTS

- Statement of Cash Flow
- Statement of Asset and Liability
- Statement of Consolidated Revenue Fund
- Statement of Capital Development Fund

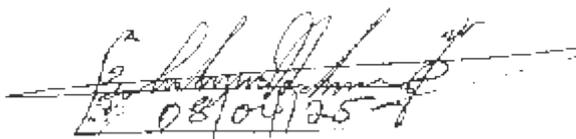
STATEMENT NO 1				
KEBBI STATE GOVERNMENT OF NIGERIA				
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024.				
ANNUAL	CASH FLOW FROM OPERATING ACTIVITIES:	NO- TES	CURRENT YEAR	PREVIOUS YEAR
BUDGET 2024	RECEIPT:		ACTUAL 2024	ACTUAL 2023
₦			₦	₦
79,254,269,350.00	Statutory Allocation From FAAC	1	15,927,134,055.41	33,804,098,615.48
57,566,970,490.04	Valua Added Tax Allocation	2	64,949,680,282.34	33,900,796,694.08
<b>136,821,239,840.04</b>	<b>SUB TOTAL - Statutory Allocation</b>		<b>80,876,814,337.75</b>	<b>67,704,895,309.56</b>
11,091,998,605.88	Direct Taxes	3	7,952,096,025.07	10,058,923,026.29
389,164,956.00	Fine	3	275,609,232.25	303,543,557.75
3,092,560,847.00	Fees	3	183,739,488.16	202,023,119.84
	Mining Rents		0.00	0.00
	Royalties		0.00	0.00
71,270,000.00	Licences	3	31,321,240.00	32,648,250.50
50,400,000.00	Earning	3	258,600,335.85	201,469,012.61
3,183,135,045.38	Sales	3	603,400,783.65	470,094,362.77
39,574,000.00	Sales/Rent on Gov't Buildings	3	194,754,405.00	71,868,911.00
40,538,337.00	Sales/Rent on Land & Others	3	0.00	0.00
104,300,000.00	Interest Earned	3	1,367,735,655.18	202,379,565.02

	Investment Income	3	0.00	252,800.00
324,400,000.00	Re-imbusement (Repayment General)	3	500,069,873.69	193,873,103.22
<b>18,387,341,791.26</b>	<b>Sub-Total -</b>		<b>11,367,327,038.85</b>	<b>11,737,075,709.00</b>
	Local Government Revenue	3	3,408,397,831.43	0.00
	<b>Sub-Total -Independent Revenue</b>		<b>14,775,724,870.28</b>	<b>11,737,075,709.00</b>
2,166,512,849.64	Other FAAC Transfer (Electronic Money Transfer EMT)	4	2,238,674,721.16	2,786,529,379.30
31,106,842,170.60	Exchange Diffirence/Gain	5	36,195,766,609.00	10,699,490,690.96
271,643,770.40	Ecologycal Fund			
2,579,995,950.00	Other FAAC Receipt			
	Grant			23,211,017,312.26
<b>36,124,994,740.64</b>			<b>38,434,441,330.16</b>	<b>36,697,037,382.52</b>
	<b>TOTAL RECIEPT</b>		<b>134,086,980,538.19</b>	<b>116,139,008,401.08</b>
<b>273,642,479,680.08</b>	<b><u>PAYMENTS:</u></b>			
40,578,149,105.98	Personnel Cost (Including Salaries on CRF Charges/Pensions	ST3	31,195,760,494.47	25,153,756,246.31
42,954,435,043.00	Overhead Cost (Including Services on Subvention and Parastatals)	ST3	31,028,472,008.79	19,674,181,986.21
0.00	Other FAAC Deductions(Ecological)	ST4	436,071,837.65	910,888,884.83
<b>83,532,584,148.98</b>	<b>TOTAL PAYMENTS:</b>		<b>62,660,304,340.91</b>	<b>45,738,827,117.35</b>
<b>47,972,668,247.30</b>	<b>NET OPERATING ACTIVITIES</b>		<b>71,426,676,197.28</b>	<b>70,400,181,283.73</b>

	Dividend Received	170	196,138,021.58	203,854,644.97
	<b>NET OPERATING ACTIVITIES</b>		<b>71,622,814,218.86</b>	<b>70,604,035,928.70</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
55,892,956,066.73	Capital Expenditure : Administrative Sector	125	(19,284,400,255.49)	(19,375,868,109.86)
95,960,203,761.85	Capital Expenditure : Economic Sector	125	(46,715,714,432.68)	(31,742,242,517.08)
2,605,475,505.40	Capital Expenditure : Law and Justice	125	(660,754,451.19)	(222,000,000.00)
49,133,810,187.50	Capital Expenditure: Social Sector	125	(14,394,773,828.25)	(9,022,480,858.23)
5,362,322,584.00	Capital Expenditure : Contingency Fund/Planning Reseave		(1,145,845,720.00)	(1,145,845,720.00)
<b>208,954,768,105.48</b>	<b>NET CASH FLOWS FROM INVESTMENT ACTIVITES:</b>		<b>(82,201,488,687.61)</b>	<b>(61,508,437,205.17)</b>
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
804,262,180.00	Proceeds from External Loan Received:	172	19,418,834,450.29	9,839,678,701.00
3,000,000,000.00	Proceeds from Internal Loans :	173	3,133,541,542.29	3,598,950,798.29
400,000,000.00	Loan Repayment (External Loan)	174	(3,887,313,649.24)	(1,026,797,989.47)
2,303,384,877.00	Loan Repayment (Internal Loan)	175	(835,723,136.79)	(4,908,459,319.18)
27,760,687,251.86	Grant	171	8,826,780,086.00	
12,820,107,601.92	Sales of Government Asset (Airport)	8	0.00	0.00

6,507,647,057.00	Net Cash Flow From Financing Activities		26,656,119,292.55	7,503,372,190.64
	<b>Movement in Other Cash Equivalent Account</b>			
0.00	(Increase)/Decrease in Investments		82,201,488,687.61	61,508,437,205.17
0.00	Net (Increase) Decrease in Other Cash Equivalents:		13,115,180,508.68	19,995,772,063.96
<b>0.00</b>	<b>Total Cashflow from other Cash Equivalent Accounts</b>		<b>95,316,669,196.29</b>	<b>81,504,209,269.13</b>
<b>54,165,337,186.00</b>	<b>Net Cash for the year</b>			
	Cash & its Equivalent 1-01-2024		19,995,772,063.96	27,499,144,254.60
	Cash & its Equivalent 31-12-2024	177	<b>13,114,528,552.18</b>	<b>19,995,772,063.96</b>

The accompanying notes form part of these Statements

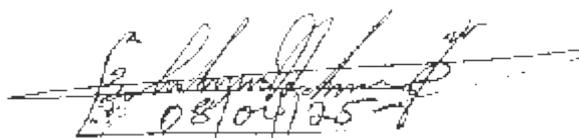


Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)  
ACCOUNTANT - GENERAL KEBBI STATE

<b>STATEMENT NO 2</b>				
<b>KEBBI STATE GOVERNMENT OF NIGERIA</b>				
<b>STATEMENT OF ASSET AND LIABILITY FOR THE YEAR ENDED 31ST DECEMBER, 2024.</b>				
	NOTES	CURRENT YEAR ACTUAL 2024	PREVIOUS YEAR ACTUAL 2023	
ASSETS		₦	₦	
LIQUID ASSETS				
Cash Held by MDAs	12	651,956.50	1,635,053.46	
Cash & Banks Balances	177	13,114,528,552.18	19,995,772,063.96	
TOTAL LIQUIDITY ASSETS		13,115,180,508.68	19,997,407,117.42	
INVESTMENTS AND OTHER CASH ASSET				
State Investment	178	8,704,655,325.12	8,347,410,113.79	
Imprest	179	1,161,717,133.17	14,597,909,322.78	
Staff Loans & Advances	180	181,673,969.41	264,429,030.86	
Intangible Asset	SEE AG's Report	137,526,091,004.64	93,490,289,318.35	
TOTAL INVESTMENTS AND OTHER CASH ASSET		147,574,137,432.34	116,700,037,785.78	
TOTAL ASSETS		160,689,317,941.02	136,697,444,903.20	
LIABILITIES:-				
Public Funds				
Consolidated Revenue Fund	ST3	65,497,596,751.29	39,436,421,226.85	
Capital Development fund	ST4	1,124,025,060.37	13,836,958,978.44	
Contractual Obligation	183	11,629,489,871.08	11,629,489,871.08	
Outstanding Pension/Gratuity		0.00	0.00	
TOTAL PUBLIC FUNDS		78,251,111,682.74	64,902,870,076.37	

<u>EXTERNAL AND INTERNAL LOANS</u>				
External Loan	181	78,845,686,132.41	36,241,664,602.76	
Internal Loan	182	3,592,520,125.87	35,552,910,224.07	
TOTAL EXTERNAL AND INTERNAL LOANS		82,438,206,258.28	71,794,574,826.83	
OTHER LIABILITIES				
Deposits:-		0.00	0.00	
TOTAL LIBILITIES		160,689,317,941.02	136,697,444,903.20	

**The accompanying notes form part of these Statements**



**Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)  
ACCOUNTANT - GENERAL KEBBI STATE**

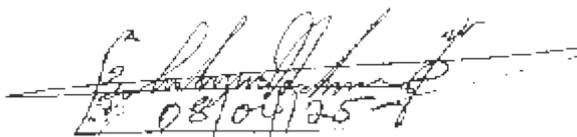
**STATEMENT NO 3  
KEBBI STATE GOVERNMENT OF NIGERIA**

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024.**

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ACTUAL YEAR 2024	FINAL BUDGET	INITIAL /ORIGINAL BUDGET	SUPLIME NTARY BUDGET	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
27,499,144,254.60	Opening Balance		39,430,421,226.85				
	<b>ADD REVENUE</b>						
33,804,098,615.48	Statutory Allocation FAAC	1	15,927,134,055.41	79,254,269,350.00	79,254,269,350.00	0.00	63,327,135,294.59
33,900,796,694.08	Value Added Tax Allocation	2	64,949,680,282.34	57,566,970,490.04	57,566,970,490.04	0.00	(7,382,709,792.30 )
<b>95,204,039,564.16</b>	<b>SUB TOTAL STATUTORY ALLOCATION</b>		<b>120,307,235,564.60</b>	<b>93,327,696,670.00</b>	<b>93,327,696,670.00</b>	0.00	(26,979,538,894.6 0)
10,058,923,026.29	Direct Taxes	3	7,952,096,025.07	11,590,998,605.88	11,590,998,605.88	0.00	3,638,902,580.81
303,543,557.75	Fine	3	275,609,232.25	389,164,956.00	389,164,956.00	0.00	113,555,723.75
202,023,119.84	Fees	3	183,739,488.16	3,092,560,847.00	3,092,560,847.00	0.00	2,908,821,358.84
	Mining Rents		0.00	0.00	0.00	0.00	0.00
	Royalties		0.00	0.00	0.00	0.00	0.00
32,648,250.50	Licences	3	31,321,240.00	71,270,000.00	71,270,000.00	0.00	39,948,760.00
201,469,012.61	Earning	3	258,600,335.85	50,400,000.00	50,400,000.00	0.00	(208,200,335.85)
470,094,362.77	Sales	3	603,400,783.65	2,184,135,045.38	2,184,135,045.38	0.00	1,580,734,261.73
71,868,911.00	Sales/Rent on Gov't Buildings	3	194,754,405.00	39,574,000.00	39,574,000.00	0.00	(155,180,405.00)
	Sales/Rent on Land & Others	3	0.00	40,538,337.00	40,538,337.00	0.00	40,538,337.00
202,379,565.02	Interest Earned	3	1,367,735,655.18	104,300,000.00	104,300,000.00	0.00	(1,263,435,655.18 )
252,800.00	Investment Income	3	0.00	0.00	0.00	0.00	-
193,873,103.22	Re-imbusement	3	500,069,873.69	324,400,000.00	324,400,000.00	0.00	(175,669,873.69)
	<b>Local Government Revenue</b>	3	<b>3,408,397,831.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>11,737,075,709.00</b>	<b>Sub-total - Independent Revenue</b>		<b>14,775,724,870.31</b>	<b>17,887,341,791.26</b>	<b>17,887,341,791.26</b>	0.00	3,111,616,920.95
	<b>Other Revenue Sources</b>						
10,699,490,690.96	Exchange Gain	5	36,195,766,609.00	0.00	0.00	0.00	(36,195,766,609.0 0)
0.00	Bank Charges		0.00	0.00	0.00	0.00	0.00
2,786,529,379.30	Other FAAC Transfers	4	2,238,674,721.16	0.00	0.00	0.00	(2,238,674,721.16 )
1,070,778,453.42	Forex Equalisation	6	0.00	0.00	0.00	0.00	0.00

105,068,504.32	Solid Minirals	7	0.00	0.00	0.00	0.00	0.00
	<b>Sub Total</b>		<b>38,434,441,330.16</b>				
<b>14,661,867,028.00</b>	<b>TOTAL REVENUE:</b>		<b>173,517,401,765.07</b>	<b>111,215,038,461.26</b>	<b>111,215,038,461.26</b>	<b>0.00</b>	<b>(23,867,921,973.65)</b>
	<b>LESS: EXPENDITURE</b>						
	Personnel						
	Expenditure by						
	Administrative						
25,153,756,246.31	Classification	13	31,195,760,494.47	40,344,553,363.72	37,321,249,105.98	0.00	9,148,792,869.25
	Overhead						
	Expenditure by						
	Administrative						
19,674,181,986.21	Classification	14	31,028,472,008.79	44,487,743,502.00	37,679,251,002.00	0.00	13,459,271,493.21
	Other FAAC						
910,888,884.83	Deduction(Ecological )	176	436,071,837.65	0.00	0.00	0.00	(436,071,837.65)
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>						
	Proceeds from						
	External Loan						
9,839,678,701.00	Received:	172	19,418,834,450.29	5,880,000,000.00	5,880,000,000.00	0.00	(13,538,834,450.29)
	Proceeds form						
3,598,950,798.29	Internal Loans :	173	3,133,541,542.29	3,000,000,000.00	3,000,000,000.00	0.00	(133,541,542.29)
(1,026,797,989.47)	Loan Repayment	174	(3,887,313,649.24)	400,000,000.00	10,283,668,593.00	0.00	4,287,313,649.24
(4,908,459,319.18)	Loan Repayment	175	(835,723,136.79)	2,303,384,877.00	7,220,000,000.00	0.00	3,139,108,013.79
	(Internal Loan)						
<b>53,242,199,307.99</b>	<b>TOTAL EXPENDITURE</b>		<b>80,489,643,547.46</b>	<b>96,415,681,742.72</b>	<b>101,384,168,700.98</b>	<b>0.00</b>	<b>15,926,038,195.26</b>
<b>68,360,782,993.17</b>	<b>OPERATING BALANCE</b>		<b>93,027,758,217.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(93,027,758,217.61)</b>
	<b>APPROPRIATION /TRANSFERS:</b>						
28,924,361,766.32	Transfer to CDF	ST4	27,530,161,466.32	0.00	0.00	0.00	(27,530,161,466.32)
<b>39,436,421,226.85</b>	<b>CLOSING BALANCE</b>		<b>65,497,596,751.29</b>				

The accompanying notes form part of these Statements



Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)  
ACCOUNTANT - GENERAL KEBBI STATE

**STATEMENT NO 4  
KEBBI STATE GOVERNMENT OF NIGERIA**

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024.**

ACTUAL PREVIOUS YEAR 2023	DESCRIPTION	NOTE	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET 2024	INITIAL / ORIGINAL BUDGET 2024	SUPPLIM ENTARY BUDGET 2024	PERFORMANCE ON TOTAL %
₦				₦	₦	₦	₦
2,015,793,133.12	Opening Balance		13,836,958,978.44	6,893,001,164.68	6,893,001,164.68	0.00	200.74
	<b>ADD REVENUE</b>						
28,930,361,766.32	Transfer From CRF	ST3	27,530,161,466.32	0.00	0.00	0.00	0.00
6,792,872,787.41	Local Govt Contribution	10	10,351,216,527.54	10,640,928,815.60	10,640,928,815.60	0.00	97.28
3,598,950,798.29	Internal Loans	173	3,133,541,542.29	3,000,000,000.00	3,000,000,000.00	0.00	104.45
9,839,678,701.00	External Loans	172	19,418,834,450.29	5,880,000,000.00	5,880,000,000.00	0.00	330.25
752,867,040.24	Miscellaneous (Local Govt Contribution to Primary Health Care under 1 roof)	11	752,867,040.24	860,000,000.00	860,000,000.00	0.00	87.54
23,211,017,312.26	Grants	171	8,826,780,086.00	27,760,687,251.86	25,432,879,719.86	0.00	31.80
203,854,644.97	Dividend Received from Companies	170	196,138,021.58	5,000,000.00	5,000,000.00	0.00	3922.76
<b>75,345,396,183.61</b>	<b>TOTAL REVENUE AVAILABLE</b>		<b>84,046,498,112.70</b>	<b>55,039,617,232.14</b>	<b>52,711,809,700.14</b>	<b>0.00</b>	<b>152.70</b>
	<b>LESS : CAPITAL EXPENDITURE</b>						
19,375,868,109.86	Capital Expenditure : Administrative Sector	125	19,284,400,255.49	47,628,733,107.13	36,800,758,788.13	0.00	40.49
31,742,242,517.08	Capital Expenditure : Economic Sector	125	46,719,714,432.68	93,736,762,836.85	80,662,967,386.85	0.00	49.84
222,000,000.00	Capital Expenditure : Law and Justice	125	660,754,451.91	3,013,475,506.40	3,013,475,506.40	0.00	21.93
9,022,480,858.23	Capital Expenditure: Social Sector	125	14,394,773,828.25	43,338,762,108.10	43,338,762,108.10	0.00	33.21
1,145,845,720.00	Capital Expenditure : Contingency Fund/Planning Reseave	125	1,862,830,084.00	5,362,322,584.00	5,362,322,584.00	0.00	34.74
<b>61,508,437,205.17</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>82,922,473,052.33</b>	<b>193,080,056,142.48</b>	<b>169,178,286,373.48</b>	<b>0.00</b>	<b>42.95</b>
	Intangible Assets						
<b>13,836,958,978.44</b>	<b>CLOSING BALANCE</b>		<b>1,124,025,060.37</b>				

The accompanying notes form part of these Statements

Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)  
ACCOUNTANT - GENERAL KEBBI STATE

# PART II

## GENERAL OVERVIEW

### 2.0 INTRODUCTION

The Kebbi State account and financial statement for the year ended 31<sup>st</sup> December, 2024 was received on 08 April, 2025 from the Accountant General of the State.

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31<sup>st</sup> December, 2024, which provides the records of the financial activities of Kebbi State for the year. This report reviews the financial performance and outcomes of the government in its attempt to match the objectives of financial management with the objective of governance.

Section 31 (1,2,3&4) Kebbi State Audit Law of 2021, enjoins the Accountant General to sign and present to the Auditor General, the accounts showing fully the statements of Financial Performance, Financial Position, Cash flow Statement, Statement of Capital Development Fund(CDF), Statement on the last day of the financial year, the statement of Consolidated Revenue Fund and other funds specified in the law. These accounts are to be audited and certified by the state Auditor General in accordance with section 125(2) of the constitution of the Federal Republic of Nigeria 1999.

**Audit Observations:** - Some Material Errors in the Account were raised and forwarded to Accountant General Office and subsequently the issues were addressed. The Communication Channel Established Provides a greater Opportunity in Facilitating the Audit Exercise.

Finally, the Office of the State Auditor General hereby forward the Report of the Audited and financial statements of Kebbi State Government for the year ended 31<sup>st</sup> December 2024, to the Honourable State House of Assembly for consideration

#### 2.1.1 PREVIOUS AUDIT REPORTS

Auditor General Reports for the financial year ended 31<sup>st</sup> December, 1999 to 2023 (24 years) have been separately submitted to the state Honorable House of Assembly. Most of the reports have been discussed and finalized between the public accounts committee and the affected accounting officers of various Ministries, Departments and Agencies (MDAs).

## **2.1.2 OVERVIEW OF THE YEAR 2024 FINANCIAL PERFORMANCE**

### **2.1.3**

The financial year 2024 recorded a decrease in the statutory revenue receipts from Federal Allocation Account compared to the previous year 2023. The Value Added Tax receipts Shows an Increase over the Previous Year. The State Internally Generated Revenue shows a positive increase compared to previous year 2023. Other Statutory Revenue Receipts from the Federation Account Receipts were also favourable. Receipts in respect of Grant from Federal Government (SFTAS) supplemented the revenue profile. The expenditure performances of both Recurrent and Capital Expenditure indicated favourable aggregate against the projected estimate during the period under review.

### **2.1.4 CONTRACT AWARDS**

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

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

### **2.1.4 INTERNAL CONTROL SYSTEM**

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

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

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

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

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

### **2.1.5 DISPARITY**

As a way of speedy and easy confirmation of the accuracy and completeness of the Accountant Generals Accounts and statements, audited accounts, returns of actual recurrent expenditure were compared with corresponding figures in the Accountant

General's report. The comparison revealed very significant disparity but these were reconciled and resolved. This approach became necessary due to absence of some vital records. It is however worth mentioning here that, this situation will continue to feature as long as the Accountant Officer of MDAs does not produce monthly Receipt and Performance records, followed by evidence of reconciliations with the Accountant General office.

## 2.1.6 REPORTING CURRENCY

The Financial Statements are prepared in Nigerian Naira

## 2.1.7 FIVE YEAR FINANCIAL SUMMARY

YEARS	2024	2023	2022	2021	2020
<b>2.1.8 REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
Statutory Allocation	15,927,134,055.41	33,804,098,615.48	40,085,353,980.59	37,424,355,018.00	35,791,477,878.76
Internally Generated Revenue	14,775,724,870.31	11,737,075,709.00	8,428,980,800.67	9,857,039,462.25	7,977,371,803.14
Value Added Tax (VAT)	64,949,680,282.34	33,900,796,694.08	24,435,834,471.21	20,216,067,883.02	14,522,931,240.11
Local Government Contribution 25%	<b>10,351,216,527.54</b>	6,792,872,787.45	6,318,571,732.44	6,478,560,811.33	6,805,972,985.98
Excess Crude Oil	-				773,538,106.99
<b>Total</b>	<b>106,003,755,735.60</b>	<b>86,234,843,805.97</b>	<b>72,950,169,252.40</b>	<b>73,976,023,174.60</b>	<b>65,871,292,014.98</b>
<b>2.1.9 EXPENDITURE</b>					
YEARS	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
Personnel Cost (MDAS)	31,195,760,494.47	25,153,756,246.31	35,735,797,006.22	9,251,239,991.10	9,188,672,860.58
Grant and Subvention (Board and Parastatals)				9,224,443,955.58	9,738,787,788.17
Consolidated Revenue Fund Charges ( Public and Political Office Holders )				5,584,829,612.58	7,167,885,564.20
COVID 19 Expenses(wage)				397,229,076.55	7,167,885,564.20
<b>Total Personnel Cost</b>				<b>24,457,742,635.81</b>	<b>26,095,346,212.95</b>
Overhead Cost	31,028,472,008.79	19,674,181,986.21	15,794,129,019.37	14,879,615,901.29	9,643,081,037.34
Capital Expenditure	82,201,488,687.61	61,508,437,205.17	33,718,004,119.21	38,476,466,765.20	26,344,797,072.21
<b>Total</b>	<b>144,425,721,190.87</b>	<b>106,336,375,437.69</b>	<b>85,247,930,144.80</b>	<b>77,813,825,302.30</b>	<b>62,083,224,322.50</b>

## 2.2.0 GENERAL OBSERVATION.

### 2.2.1 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT.

The estimated statutory allocation from the Federation Account for the year under review was Budgeted at **₦79,254,269,350.00** (Seventy Nine Billion, Two Hundred and Fifty Four Million, Two Hundred and Sixty Nine Thousand Three Hundred Fifty Naira only). However the actual receipts by the state stood at **₦15,927,134,055.41** (Fifteen Billion, Nine Hundred and Twenty Seven Million, One Hundred and Thirty Four

Thousand, and Fifty Five Naira, Forty One Kobo only) representing **20.10%**. The revenue profile of the Accountant General Statement were verified and confirmed to have received within the period under review the sum of **₦26,957,952,422.00** (Twenty Six Billion, Nine Hundred and Fifty Seven Million, Nine Hundred and Fifty Two Thousand, Four Hundred and Twenty Two Naira, ) While Deduction from FAAC stood at **₦6,846,146,193.48**( Six Billion ,Eight Hundred and Forty Six Million , One Hundred and Forty Six Thousand , One Hundred and Ninety Three Naira Forty Eight Kobo Only) Details of revenue collection are tabulated here under. Viz.

S/N	MO NTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
		₦			₦	₦		₦	
1	JAN.	6,604,522,445.83	0.00	6,604,522,445.83	2,453,700,232.14	249,229,237.44	2,204,470,994.70	(4,150,822,213.69)	37.15
2	FEB.	6,604,522,445.83	0.00	6,604,522,445.83	3,061,423,639.82	406,390,190.56	2,655,033,449.26	(3,543,098,806.01)	46.35
3	MAR	6,604,522,445.87	0.00	6,604,522,445.87	103,829,304.94	469,189,173.97	(365,359,869.03)	(6,500,693,140.93)	1.57
4	APR	6,604,522,445.83	0.00	6,604,522,445.83	1,892,011,443.73	303,134,937.59	1,588,876,506.14	(4,712,511,002.10)	28.65
5	MAY	6,604,522,445.83	0.00	6,604,522,445.83	1,583,953,774.49	294,802,271.03	1,289,151,503.46	(5,020,568,671.34)	23.98
6	JUN.	6,604,522,445.83	0.00	6,604,522,445.83	861,683,579.43	275,307,951.28	586,375,628.15	(5,742,838,866.40)	13.05
7	JUL.	6,604,522,445.83	0.00	6,604,522,445.83	691,375,778.51	270,686,630.06	420,689,148.45	(5,913,146,667.32)	10.47
8	AUG	6,604,522,445.83	0.00	6,604,522,445.83	826,878,632.69	571,966,710.06	254,911,922.63	(5,777,643,813.14)	12.52
9	SEP.	6,604,522,445.83	0.00	6,604,522,445.83	1,011,602,138.93	576,911,616.07	434,690,522.86	(5,592,920,306.90)	15.32
10	OCT	6,604,522,445.83	0.00	6,604,522,445.83	607,841,982.98	565,998,932.84	41,843,050.14	(5,996,680,462.85)	9.20
11	NOV	6,604,522,445.83	0.00	6,604,522,445.83	351,428,683.04	559,056,426.98	(207,627,743.94)	(6,253,093,762.79)	5.32
12	DEC	6,604,522,445.83	0.00	6,604,522,445.83	2,481,404,864.71	616,417,580.57	1,864,987,284.14	(4,123,117,581.12)	37.57
	<b>TOTAL</b>	<b>79,254,269,350.00</b>	<b>0.00</b>	<b>79,254,269,350.00</b>	<b>15,927,134,055.41</b>	<b>5,159,091,658.45</b>	<b>10,768,042,396.96</b>	<b>(63,327,135,294.59)</b>	<b>20.10</b>

### 2.2.3 VALUE ADDED TAX (VAT)

The total sum of **₦57,566,970,490.00**( Fifty Seven Billion, Five Hundred and Sixty Six Million, Nine Hundred and Seventy Thousand, Four Hundred and Ninety Naira) was budgeted. However, the sum of **₦64,949,680,282.34** (Sixty Four Billion, Nine Hundred and Forty Nine Million, Six Hundred and Eighty Thousand, Two Hundred and Eighty Two Naira Thirty Four Kobo only ) was realized from the Federation Account being share of the state allocation from value added Tax (VAT), This amount represent 112.82% of the projected receipt of the year under review as reflected in the Accountant General's report. This shows an increase of **₦7,382,709,792.30** ( Seven Billion, Three Hundred and Eighty Two Million, Seven Hundred and Nine Thousand, Seven Hundred and Ninety Two Naira, Thirty Kobo only) . Details of value added Tax receipts for the year 2024 are tabulated here under Viz:-

S/N	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	3,471,671,186.92	0.00	3,471,671,186.92	4,827,233,006.10	1,355,561,819.18	139.05
2	FEBRUARY	3,471,671,186.92	0.00	3,471,671,186.92	4,197,983,315.87	726,312,128.95	120.92
3	MARCH	3,471,671,186.92	0.00	3,471,671,186.92	4,541,710,147.51	1,070,038,960.59	130.82
4	APRIL	3,471,671,186.92	0.00	3,471,671,186.92	5,421,486,659.31	1,949,815,472.39	156.16
5	MAY	3,471,671,186.92	0.00	3,471,671,186.92	4,898,644,806.62	1,426,973,619.70	141.10
6	JUNE	3,471,671,186.92	0.00	3,471,671,186.92	4,896,427,309.66	1,424,756,122.74	141.04
7	JULY	3,471,671,186.92	0.00	3,471,671,186.92	5,512,471,377.39	2,040,800,190.47	158.78
8	AUGUST	3,471,671,186.92	0.00	3,471,671,186.92	6,300,970,022.11	2,829,298,835.19	181.50
9	SEPTEMBER	7,448,400,248.67	0.00	7,448,400,248.67	5,662,698,251.35	(1,785,701,997.32)	76.03
10	OCTOBER	7,448,400,248.67	0.00	7,448,400,248.67	5,775,036,438.44	(1,673,363,810.23)	77.53
11	NOVEMBER	7,448,400,248.67	0.00	7,448,400,248.67	6,736,918,198.81	(711,482,049.86)	90.45
12	DECEMBER	7,448,400,248.67	0.00	7,448,400,248.67	6,178,100,749.17	(1,270,299,499.50)	82.95
	<b>TOTAL</b>	<b>57,566,970,490.04</b>	<b>0.00</b>	<b>57,566,970,490.04</b>	<b>64,949,680,282.34</b>	<b>7,382,709,792.30</b>	<b>112.82</b>

## 2.2.4 INTERNALLY GENERATED REVENUE PROJECTION

Government was un-able to realize its revenue target of **₦18,387,341,791.26** (Eighteen Billion, Three Hundred and Eighty Seven Million, Three Hundred and Forty One Thousand, Seven Hundred and Ninety One Naira Twenty Six Kobo only). This Budgeted amount was the projection for the year under review. But the sum of **₦14,775,724,870.28** (Fourteen Billion , Seven Hundred and Seventy Five Million, Seven Hundred and Twenty Four Thousand , Eight Hundred and Seventy Naira Thirty Kobo Only) was realized, which is about 61.82% of the budgeted projection. Thus, showing a decrease of **₦3,611,616,920.95** Three Billion , Six Hundred and Eleven Million, Six Hundred and Sixteen Thousand , Nine Hundred and Twenty Naira Ninety Five Kobo Only. Details of the revenue generation for state is hereby stated in the table below:

REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE IN %
	ACTUAL 2023	BUDGET	BUDGET		ACTUAL		
	₦	₦	₦	₦	₦	₦	
Taxes	10,058,923,026.29	11,590,998,605.88	0.00	11,091,998,605.88	7,952,096,025.07	(3,139,902,580.81)	71.69
Fine	303,543,557.75	389,164,956.00	0.00	389,164,956.00	275,609,232.25	(113,555,723.75)	70.82
Fees	202,023,119.84	3,092,560,847.00	0.00	3,092,560,847.00	183,739,488.16	(2,908,821,358.84)	5.94
Licences	32,648,250.50	71,270,000.00	0.00	71,270,000.00	31,321,240.00	(39,948,760.00)	43.95
Earning	201,469,012.61	50,400,000.00	0.00	50,400,000.00	258,600,335.85	208,200,335.85	513.10
Sales	470,094,362.77	2,184,135,045.38	0.00	3,183,135,045.38	603,400,783.65	(2,579,734,261.73)	18.96

Rent on Gov't Buildings General	71,868,911.00	39,574,000.00	0.00	39,574,000.00	194,754,405.00	155,180,405.00	492.13
Rent on Land & Others General	0.00	40,538,337.00	0.00	40,538,337.00		(40,538,337.00)	0.00
Interest Earned	202,379,565.02	104,300,000.00	0.00	104,300,000.00	1,367,735,655.18	1,263,435,655.18	1311.35
Investment Income	252,800.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub Total</b>	<b>11,543,202,605.78</b>	<b>17,562,941,791.26</b>	<b>0.00</b>	<b>18,062,941,791.26</b>	<b>10,867,257,165.16</b>	<b>(7,195,684,626.10)</b>	<b>60.16</b>
Repayment General	193,873,103.22	324,400,000.00	0.00	324,400,000.00	500,069,873.69	<b>175,669,873.69</b>	154.15
<b>Sub Total</b>	<b>193,873,103.22</b>	<b>324,400,000.00</b>	<b>0.00</b>	<b>324,400,000.00</b>	<b>500,069,873.69</b>	<b>175,669,873.69</b>	<b>154.15</b>
<b>Total Revenue</b>	<b>11,737,075,709.00</b>	<b>17,887,341,791.26</b>	<b>0.00</b>	<b>18,387,341,791.26</b>	<b>11,367,327,038.85</b>	<b>(7,020,014,752.41)</b>	<b>61.82</b>
<b>Local Government Revenue</b>					<b>3,408,397,831.46</b>		
<b>TOTAL REVENUE FOR THE YEAR</b>					<b>14,775,724,870.28</b>		

## 2.2.5 POLICY OF SPENDING REVENUE AT SOURCE

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

## 2.2.6 REVENUE SHORT FALLS.

## 2.2.7 MINISTRY OF FINANCE

Revenue shortfall amounted to **₦420,963,108.70** (Four Hundred and Twenty Million, Nine Hundred and Sixty Three thousand One Hundred and Eight Naira Seventy Kobo only). This shortfall was observed under Eight Economic Codes, the amounts involved was equivalent to 0.03% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12021210	Interest on Deposit	100,000,000.00	0	100,000,000.00
12021005	Repayment on Housing Loan	200,000,000.00	45,213.30	199,954,786.70

12021009	Repayment of Furniture Loan	10,000,000.00	0	10,000,000.00
12021010	Repayment of Loans Advance to MDAs	100,000.00	0	100,000.00
	Reimbursement in Respect of Pension	10,000,000.00	0	10,000,000.00
12021004	Repayment on Car Republishing	1,000,000.00	0	1,000,000.00
12021014	Repayment of Car Loan	50,000,000.00	91,678.00	49,908,322.00
12021008	Repayment of H/Rent public	50,000,000.00	0	50,000,000.00
	<b>TOTAL</b>	<b>421,100,000.00</b>	<b>136,891.30</b>	<b>420,963,108.70</b>

## 2.2.8 BOARD OF INTERNAL REVENUE

Revenue shortfall amounting to **₦1,071,923,202.94** (One Billion , and Seventy One Million, Nine Hundred and Twenty Three Thousand, Two Hundred and Two Naira Ninety Four Kobo only was observed under Seven Economic Codes during the year under review. The amount of the shortfall represents 31.80% of the approved estimated revenue from the affected codes as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12010118	Development Levy	60,000,000.00	48,302,000.00	11,698,000.00
12020644	Misc. Traffic Regulation	500,000.00	242,500.00	257,500.00
12020133	Driver Licence & L/Permit	8,000,000.00	3,382,750.00	4,617,250.00
12020720	Sales of NDL Forms National Driving License	200,000.00	68,800.00	131,200.00
	Side Sticker	3,000,000.00	228,000.00	2,772,000.00
12020642	Transfer of Ownership	100,000.00	62,500.00	37,500.00
12010115	Audit Tax Recovery	1,500,000,000.00	447,590,247.06	1,052,409,752.94
	<b>TOTAL</b>	<b>1,571,800,000.00</b>	<b>499,876,797.06</b>	<b>1,071,923,202.94</b>

## 2.2.9 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of **₦37,069,480.00** (Thirty Seven Million, and Sixty Nine Thousand, Four Hundred and Eighty Naira only) was observed under Two Economic Codes. The amount involved represents 9.44% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
120010310	Solid Minerals Exploration Tax	40,000,000.00	2,950,520.00	<b>37,049,480.00</b>
12021012	Compensation on trees and economic Tree	160,000.00	140,000.00	<b>20,000.00</b>
	<b>TOTAL</b>	<b>40,160,000.00</b>	<b>3,090,520.00</b>	<b>37,069,480.00</b>

### 2.3.0 MINISTRY OF WORKS

Revenue shortfalls to the tune of **₦313,102,500.00** (Three Hundred and Thirteen Million, One Hundred and Two Thousand, Five Hundred Naira, only) was observed under Seven Economic Codes. The amount involved represent 20.97% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020474	Speed Boat Transportation Fees & Canoe	1,000,000.00	0	1,000,000.00
12020428	Fire Prevention Fees	1,000,000.00	580,000.00	420,000.00
12020475	Contract Registration	5,000,000.00	950,000.00	4,050,000.00
12020476	Contract Processing	4,500,000.00	850,000.00	3,650,000.00
12020660	Contract Agreement	300,000,000.00	0.00	300,000,000.00
12020644	Works School	500,000.00	17,500.00	482,500.00
12020713	Hire of Government Vehicle	3,500,000.00	0.00	3,500,000.00
	<b>TOTAL</b>	<b>315,500,000.00</b>	<b>2,397,500.00</b>	<b>313,102,500.00</b>

### 2.3.1 SIR AHMADU BELLO INTERNATIONAL AIRPORT

Revenue shortfall to the tune of **₦17,374,700** (Seventy Million, Three Hundred and Seventy Four Thousand, Seven Hundred Naira only) was observed under Four Economic Codes. The amount involved represents 21.02% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020716	Development Charges (Air Craft Landing Fees)	8,000,000.00	1,300,000.00	6,700,000.00
12020470	Passengers Service Charge	10,000,000.00	2,000,000.00	8,000,000.00
12020694	Gate fee	1,000,000.00	625 300.00	374,700.00
12020518	Extension of time	3,000,000.00	700,000	2,300,000.00
	<b>TOTAL</b>	<b>22,000,000.00</b>	<b>4,625,300.00</b>	<b>17,374,700.00</b>

### 2.3.2 MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES

Revenue shortfall to the tune of **₦36,662,443.69** (Thirty Six Million, Six Hundred and Sixty Two Thousand, Four Hundred and Forty Three Naira, Sixty Nine kobo only) was observed under Eleven Economic Codes. The amount involved represent 6.68% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020643	Poultry Vaccine Fees	500,000.00	0.00	500,000.00
12020127	Hide and Skin Buyers Licenses	1,000,000.00	0.00	1,000,000.00
12020112	Fishing Permit Licenses	100,000.00	0.00	100,000.00
12020640	Sales of Livestock from Ranches	500,000.00	0.00	500,000.00
	Sale of Supplementary feed	100,000.00	0.00	100,000.00
	Sales of Animal Fees	90,000.00	0.00	90,000.00
	Uploading Fees	5,000,000.00	0.00	5,000,000.00
12020163	Trade Cattile Fees	5,000,000.00	0.00	5,000,000.00
12020481	Contract Processing	1,000,000.00	0.00	1,000,000.00
12020478	Contract Agreement Fees	1,000,000.00	108,056.31	891,943.69
	Clinic Service	25,000,000.00	2,519,500.00	22,480,500.00
	<b>TOTAL</b>	<b>39,290,000.00</b>	<b>2,627,556.31</b>	<b>36,662,443.69</b>

### 2.3.3 MINISTRY OF HIGHER EDUCATION

Revenue shortfalls to the tune of **₦1,645,000.00** (One Million, Six Hundred and Forty Five Thousand, Naira only) was observed under One Economic Code. The amount involved represents 11.08 % of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020475	Registration of private Schools	1,850,000.00	205,000.00	1,645,000.00
	<b>TOTAL</b>	<b>1,850,000.00</b>	<b>205,000.00</b>	<b>1,645,000.00</b>

### 2.3.4 KEBBI STATE UNIVESITY OF SCIENCE ALIERO

Revenue shortfall to the tune of **₦215,462,850.00** (Two Hundred and Fifteen Million, Four Hundred and Sixty Two Thousand, Eight Hundred and Fifty Naira, only) was observed under Four Economic Codes. The amounts involved represent 54.34% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020631	Registration Fees	251,520,000.00	36,057,150.00	215,462,850.00
12040625	Sales of Remedial Forms	8,000,000.00	0.00	8,000,000.00
12020417	Sales Post	2,000,000.00	0.00	2,000,000.00
12020463	Hostel	12,000,000.00	0.00	12,000,000.00
	<b>TOTAL</b>	<b>251,520,000.00</b>	<b>36,057,150.00</b>	<b>215,462,850.00</b>

### 2.3.5 POLYTECHNIC DAKIN GARI

Revenue shortfall to the tune of **₦5,053,100.00** ( Five Million, and Fifty Three Thousand, One Hundred Naira, only) was observed under One Economic Code. The amounts involved represent 22.26% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020632	Registration Fees (Student)	6,500,000.00	1,446,900.00	5,053,100.00
	<b>TOTAL</b>	<b>6,500,000.00</b>	<b>1,446,900.00</b>	<b>5,053,100.00</b>

### 2.3.6 COLLEGE OF EDUCATION ARGUNGU (COE)

Revenue shortfall to the tune of **₦39,945,100.00** (Thirty Nine Million, Nine Hundred Forty Five Thousand, One Hundred Naira, only) was observed under Two Economic Code. The amounts involved represent 38.54% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020635	Student Registration Fees	60,000,000.00	24,934,900.00	35,065,100.00
12020463	Hostel	5,000,000.00	120,000.00	4,880,000.00
	<b>TOTAL</b>	<b>65,000,000.00</b>	<b>25,054,900.00</b>	<b>39,945,100.00</b>

### 2.3.7 COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, JEGA

Revenue shortfalls to the tune of **₦2,095,000.00** ( Two Million, and Ninety Five Thousand, Naira only) was observed under One Economic Code. The amount involved represents 30.16% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020623	Sales of Admission Forms	3,000,000.00	905,000.00	2,095,000.00
	<b>TOTAL</b>	<b>3,000,000.00</b>	<b>905,000.00</b>	<b>2,095,000.00</b>

### 2.3.8 SCHOOL OF BASIC STUDIES YAURI

Revenue shortfall to the tune of **₦20,948,000.00** (Twenty Million, Nine Hundred and Forty Eight Thousand, Naira, only) was observed under Two Economic Codes. The amounts involved represent 3.31% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020635	Student Registration Fees	20,580,000.00	120,000.00	20,460,000.00
12020619	Sale of Admission Forms	1,084,000.00	596,000.00	488,000.00
	<b>TOTAL</b>	<b>21,664,000.00</b>	<b>716,000.00</b>	<b>20,948,000.00</b>

### 2.3.9 MINISTRY FOR BASIC EDUCATION

Revenue shortfalls to the tune of **₦26,764,292.00** (Twenty Six Million, Seven Hundred and Sixty Four Thousand, Two Hundred and Ninety Two Naira only) was observed under Four Economic Codes. The amount involved represents 22.01 % of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020638	Registration and Renewal of Contract	5,000,000.00	4,114,000.00	886,000.00
12020476	Contract Processing Fees	2,500,000.00	170,000.00	2,330,000.00
12020475	Registration of private Schools	6,820,000.00	22,000.00	6,798,000.00
12020421	Contract Agreement	20,000,000.00	3,249,708.00	16,750,292.00
	<b>TOTAL</b>	<b>34,320,000.00</b>	<b>7,555,708.00</b>	<b>26,764,292.00</b>

### 2.4.0 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of **₦30,306,440.00** (Thirty Million, Three Hundred and Six Thousand , Four Hundred and Forty Naira, only )was observed under Six Economic Codes. The amount involved represents 16.51% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020466	Document Reg. Fees	8,200,000.00	714,060.00	7,485,940.00
12020447	Land Application Fees	5,000,000.00	2,067,000.00	2,933,000.00
12010309	Development Changes	17,400,000.00	1,873,500.00	15,526,500.00
12020498	Contract Agreement	4,000,000.00	1,339,000.00	2,661,000.00
12020408	Contract Registration	1,000,000.00	0.00	1,000,000.00
12020461	Contract Processing	700,000.00	0.00	700,000.00
	<b>TOTAL</b>	<b>36,300,000.00</b>	<b>5,993,560.00</b>	<b>30,306,440.00</b>

#### 2.4.1 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of **₦3,3320,000.00** ( Three Million, Three Hundred and Twenty Thousand, Naira only) was observed under Two Economic Codes. The amounts involved represent 58.5% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020110	Registration of Business Premises	6,000,000.00	3,662,000.00	2,338,000.00
12020658	Registration of Cooperate Society	2,000,000.00	1,018,000.00	982,000.00
	<b>TOTAL</b>	<b>8,000,000.00</b>	<b>4,680,000.00</b>	<b>3,320,000.00</b>

#### 2.4.2 MINISRTY OF WOMEN AFFAIRS

Revenue shortfall to the tune of **₦8,212,500.00** ( Eight Million, Two Hundred and Twelve Thousand, Five Hundred Naira, only)was observed under Four Economic Codes. The amounts involved represent 11.70% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020660	Hall	300,000.00	240,000.00	60,000.00
12020476	Contract Processing	1000,000.00	80,000.00	920,000.00
	Contract Registration	1000,000.00	80,000.00	920,000.00
	Contract Agreement	7,000,000.00	687,500.00	6,312,500.00
	<b>TOTAL</b>	<b>9,300,000.00</b>	<b>1,087,500.00</b>	<b>8,212,500.00</b>

### 2.4.3 BIRNI KEBBI CENTRAL MARKET

Revenue shortfall to the tune of **₦3,996,477.00** (Three Million, Nine Hundred and Ninety Six Thousand, Four Hundred and Seventy Seven Naira, only) was observed under Three Economic Code. The amounts involved represent 72.85% of the approved estimated revenue collection as shown below:

<b>ECONOMIC CODES</b>	<b>DESCRIPTION OF REVENUE</b>	<b>ESTIMATED COLLECTION</b>	<b>ACTUAL COLLECTION</b>	<b>SHORT-FALL</b>
1220655	GATE FEES	2,500,000.00	2,374,473.00	125,527.00
1202090	RENT ON MARKET SHOPS	12,024,000.00	8,353,050.00	3,670,950.00
12020436	APPLICATION FEES	200,000.00	0.00	200,000.00
	<b>TOTAL</b>	<b>14,724,000.00</b>	<b>10,727,523.00</b>	<b>3,996,477.00</b>

## **PART III**

### **PROCUREMENT AUDIT**

#### **3.0 ROUTINE/CONTINUOUS AUDIT ASSIGNMENT**

##### **3.1.1 Audit Approach:**

The audit exercise focused on both the appropriateness of how government MDA'S in state accounts for revenue and whether government expenditures were reasonably and exclusively incurred for government activities.

This involves process involves, authenticating the validity of financial transactions, ensuring that appropriate approvals were sought and all relevant documentations maintained.

##### **3.1.2 Audit Observations:**

During the period under review all relevant MDA'S have been visited and a proper scrutiny of all necessary documents has been carried out.

However, where appropriate, audit queries were issued to demand explanations, justifications or documentations regarding isolated audit issues that were observed in the course of the exercise. This is to give concerned MDA'S opportunity to clarify certain grey areas before reports are been finalized.

##### **3.1.3 BOOK KEEPING AND FINANCIAL RECORDS**

The Problem of poor records keeping by Ministries/Extra Ministerial, Departments gave rise to poor documentations and accountability as well. Accounting officers and chief Executive of MDAs are requested to ensure that records of receipts and payments in their Agencies are kept and maintained so as to make them available as soon as they are required.

##### **3.1.4 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 2024. No loss of stores anywhere in the service was brought to my notice during the year under review.

##### **3.1.5 STAFF DISPOSITION**

The staff strength of this office still remains grossly inadequate as observed in my previous year's report. It shall therefore be appreciated if vacancy positions are improved by recruitment of new staff. This will in turn enhance capacity efficiency and in

bringing out audit observations to the attention of the accounting officers for necessary and timely action.

### **3.1.6 GENERAL OBSERVATION ON THE BUDGET**

Budget preparation since the year ended, 31st December-2024, have been on Accrual Basis, whereas, accountant- General's draft reports have always been translated into accruals basis (IPSAS.).

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

### **3.1.7 ARREARS OF REVENUE RETURNS**

There were no returns received from any accounting officer in respect of accrued revenue which remained un-collected as at the close of the financial year. Considering the huge amounts highlighted in this report as revenue shortfalls, it is either the collection machinery was defective or the revenue forecast was exaggerated. In both situations arrears of revenue returns would have explained the course for the un-collected revenue. Arrears of revenue returns are required in respect of assessed but uncollected revenue as at close of each financial year. The Accountant Generals Report of Accounts 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.

### **3.1.8 BOARDED VEHICLES / PLANTS**

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

### **3.1.9 PARASTATALS DEPARTMENT**

During the year under review the number of Boards and Parastatals was 51. Their position as regards to their statutory audit in compliance with Sec 125(3) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) remained generally impressive. The constitution section 2125 (3)(a) requires my office to provide all governments', statutory corporations, authorities, agencies including all persons and bodies established by law, with:

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

During the period under review, list of qualified firms of Auditors registered with my office were sent to the various Boards, Parastatals, statutory commissions and

government owned companies from which the auditors were to be selected to audit their accounts. While appreciable steps were taken by some of the Boards, Parastatals and companies to choose auditors. Considering the enormous resources expended by the state government on these Board / Parastatals in form of salary and overhead, the audit of these institutions should not always be in arrears to avoid huge debt on audit fees. It should also be timely for the purpose of planning and management decision making on the part of government.

Government is therefore reminded of the need for timely settlement of Audit Fees. Which is the only way to guarantee timely submission of audited final accounts and their reports in compliance with section 125(3)(a) of the constitution of the Federal Republic of Nigeria 1999. And section 6(c) Kebbi State audit law No. 020 of 2021.

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

### **93.2.0 PROCUREMENT AUDIT**

#### **3.2.1 RESPONSIBILITY:**

The project audit Department has the responsibility to audit and report on capital projects for the state with a view to establishing that there is value for money on government expenditure.

#### **3.2.2 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 communicating such issues to writing.

**AUDIT QUERIES TO MDAs FOR THE EXPENDITURES OBSERVED NOT PROPERLY EXECUTED IN THE YEAR UNDER REVIEW**

S/N	MINISTRY /DEPARTMENT	DESCRIPTION	AMOUNT	REMARK
1	Ministry of Commerce and Industry	Rehabilitation and Repairs of Factory Building and Generator House	N12,128,300.00	Not executed
2	Ministry of Women Affairs	Construction of Leprosy House in Argungu (Amanawa)	N20,000,000.00	No Budgetary Provision

YEAR	MINISTRY /DEPARTMENT	NO. OF QUERIES ISSUED	NO. OF QUERIES SETTLE	UNSETTLE O/S
2024	Ministry of Basic Education	4	NIL	4
2024	Kebbi State Urban Development Authority	2	NIL	2
2024	Ministry of Land Housing / Survivor General	1	NIL	1
2024	Ministry of Establishment Training Pension	1	NIL	1
2024	Ministry of Information and culture	2	NIL	2
	Total	10		10

**3.2.3 MINISTRY FOR BASIC AND SECONDARY EDUCATION**

**3.2.4 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N15,300,000.00 was not retired as Special Imprest granted to Abubakar Yahaya Ambursa, contrary to the provisions of Financial Regulations No. 1111(Revised to January 1999) which stated that all standing imprests must be retired on or before the 31<sup>st</sup> December of the financial year in the which they are issued. The accounting officer has been informed and his response is being awaited.

### **3.2.5 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial records for the period under review, revealed that the sum of N17,183,000.00 was not retired as Special Imprest granted to Aliyu Muhammed B/kebbi, contrary to the provisions of Financial Regulation No. 1111(Revised to January 1999) which stated that all standing imprest must be retired on or before the 31<sup>st</sup> December of the financial year in the which they are issued. The accounting officer has been informed and his response is being awaited.

### **3.2.6 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N4,981,200.00 was not retired as Special Imprest granted to Murtala Umar Bello, contrary to the provision of Financial Regulations No. 1111(Revised to January 1999) which stated that all Special Imprests must be retired on or before the 31<sup>st</sup> December of the financial year in the which they are issued. The accounting officer has been informed and his response is being awaited.

### **3.2.7 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N18,965,830.00 was not retired as Special Imprest granted to Murtala Umar Illalu, contrary to the provision of Financial Regulations No. 1111(Revised to January 1999) which stated that all standing imprests must be retired on or before the 31<sup>st</sup> December of the financial year in the which they are issued. The accounting officer has been informed and his response is being awaited

### **3.2.8 KEBBI URBAN DEVELOPMENT AUTHORITY**

#### **3.2.9 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N11,380,000.00 was not retired as Special Imprest granted to Aliyu Umar, contrary to the provisions of Financial Regulations No. 1111(Revised to January 1999) which stated that all standing imprest must be retired on or before the 31<sup>st</sup> December of the financial year in the which they are issued. The accounting officer has been informed and his response is being awaited.

#### **3.3.0 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N38,898,745.00 was not retired as Special Imprests granted to Nasiru Muhammed, contrary to the provisions of Financial Regulations No. 1111(Revised to January 1999) which stated that all Special Imprests must be retired on before the 31<sup>st</sup> December of the financial year in which they are issued. The accounting officer has been informed and his response is being awaited.

### **3.3.1 MINISTRY OF LANDS AND HOUSING / SURVEYOR GENERAL**

#### **3.3.2 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N54,000,000.00 was not retired as Special Imprest granted to Faruku Shehu Umar, contrary to the provisions of Financial Regulations No. 1111(Revised to January 1999) which stated that all Special Imprests must be retired on or before the 31<sup>st</sup> December of the

financial year in which they are issued. The accounting officer has been informed and his response is being awaited.

### **3.3.3 MINISTRY OF ESTABLISHMENT, TRAINING AND PENSION**

#### **3.3.4 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N8,000,000.00 was not retired as Special Imprest granted to Yakubu Abubakar, contrary to the provisions of financial regulation No. 1111(Revised to January 1999) which stated that all Special Imprest must be retired on or before the 31<sup>st</sup> December of the financial year in which they are issued. The accounting officer has been informed and his response is being awaited.

### **3.3.4 MINISTRY OF INFORMATION AND CULTURE**

#### **3.3.5 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N5,000,000.00 was not retired as Special Imprests granted to Muhammed Tukur Umar, contrary to the provisions of Financial Regulations No. 1111(Revised to January 1999) which stated that all Special Imprests must be retired on or before the 31<sup>st</sup> December of the financial year in which they are issued. The accounting officer has been informed and his response is being awaited.

### **3.3.6 NON RETIREMENT OF SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of N20,000,000.00 was not retired as Special Imprest granted Shehu Muhammed Kanya, contrary to the provisions of Financial Regulations No. 1111(Revised to January 1999) which stated that all Special Imprest must be retired on or before the 31<sup>st</sup> December of the financial year in which they are issued. The accounting officer has been informed and his response is being awaited.

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

As have been mentioned in my previous year's report, the schedule in 2009, 2010 and 2011 report shows the list of the motor vehicle loans granted to NURTW since year 2000. Which amounts to **N10,040,000.00**

But to date only the sum of **N5,428,900.00** was so far recovered leaving a balance of **N4,611,500.00** as total outstanding against the beneficiaries as per balances indicated against their names in my 2009 report. Only one (1) person out of the Twenty (20) beneficiaries was able to repay his loan in full on the due date.

### **3.3.8 SURE TRUST FUND**

#### **3.3.9 POWER TILLER ALLOCATION**

Similarly as mentioned in my previous years report, 440 No's of Power Tiller Machines were allocated to 21 Local Governments across the state at N247,500.00 each to be repaid in 4 years, totaling N108,900,000.00 but only the sum of N5,033,120.50 was so far recovered leaving a balance of N103,866,879.50 which is expected to be recovered as at the end of 2018.

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

#### **3.4.0 TRICYCLE KEKE- NAPEP**

In a related development, a total of 600 No's of tricycle Keke-Napep were also allocated to 21 Local Government areas across the state at the cost of N242,500.00 each, totaling N145,500,000.00 to be repaid in 15 months period but, only the sum of N7,696,300.00 was so far recovered leaving a balance of N137,803,700.00 as total outstanding against the beneficiaries. The repayment period has expired since July 2016. The beneficiaries should be pressed to repay back their outstanding balances against their names.

Therefore, I suggest that a desk officer be appointed to recover the remaining balance from the beneficiaries without further delay.

#### **3.4.1 TRICYCLE KEKE- NAPEP OPEN BODY 240 NOS EACH AT N200,000.00 ALL TOTALING N48,000,000.00**

Similarly, 240 No's of tricycle Keke–Napep (open body) were allocated to the 21 Local Government areas across the state at N200,000.00 each, totaling N48,000,000.00 to be repaid in 15 months period i.e. from May 2015 to July 2016. However, Five Years after the expiration of recovery period, only the total sum of N1,675,000.00 was so far recovered leaving the balance of N46,325,000.00 as outstanding against the beneficiaries.

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

#### **3.4.2 MOTOR VEHICLE LOAN**

#### **3.4.3 TOYOTA HIACE / NISSAN URVAN**

Examination of records maintained by Sure Trust Fund, revealed that 56 beneficiaries were given 38 No's 18 seater Toyota Hiace Buses each at the rate N3,575,000.00 and another 18 No's Nissan Urban Buses at the rate N3,200,000.00 each totaled N193,450,000.00 were distributed to the 21 Local Governments Areas on loan basis across the state to be repaid within three (3) years, installment effective from May, 2015. But up to the time of compiling this report only the total sum of N45,246,475.00 was so far recovered leaving a balance of N148,628,825.00 as outstanding against the beneficiaries. Therefore, I advise that a task force committee be set of for the recovery because government is in dear needs to enhance internal revenue generation.

## **PART IV**

### **4.0 Executive Summary**

The 2024 Performance Audit Report is the first of its kind in Kebbi State. The report provides a comprehensive assessment of selected Primary Health Care and Basic Education projects in Kebbi State, examining their effectiveness, efficiency, and economy (value for money). Conducted by the State Auditor General's Office, in alignment with INTOSAI Standards, this audit goes beyond financial compliance by analyzing how public sector investments contribute to service delivery, resource utilization, and policy adherence. The evaluation focuses on whether these projects fulfill their intended education and healthcare objectives, improve accessibility for communities, and align with governance principles that foster transparency and accountability.

The audit methodology incorporates policy reviews, stakeholder engagement, financial prudence analysis, public procurements and operational efficiency assessments, and infrastructure quality verification. Findings highlight gaps in procurement planning, service execution, budgetary alignment, and sustainability planning, affecting long-term impact. While renovations and upgrades have strengthened healthcare accessibility and educational infrastructure, challenges in staffing, resource allocation, and service integration require strategic improvements. Additionally, the audit identifies disparities in infrastructure usability, emphasizing the need for structured maintenance frameworks, equitable service distribution, and better alignment with sectoral policies such as the Safe School Policy and Primary Health Care Under-One-Roof Guidelines.

To enhance project outcomes, the report recommends strengthening the procurement processes and operational oversight, refining budget forecasting models, improving performance monitoring systems, and reinforcing institutional governance structures. A systematic post-project evaluation mechanism must be implemented to ensure continuous optimization of education and healthcare services. Additionally, proactive stakeholder engagement and policy-driven resource allocation will maximize social equity, ensuring vulnerable populations, such as rural communities, women, and children, receive uninterrupted access to essential services.

By integrating these recommendations, the Kebbi State Government can drive effective governance reforms, improve public service delivery, and establish a data-driven decision-making framework for future audits. This pilot 2024 Performance Audit Report serves as a critical foundation for institutional accountability, demonstrating the significance of evidence-based evaluation in advancing sustainable development and efficient public sector management.

# Performance Audit Report of the Implementation of Specific Health and Education Capital Project in Kebbi State.

*Optimizing Public Sector Investments: 2024 Performance Audit of Education & Health Infrastructure in Kebbi State*

## 4.0.1 Introduction

The **pilot performance audit of Primary Health Care and Basic Education projects** in Kebbi State represents a significant step toward **strengthening governance, enhancing accountability, and improving service delivery**. Undertaken by the **State Auditor General** in fulfillment of the **World Bank Hope Gov Project (DLI 4.2)**, this audit provides a **comprehensive assessment** of key public service sectors, evaluating their effectiveness in meeting societal needs.

With a focus on specific **healthcare facilities and education infrastructure**, this audit examines whether these services **achieve their intended objectives**, particularly in **expanding access to quality education and essential health care services in the state**. It reviews the impact of programs and interventions, assessing whether **students benefit from improved learning environments** and **patients receive adequate medical care** in line with established standards and policy objectives.

The audit further analyzes **operational efficiency**, identifying barriers in **resource allocation, staffing, procurement, and service execution** that may hinder optimal performance. By evaluating how **financial, human, and material resources** are managed, the assessment seeks to **maximize benefits and minimize inefficiencies** in project implementation. Additionally, ensuring **policy and regulatory compliance** is another critical aspect of the audit. By reviewing adherence to **government policies on education and health standards and procurement regulations**, the audit aims to **verify transparency, ethical governance, and accountability in public sector project delivery operations**.

In examining **financial prudence and budgetary control**, the audit assesses whether **allocated funds are used efficiently** to achieve planned objectives while **identifying instances of mismanagement, wastage, or inefficiencies in spending**.

A key component of this assessment is **accessibility and inclusion**, ensuring that **schools and healthcare facilities serve vulnerable populations**, including **rural communities, women, the aged, and children**. The audit evaluates whether essential services are **equally distributed** to all demographics, fostering **social equity** in public service delivery.

Finally, the audit seeks to **identify areas for improvement** by highlighting gaps in service delivery, procurement processes, and infrastructure. By providing **actionable recommendations**, it supports **governance reforms, accountability mechanisms, and operational enhancements** that will shape future fiscal planning and public service projects.

Through this **structured, evidence-based evaluation**, the **pilot performance audit** serves as a **foundation for stronger governance, more efficient resource utilization, and improved service delivery in Kebbi State.**

#### **4.0.2 Key Objectives of the Kebbi State Pilot Performance Audit on Primary Health and Basic Education 2024 Project Implementation**

Over the years, Kebbi state have conducted only financial compliance audit that majorly investigate and examine critical areas of budget control and adherence to financial regulations across ministries departments and agencies of government, the pilot phase of the 2024 performance audit of selected primary health and basic education projects, seeks to narrow down on strategic areas of government projects effectiveness, efficiency and the derivation of value for money across selected projects, hence the main objectives of these exercise. Other specific objectives include:

- I. **Assessing Service Delivery Effectiveness** – Evaluating whether primary health care facilities and primary schools meet their intended objectives in improving public access to quality services and reviewing the impact of programs on health outcomes and student learning.
- II. **Analyzing Operational Efficiency:** Identifying bottlenecks in resource allocation, staffing, procurement, and service execution while ensuring optimal use of financial, human, and material resources, especially as it concerns the approved budgets and specifications for both sector projects.
- III. **Ensuring Policy and Regulatory Compliance:** Reviewing adherence to government policies, education and health standards, and procurement regulations while verifying transparency, accountability, and ethical considerations in project implementation. These policies include the adherence to the dictates of the primary health care under-one-roof infrastructure guideline and the State Universal Education School infrastructure whole-approach standards, Safe School Policy Standard, amongst others.
- IV. **Examining Financial Prudence and Budgetary Control:** As all funds related to public finance must the adequate accounted for, the Kebbi state performance audit on these projects will assess whether project funds were allocated and used efficiently while identifying wastage, misappropriation, or inefficiencies in spending.
- V. **Identifying Areas for Improvement:** As a pilot phase performance audit in the state with a plan to scale up within future fiscal year and assert better preparedness of all audited entities concerned, this audit will highlight gaps in

service delivery, procurement practices, staff performance, and infrastructure while providing recommendations to enhance governance, accountability, and operational efficiency in future fiscal plans and budgets.

#### **4.0.3 Scope of the Audit**

This performance audit evaluates whether publicly funded projects in these sectors are delivering tangible improvements in service delivery, ensuring financial prudence, compliance with regulations, and operational efficiency. The scope encompasses procurement activities, project planning and implementation during the 2024 fiscal year, ensuring alignment with best practices and intended service outcomes.

The audit covers seven key project sites, distributed across education and health sectors:

#### **Basic Education Sector Selected Projects**

- A. **Emir Haruna Rasheed College, Birnin Kebbi:** Renovation of administration block, classrooms, laboratory, student hostels, and toilets to improve infrastructure and create a conducive learning environment.
- B. **Kanta College, Argungu** – Rehabilitation of classrooms, student hostels, and construction of perimeter fencing to enhance security and operational efficiency.
- C. **Government Day Secondary School (GDSS) Maga, Zuru** – Comprehensive renovation of administration block, duplex units, classrooms, wall fencing, dining hall, and student hostels to improve learning conditions.

#### **Health Sector Selected Projects**

- A. **General Hospital, Argungu:** Renovation of administrative block, pediatric ward, female ward, and surgical ward, alongside procurement of medical equipment to enhance health service delivery.
- B. **Primary Health Care (PHC) Kare, Arewa LGA:** Revitalization and upgrade of infrastructure to improve accessibility and healthcare standards.
- C. **Primary Health Care (PHC) Barbarejo, Suru LGA:** Rehabilitation of facilities to strengthen maternal healthcare services and general medical care.
- D. **Primary Health Care (PHC) Alwasa, Argungu LGA:** Infrastructure modernization and service expansion to support essential healthcare needs in the community.

#### 4.0.4 Methodology

The pilot performance audit of Primary Health Care and Basic Education projects in Kebbi State was conducted using a structured, evidence-based approach, in line with the International Standards of Public Sector Auditing (ISSAI), as established by the International Organization of Supreme Audit Institutions (INTOSAI). This methodology ensures objectivity, transparency, and reliability in assessing the efficiency, effectiveness, and economy (value for money) of selected projects.

The Audit team followed a systematic cycle, incorporating key phases: planning, execution, reporting, and follow-up, with a focus on ensuring public accountability and service optimization.

#### 4.0.5 Approach and Procedures

To achieve comprehensive performance audit evaluation, the following methodological components were employed by the Performance Audit team:

- x **Review of Policies, Regulations, and Documentation** – The Audit team analyzed procurement policies, regulatory frameworks, budgetary allocations, and project-specific documentation to ensure compliance with government policies, education and health sector guidelines, and procurement laws.
- x **Environmental and Risk Assessment** – The team identified risks affecting service delivery and procurement processes through contextual analysis and strategic assessment of sector-specific challenges.
- x **Procurement Data Analysis** – The Team examined transaction records, procurement contracts, payment structures, and cost efficiency metrics, ensuring financial prudence and adherence to **budgetary constraints**.
- x **Stakeholder Engagement and Interviews** – The team conducted key important interviews and engaged with a wide range of stakeholders which includes government officials, procurement officers, contractors, school administrators, Community based sector led organizations<sup>1</sup>, health professionals, and beneficiary communities to validate project execution and service impact.
- x **Physical Site Inspections** – we verified infrastructure completion, equipment functionality, and service readiness through on-site assessments at audited schools and health facilities. Inspections included comparison against contract specifications and industry benchmarks.
- x **Benchmarking Against Best Practices** – The team assessed procurement standards against global public sector audit frameworks, including ISSAI guidelines, with a focus on efficiency improvements and cost-effectiveness strategies.

---

<sup>1</sup> School Based Management Committees (SBMC), Facility Management Committees (FMCs) and Ward Development Committees.

#### 4.0.6 Audit Execution and Data Integrity

To ensure data accuracy and audit credibility, the audit employed several best practices, including Performance Audit Pre-Testing, which involved conducting pilot surveys and structured evaluations before the full assessment to refine methodologies and identify potential challenges. Additionally, Audit Triangulation was applied, allowing for cross-verification of findings using multiple sources of evidence, such as document reviews, stakeholder interviews, physical site validations, and financial analysis, ensuring a well-rounded and objective examination. Furthermore, the audit maintained strict compliance with ethical and transparency standards, upholding audit independence, ensuring unbiased reporting, and safeguarding the confidentiality of sensitive data, thereby reinforcing integrity and accountability throughout the audit process.

#### 4.0.7 Audit Reporting and Follow-Up

The findings from the audit were documented in strict alignment with INTOSAI's reporting framework, ensuring a clear, structured, and transparent presentation of key observations on procurement processes and service delivery. The audit also provides targeted recommendations for improvement based on global best practices, outlining action plans for governance reforms and accountability measures.

Furthermore, robust follow-up procedures were established to systematically monitor and ensure the implementation of corrective actions, reinforcing institutional accountability. By employing this structured and internationally recognized audit methodology, the performance audit delivers data-driven insights and policy recommendations designed to enhance governance efficiency, optimize procurement systems, and strengthen public service effectiveness across Kebbi State.

2024 Performance Audit Team

**Table 1: Detail list of the 2024 Performance Audit Team**

<b>SN</b>	<b>Name</b>	<b>Designation</b>
1	Hussaini Alhassan	Deputy Auditor General
2	Bashar Garba Jega	Director Finance and Admin
3	Aliyu Isah Wara	Director Parastatal
4	Bello Aliyu Bunza	Director Local inspection

5	Umar Abdullahi kende	Director Anson
6	Aminu Garba	Special Auditor

## LIST OF 2024 SELECTED PERFORMANCE AUDIT OF BASIC AND SECONDARY EDUCATION PROJECTS.

SN	AUDIT ENTITY	PROJECT NAME	ECONOMIC CODE	BUDGET AMOUNT	CONTRACT AMOUNT	CONTRACTOR
1	MINISTRY FOR BASIC AND SECONDARY EDUCATION	RENOVATION /REHABILITATION OF SOME STRUCTURE OF EMIR HARUNA RASHEED COLLEGE BIRNIN KEBBI	23030106	1,000,000,000.00	202,583,434.80	MAIDAJI GLOBAL SERVICE LTD
2	MINISTRY FOR BASIC AND SECONDARY EDUCATION	REHABILITATION OF SOME STRUCTURE AT KANTA COLLEGE ARGUNGU	23030106	1,000,000,000.00	190,870,578.30	ZAURO GLOBAL ENT.
3	MINISTRY FOR BASIC AND SECONDARY EDUCATION	REHABILITATION OF SOME STRUCTURE AT GGCSS MAGA (LOT A)	23030106	1,000,000,000.00	154,586,212.60	BAKASHI GIWA CONSTRUCTION COMPANY LIMITED
4	MINISTRY FOR BASIC AND SECONDARY EDUCATION	REHABILITATION OF SOME STRUCTURE AT GGCSS MAGA (LOT B)	23020102	690,000,000.00	153,899,485.80	BADANYAKI CONSTRUCTION COMPANY LIMITED
5	MINISTRY OF HEALTH	RENOVATION OF GENERAL HOSPITAL ARGUNGU	23030105	1,560,000,000.00	449,516,333.36	BADANYAKI CONSTRUCTION COMPANY LIMITED
6	MINISTRY OF HEALTH	PROCUREMENT OF HOSPITAL	FUNCTIONAL 040500123000 40-23010122/	200,000,000.00	504,236,300.20	HAVAGE ENGINEERIN

		EQUIPMENT	FUNCTIONAL 040501123000 60 -23010122	40,000,000.00		G SERVICE
7	KBSPHCDA	Revitalization of PHC Kare, Arewa LGA	2303105	83,685,455.00	27,389,659.52	AL- KHAIRIYYA MULTI BUSINESS COMPANY
8	KBSPHCDA	Revitalization of PHC Barbarejo, Suru LGA	2303105	83,685,455.00	23,510,133.9	MB GLOBAL SYNERGY NIGERIA LIMITED
9	KBSPHCDA	Revitalization of PHC Alwasa, Argungu LGA	2303105	83,685,455.00	19,286,357.85	AL- KHAIRIYYA MULTI BUSINESS COMPANY

#### 4.0.8 Summary 2024 Performance Audit Findings and Recommendation

The performance audit of selected 4 Health Care Projects and 3 Basic Education projects in Kebbi State identified several key areas requiring improvement. The audit findings are grouped into critical areas affecting efficiency, effectiveness, and value for money in project execution and procurement processes.

<b>Procurement Planning</b>	
<b>Summary Findings</b>	<b>Summary Recommendation</b>
<p>The audit revealed inadequate procurement planning mechanisms, leading to delays in project execution, inefficiencies in resource allocation, and higher costs for implemented projects. Poor planning resulted in misalignment between procurement schedules and project needs, increasing the risk of budget overruns and compromised service delivery timelines.</p>	<p>The government should establish a culture of developing a comprehensive annual procurement plans for all MDAs in the state, ensuring that project needs, timelines, and financial allocations are accurately aligned before procurement activities commence. This framework must incorporate risk assessments, strategic budgeting, and periodic reviews to prevent inefficiencies.</p>
<b>Vendor Selection and Competition</b>	
<p>The audit found that limited competition among vendors and over-reliance on a small pool of suppliers hindered the potential for cost savings, quality improvements, and enhanced accountability. Lack of open market engagement restricted the price competitiveness of contracts, resulting in higher-than-necessary expenditures.</p>	<p>MDAs Tenders Committee should ensure more tenders are received and analyze from diverse vendors, this should include the implementation of a vendor diversification strategy, expanding supplier networks and enforcing competitive bidding processes that align with international standards. Subsequently, the Bureau for Public procurements and Price Intelligence Agency, should establish an Independent Price Verification (IPV) mechanism to benchmark costs against prevailing market prices, ensuring cost efficiency and fairness in vendor</p>

T	selection. This can include the set-up of a price intelligence template to enhance costing and procurements.
<b>Contract Management and Oversight</b>	
<p>Inconsistent contract management practices led to frequent disputes, missed deliverables, and cost overruns. Lack of clear performance indicators or milestones tracing, and monitoring mechanisms contributed to weak enforcement of contractual obligations, affecting project quality and timely completion.</p>	<p>Strengthening contract management frameworks is crucial. The government should introduce performance-based contract monitoring, including strict milestones, deliverable tracking, and financial accountability measures. Contract administration teams should conduct periodic assessments to ensure adherence to agreed terms.</p>
<b>Internal Controls and Fraud Prevention</b>	
<p>Weak internal control systems were observed, increasing the risk of fraud, non-compliance, abuse of office, and misuse of resources. Absence of segregation of duties and independent audits affected transparency and accountability in procurement transactions</p>	<p>MDAs should implement robust internal control measures, ensuring segregation of duties, proper authorization protocols, and regular compliance audits. Strengthening governance structures through automated tracking systems and periodic procurement reviews will enhance transparency and reduce risks.</p>
<b>Budget Management and Financial Prudence</b>	
<p>Some projects experienced budgetary misalignment, resulting in excessive cost variations and inefficient fund utilization. In certain cases, funding allocations did not correspond to actual project needs, leading to delays or compromised service delivery.</p>	<p>Establishing a financial accountability framework is essential. Budget forecasting processes should be refined to incorporate cost-control mechanisms and real-time expenditure monitoring. Procurement and project teams should adopt value-for-money principles, ensuring funds are optimally utilized.</p>

	MDAs are expected to liaise with the Ministry of Budget and Economic planning on specific budget areas they need clarifications and insights, so as to prevent budget overspending.
<b>Service Delivery and Infrastructure Quality</b>	
While renovations and infrastructure upgrades were completed, some projects lacked sufficient alignment with service improvement objectives. In education and health facilities, stakeholder feedback suggested gaps in usability, accessibility, and service integration post-renovation.	Government agencies must implement post-project impact assessments to evaluate whether renovations and upgrades truly enhance service delivery outcomes. Periodic beneficiary consultations should inform continuous improvements in health and education infrastructure planning.

#### **4.0.9 Summary and Conclusion**

The pilot performance audit of selected Primary Health Care and Basic Education projects in Kebbi State has provided critical insights into procurement efficiency, financial prudence, regulatory compliance, and service delivery effectiveness. Through systematic assessment, the audit has identified areas for improvement in procurement planning, vendor selection, contract management, internal controls, and infrastructure usability.

Key findings highlight the need for stronger procurement frameworks, improved competition in vendor selection, enhanced contract administration, and greater financial accountability to ensure value for money in public investments. Additionally, while physical renovations and infrastructure upgrades have been completed across several school and healthcare facilities, stakeholder engagement suggests a need for continuous monitoring and integration of service enhancement mechanisms to fully achieve intended outcomes.

In the education sector, the renovation of Emir Haruna Rasheed College, Kanta College, and GDSS Maga has significantly enhanced infrastructure, providing students and teachers with improved learning environments. However, ensuring long-term sustainability of these projects requires ongoing assessments, maintenance planning, and better alignment between infrastructure investments and academic performance goals.

Similarly, in the healthcare sector, upgrades to General Hospital Argungu and Primary Health Care facilities in Kare, Barbarejo, and Alwasa have strengthened healthcare accessibility, particularly for maternal care and emergency medical services. While the audit confirms that these projects have met intended objectives, further efforts are needed to ensure effective utilization of newly procured equipment, optimize staffing and resource distribution, and fully integrate upgraded facilities into existing healthcare service delivery frameworks.

Moving forward, it is imperative for government MDAs, procurement entities, and service providers to implement the recommended improvements, ensuring better transparency, efficiency, and accountability in project execution. By addressing procurement challenges and reinforcing institutional governance, Kebbi State can set a precedent for future performance audits, enabling data-driven decision-making and sustainable public sector development.

#### **4.1.0 Management Response**

The Kebbi State Government acknowledges the findings and recommendations outlined in this performance audit report. The State Auditor General's Office, alongside relevant ministries and agencies, is committed to implementing the recommended reforms to ensure greater efficiency, accountability, and service optimization in future projects.

Management recognizes the importance of strengthening procurement processes, improving vendor competition, and enforcing financial discipline across all audited entities. Accordingly, a detailed action plan will be developed to align procurement strategies with best practices, ensuring effective contract oversight, stronger budget control mechanisms, and compliance with international standards.

For the education sector, management affirms its commitment to ensuring that renovated school facilities are well-maintained and continuously improved, addressing any identified gaps in learning environment optimization. Plans will be initiated to enhance stakeholder engagement, integrate policy-based infrastructure planning, and establish routine evaluations to track project impact on academic performance.

Regarding healthcare infrastructure, management will strengthen monitoring frameworks, ensuring that procured medical equipment and renovated healthcare centers deliver maximum benefits to communities. The government is committed to improving staffing capacity, reinforcing internal governance structures, and incorporating audit-based evaluations into future health service expansions.

Finally, to ensure effective implementation of recommendations, management will establish regular review mechanisms, including progress monitoring sessions and feedback-driven assessments, to track ongoing improvements across audited projects. By embedding performance audit findings into governance strategies, Kebbi State aims to enhance public sector effectiveness, foster resource optimization, and promote sustainable development for its citizens.

## INDIVIDUAL PROJECT PERFORMANCE AUDIT FINDINGS

### PERFORMANCE AUDIT MINISTRY OF BASIC EDUCATION

#### 4.1.1 PERFORMANCE AUDIT REPORT FOR PROJECT A: RENOVATION AND REHABILITATION OF EMIR HARUNA RASHEED COLLEGE, BIRNIN KEBBI.

##### Project Overview

The Performance Audit Team, in alignment with Kebbi State commitment to public accountability, conducted an assessment of the renovation and rehabilitation of Emir Haruna Rasheed College, Birnin Kebbi. This audit aimed to evaluate the effectiveness of the renovations in improving learning conditions, the efficiency of project implementation, and the economy (value for money) in resource utilization.

The project involved the rehabilitation of the Administration Block, Classrooms, Laboratory, Student Hostels, and Toilets, which had suffered significant deterioration, negatively impacting educational service delivery. The contract, awarded to Gudi General Merchant Ltd at N203,583,131.80, sought to create a conducive learning environment, improve school infrastructure, and enhance operational effectiveness.

##### Audit Objective Assessment

The Performance Audit Team conducted a systematic evaluation of the project based on the following key performance criteria:

- I. **Effectiveness:** The audit examined whether the renovation objectives were achieved and whether the infrastructure improvements directly enhanced service delivery in the school. The findings confirmed that the rehabilitation of the Administration Block, Classrooms, Laboratory, Student Hostels, and Toilets successfully addressed pre-existing structural deficiencies, creating a safer, more conducive learning environment for students and staff.
- II. **Efficiency:** The audit assessed whether the procurement processes and project execution were streamlined, ensuring optimal use of resources, time, and manpower. The team found that the project was completed within the stipulated timeframe, minimizing administrative delays, while the construction met engineering standards without unnecessary cost escalations.
- III. **Economy (Value for Money):** A review of financial management practices confirmed that funds were appropriately allocated, with expenditures aligned with prevailing market prices. Comparative analysis with similar renovation projects indicated cost-effectiveness, reinforcing that the state achieved maximum benefit relative to investment.

## **Key Findings from Project A Performance Audit.**

The Performance Audit Team identified both strengths and areas for improvement in project execution, focusing on the three core elements of performance auditing—Effectiveness, Efficiency, and Economy (Value for Money).

### **1. Effectiveness of Renovation**

The audit confirmed that the rehabilitated facilities—including the Administration Block, Classrooms, Laboratory, Student Hostels, and Toilets—now meet operational needs, improving accessibility, safety, and usability. Stakeholder engagement with school administrators, staff, and students indicated a notable enhancement in the learning environment, contributing to higher student satisfaction and engagement.

While the project fulfilled its intended objectives, the audit observed gaps in long-term maintenance planning, raising concerns about structural durability and sustainability. Without a structured maintenance framework, the risk of premature infrastructure deterioration increases, potentially requiring further capital injections in the near future.

### **2. Efficiency in Project Implementation**

The audit examined whether the procurement process and project execution were efficiently managed, ensuring optimal use of time, resources, and human capital. The renovation, awarded for N203,583,131.80, was delivered within the stipulated timeframe, demonstrating adherence to construction schedules and limiting administrative delays.

Comparative analysis with similar educational infrastructure projects suggests that the completion timeframe was within industry norms; however, areas such as vendor selection and contract performance monitoring could be further refined to ensure greater process efficiency. The audit also identified opportunities for reducing logistical redundancies, particularly in procurement workflows that could benefit from enhanced oversight mechanisms.

### **3. Economic Use of Resources (Value for Money)**

To assess whether the allocated funds translated into optimal output, the audit conducted a cost-effectiveness analysis using market benchmarking techniques.

- x The total contract sum of N203,583,131.80 was evaluated against prevailing market rates for similar renovation projects in comparable institutions. The audit

established that construction costs per unit structure aligned with industry standards, reinforcing those financial resources were deployed effectively.

- x Material cost validation revealed no significant cost inflation, suggesting that procurement expenditures corresponded with standard price benchmarks.
- x Labor and operational overhead costs were deemed reasonable relative to the scale and complexity of the renovation, ensuring that the project maintained cost discipline without compromising quality output.
- x The audit verified that vendor pricing structures followed competitive procurement principles, limiting financial inefficiencies. However, opportunities remain for enhancing price negotiation strategies, particularly through Independent Price Verification (IPV) to further optimize cost efficiency.

While the project achieved economic utility, there is room for improving budget forecasting, ensuring that future educational infrastructure projects incorporate more rigorous financial modeling to minimize unexpected cost escalations.

### **Supporting Evidence and Validation**

**To ensure audit reliability and transparency, the Performance Audit Team conducted:**

- x **Documentary Reviews:** Analysis of procurement records, contracts, budget allocations, and spending reports to verify financial integrity and compliance.
- x **Stakeholder Consultations:** Interviews with school administrators, teachers, students, and community members provided insights on service delivery improvements following the renovation.
- x **Physical Inspections:** Direct evaluations of the renovated facilities confirmed compliance with specifications, validating project effectiveness and operational feasibility.

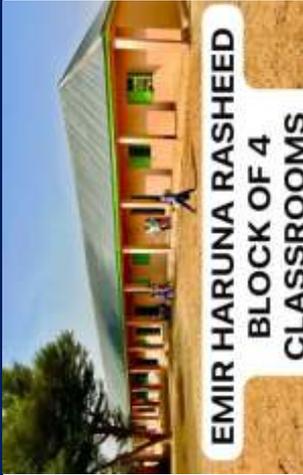
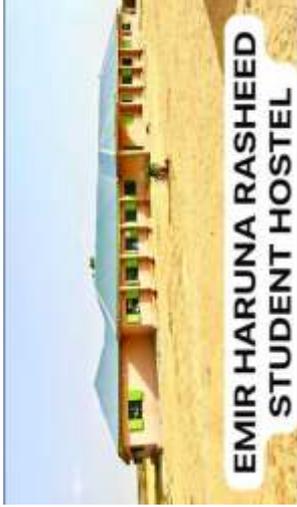
#### Summary Conclusion of Project 'A' Performance Audit

The Performance Audit Team confirms that the renovation and rehabilitation of Emir Haruna Rasheed College, Birnin Kebbi, has significantly improved educational infrastructure, achieving its intended objectives of creating a conducive, secure, and inclusive learning environment. The audit validated that the refurbished Administration Block, Classrooms, Laboratory, Student Hostels, and Toilets are fully operational and accessible, enhancing student well-being, academic engagement, and institutional functionality. The renovations reflect adherence to the Safe School Policy, ensuring that students have a protected learning space, structurally reinforced facilities, and adequate security measures integrated into the school's infrastructure.

Furthermore, the audit assessed gender and social inclusion considerations, finding that the rehabilitated student hostels and toilet facilities provide equitable access to all students, including provisions that improve safety and hygiene standards for female students. The project aligns with best practices in educational equity, ensuring that students from marginalized backgrounds, including those in rural communities, benefit from improved school conditions. In terms of implementation, the audit confirmed that procurement processes were structured efficiently, with minimal delays and adherence to technical standards. However, gaps in long-term maintenance planning were noted, underscoring the need for a preventive asset management strategy to sustain structural integrity and usability over time.

From an economic perspective, the audit verified that budget allocations were effectively utilized, with expenditures aligned with market pricing for similar renovation projects, ensuring value for money. The competitive bidding process optimized cost efficiency, while procurement frameworks followed regulatory standards, reinforcing financial accountability. Despite fiscal prudence in project execution, opportunities remain for refining budget forecasting techniques, strengthening vendor oversight, and ensuring future project sustainability through enhanced monitoring mechanisms. The Performance Audit Team concludes that Project A successfully met its objectives, but recommends structured post-renovation assessments, increased stakeholder engagement, and systematic governance enhancements to further improve school security, equity in education, and infrastructure sustainability.

**PICTORIAL EVIDENCE OF PROJECT A - RENOVATION AND REHABILITATION OF EMIR HARUNA RASHEED COLLEGE, BIRNIN KEBBI.**

<p><b>PICTURE FROM PRE-PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – B□□E</b></p>		
 <p>STUDENT HOSTEL EMIR HARUNA RASHEED</p>	 <p>BLOCK OF 3 CLASSROOM EMIR HARUNA RASHEED</p>	 <p>LABORATORY EMIR HARUNA RASHEED</p>
<p><b>PICTURE DURING AND AFTER THE PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – N□</b></p>		
 <p>EMIR HARUNA RASHEED BLOCK OF 4 CLASSROOMS</p>	 <p>EMIR HARUNA RASHEED TOILET</p>	 <p>EMIR HARUNA RASHEED STUDENT HOSTEL</p>
 <p>EMIR HARUNA RASHEED ADMIN BLOCK</p>	 <p>EMIR HARUNA RASHEED BLOCK OF 3 CLASS ROOM</p>	

#### **4.1.2 PERFORMANCE AUDIT OF BASIC EDUCATION PROJECT B – REHABILITATION OF SOME STRUCTURES OF KANTA COLLEGE ARGUNGU**

The Performance Audit Team assessed the renovation and rehabilitation of Kanta College, Argungu, a critical infrastructure project aimed at restoring and upgrading essential school facilities. Before the intervention, the deterioration of classrooms, student hostels, and perimeter fencing posed significant challenges to learning accessibility, student welfare, and institutional security.

The contract, awarded to Zauro Global Enterprise, was valued at N190,890,578.30, covering the refurbishment of classrooms, student hostels, and the construction of a protective perimeter wall, aligning with Kebbi State's commitment to safe, inclusive, and equitable education. The audit evaluated the effectiveness of the renovations, efficiency in project execution, and financial prudence to ensure value for money.

##### **Audit Objective Assessment**

The Performance Audit Team assessed the renovation project's effectiveness, efficiency, and economy, while ensuring policy compliance, gender sensitivity, and safe school practices.

1. **Effectiveness:** The renovations successfully enhanced educational infrastructure, ensuring that students and staff benefit from improved safety, usability, and accessibility. The rehabilitation of classrooms and hostels, alongside the construction of a reinforced perimeter fence, aligns with safe school policy standards, reinforcing institutional security while creating a structured learning space that encourages academic engagement.
2. **Efficiency:** The audit examined whether procurement and project execution processes were conducted in a streamlined, resource-optimal manner, minimizing delays and inefficiencies. Project implementation followed structured workflows, and despite minor administrative hurdles, the audit confirmed adherence to technical and operational standards, ensuring on-time project completion.
3. **Economy (Value for Money):** A financial review verified that the N190,890,578.30 allocated for the project was competitively priced, aligning with market rates for similar renovations. Material and labor cost assessments indicated cost discipline, ensuring that funds were efficiently utilized without inflating expenses. While the procurement model ensured reasonable expenditures, further refinement of budget forecasting techniques could strengthen financial oversight in future projects.

## **Key Findings**

The Performance Audit Team conducted a structured evaluation of Project B – Renovation and Rehabilitation of Kanta College, Argungu, assessing its effectiveness in improving service delivery, efficiency in project execution, and economy (value for money) in resource utilization. The audit also examined the project’s alignment with safe school policy standards and inclusivity considerations. **Effectiveness of Renovation**

The audit confirmed that the rehabilitated classrooms, student hostels, and perimeter fencing significantly enhanced learning accessibility, student comfort, and institutional security. Stakeholder interviews with teachers, students, and school administrators indicated a marked improvement in the usability and functionality of the renovated structures, aligning with the Safe School Policy by reinforcing institutional protection, controlled entry points, and structured learning spaces.

Additionally, the rehabilitation incorporated gender-sensitive infrastructure improvements, ensuring equitable access for female students, particularly in the upgraded hostel facilities and sanitary areas. The Physical Inspection Review confirmed that renovations addressed previously reported infrastructural defects, enhancing student safety and academic engagement.

However, while the physical improvements were well executed, the audit identified deficiencies in long-term maintenance planning, raising concerns about structural sustainability and the potential need for additional capital allocations for future repairs if a preventive maintenance framework is not adopted.

### **I. Efficiency in Project Implementation**

The audit assessed whether the procurement process and contract execution optimized resource utilization and minimized administrative inefficiencies. The contract, valued at N190,890,578.30, was completed within the allocated timeframe, adhering to structured workflows and construction schedules. The vendor selection process followed competitive bidding principles, ensuring fairness and compliance with procurement laws.

However, a comparative analysis with similar educational infrastructure projects in Kebbi State suggested room for improvement in procurement efficiency, particularly in vendor pricing strategies and cost control mechanisms. While the project execution adhered to technical standards, the audit found that some procurement procedures lacked independent price verification, creating potential risks in cost-effectiveness assessments for future renovations.

Further, the Performance Audit Team identified minor procedural inefficiencies in progress reporting and monitoring mechanisms, highlighting the need for enhanced

project oversight frameworks to track performance indicators and risk mitigation strategies more effectively.

## II. **Economy (Value for Money)**

To determine whether the allocated funds translated into optimal output, the audit conducted a financial and market price benchmarking analysis:

- x The total contract sum of N190,890,578.30 was evaluated against similar renovation projects, confirming alignment with market pricing benchmarks for educational infrastructure refurbishment.
- x Material cost validation showed reasonable expenditures for construction inputs, including blockwork, roofing, electrical fittings, painting, and plumbing, with no signs of excessive cost inflation.
- x Labor and logistical costs were proportionate to the scale of the project, ensuring that funds were efficiently allocated without wasteful spending.
- x Procurement pricing structures, while generally competitive, revealed margins for optimization through Independent Price Verification (IPV) and enhanced supplier negotiations, which could further strengthen financial prudence in future projects.

Despite demonstrating overall cost discipline, the audit recommends refining budget forecasting techniques, integrating risk-based financial planning to mitigate unexpected cost escalations in similar infrastructure projects.

### **Areas for Improvement**

To ensure the long-term sustainability of Kanta College's renovated infrastructure, the audit recommends implementing a preventive maintenance framework that will preserve structural integrity, reduce future repair costs, and extend the usability of rehabilitated classrooms and student hostels. Additionally, improving budget forecasting techniques will strengthen financial oversight, allowing for better cost prediction and risk mitigation, ensuring that similar projects remain cost-effective and aligned with fiscal planning objectives.

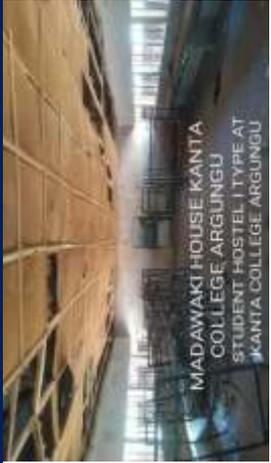
Furthermore, optimizing procurement price verification through Independent Price Verification (IPV) and enhanced supplier negotiations will help reduce unnecessary expenditures while maintaining competitive vendor pricing. The audit also underscores the importance of continuous assessments of safe school compliance and gender-inclusive infrastructure planning, ensuring that students, particularly female students—benefit from equitable access, secure learning environments, and adequate sanitation facilities.

## **Summary Conclusion of Project B Performance Audit**

The Performance Audit Team confirms that the renovation and rehabilitation of Kanta College, Argungu, has substantially improved educational infrastructure, strengthened institutional security, and enhanced student accessibility. The upgraded classrooms, student hostels, and perimeter fencing, as evidenced in the images provided in this report, demonstrate the effective transformation of previously deteriorated structures into fully operational learning spaces. The rehabilitated hostels now provide safer and more conducive accommodation for students, while the structurally reinforced perimeter fencing aligns with Safe School Policy standards, ensuring greater protection and controlled access to school facilities. These improvements support student well-being, foster academic engagement, and reinforce gender inclusivity, particularly in sanitation and hostel access for female students.

From an efficiency and financial perspective, the audit verified that the N190,890,578.30 contract sum was aligned with market standards for educational infrastructure projects, ensuring value for money. The images document the quality of rehabilitation work, reinforcing the audit's validation of engineering compliance and material standards. However, the audit recommends further strengthening preventive maintenance policies to ensure long-term sustainability of the renovated structures, avoiding premature deterioration. Additionally, refining budget forecasting models and procurement price verification mechanisms will optimize future projects, ensuring cost-efficiency and fiscal discipline. The Performance Audit Team concludes that while Project B successfully achieved its objectives, continued assessments and structured governance enhancements will further optimize institutional development and service delivery.

**PICTORIAL EVIDENCE OF PROJECT B - REHABILITATION OF SOME STRUCTURE OF KANTA COLLEGE ARGUNGU**

<p><b>PICTURE FROM PRE-PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – B□□E</b></p>	 <p>STUDENT HOSTEL I TYPE BLOCK VIEW AT KANTA COLLEGE ARGUNGU</p>	 <p>MADAWAKI HOUSE KANTA COLLEGE ARGUNGU STUDENT HOSTEL I TYPE AT KANTA COLLEGE ARGUNGU</p>	 <p>STUDENT HOSTEL I TYPE AT KANTA COLLEGE ARGUNGU</p>
<p><b>PICTURE DURING AND AFTER THE PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – N□</b></p>	 <p>STUDENT HOSTEL I TYPE BLOCK B AT KANTA COLLEGE ARGUNGU</p>	 <p>STUDENT HOSTEL I TYPE BLOCK B AT KANTA COLLEGE ARGUNGU</p>	 <p>STUDENT HOSTEL UPGRADING BLOCK B FRONT VIEW AT KANTA UNITY COLLEGE ARGUNGU</p>
	 <p>STUDENT HOSTEL I TYPE TOILETS AT KANTA COLLEGE ARGUNGU</p>	 <p>SCHOOL WALL FENCE AT KANTA COLLEGE ARGUNGU</p>	 <p>STUDENT HOSTEL I TYPE BLOCK A AT KANTA COLLEGE ARGUNGU</p>

#### **4.1.3 PERFORMANCE AUDIT OF BASIC EDUCATION PROJECT C – REHABILITATION OF SOME STRUCTURES OF MAGA ZURU**

##### **Project Overview**

The Performance Audit Team conducted an assessment of the renovation and rehabilitation of GDSS Maga, Zuru, a critical infrastructure project aimed at restoring and upgrading essential school facilities. Before the intervention, the Administration Block, 2-Bedroom Duplex, 3-Bedroom Unit, Wall Fence, Dining Hall, Classrooms, and Student Hostels had significantly deteriorated, negatively affecting learning accessibility, student welfare, and institutional security.

The project was divided into two lots, with Lot A awarded to Bakashi Giwa Construction Company Ltd at N154,586,212.60 and Lot B awarded to Badayaki Construction Limited. The renovation aimed to create a conducive learning environment, improve school infrastructure, and strengthen operational efficiency while ensuring compliance with safe school policy and gender-inclusive infrastructure standards.

##### **Audit Objective Assessment**

The Performance Audit Team evaluated the project's effectiveness, efficiency, and economy (value for money) while ensuring policy compliance, security, and inclusion.

1. Effectiveness – The audit confirmed that the renovations significantly improved school infrastructure, addressing long-standing maintenance issues. The refurbished Administration Block, Classrooms, Student Hostels, Dining Hall, and perimeter fencing are now fully functional, promoting better student engagement, school security, and service delivery. The perimeter fencing aligns with Safe School Policy standards, ensuring controlled access and student safety within the school compound.
2. Efficiency – The audit examined whether procurement and project execution optimized resource utilization and minimized administrative inefficiencies. While the competitive bidding process ensured transparency, minor procedural inefficiencies in oversight and monitoring frameworks were observed. Although the project adhered to structured workflows, opportunities exist for enhanced progress tracking and vendor management in similar future renovations.
3. Economy (Value for Money) – A financial review verified that the total budget of N154,586,212.60 for Lot A and additional allocations in Lot B aligned with market pricing benchmarks for educational infrastructure projects. Cost breakdown analysis confirmed that material costs, labor expenses, and procurement

expenditures were proportionate to industry standards, demonstrating sound financial management. However, budget forecasting models could be strengthened to ensure greater fiscal discipline and long-term cost efficiency.

### **Key Findings**

The Performance Audit Team identified several strengths and areas requiring procedural refinement:

- x Effectiveness of Renovation – The rehabilitated Administration Block, Classrooms, Student Hostels, Dining Hall, and fencing meet operational needs, ensuring safety, usability, and accessibility for students and staff.
- x Efficiency in Project Implementation – Procurement and contract execution followed standard procedures, enabling effective resource allocation and timely completion despite minor administrative hurdles.
- x Economic Use of Resources (Value for Money) – Budget allocations were properly utilized, aligning procurement and construction costs with prevailing market prices. However, enhanced budget forecasting techniques and Independent Price Verification (IPV) practices would strengthen financial oversight.

### **Supporting Evidence and Validation**

**To ensure audit credibility, the Performance Audit Team conducted:**

- x Document Reviews – Analyzed contracts, procurement records, and financial allocations to verify funding integrity and compliance.
- x Stakeholder Consultations – Engaged students, teachers, parents, and school administrators to assess the impact of renovations on learning accessibility, security, and gender inclusivity.
- x Physical Inspections – Verified that the renovated structures align with engineering standards and project specifications, as evidenced in the accompanying project images.

### **Conclusion and Recommendations**

The Performance Audit Team confirms that the renovation of GDSS Maga, Zuru, has successfully improved institutional security, learning conditions, and student welfare, meeting core education policy objectives. The accompanying project images demonstrate the transformation of deteriorated facilities into fully operational learning spaces, reinforcing the audit's validation of engineering compliance and material

standards. While the project enhanced student engagement and created a secure environment, opportunities remain for strengthening long-term maintenance strategies to avoid premature deterioration and future budget strains.

From a financial perspective, the audit verified that the allocated budget was effectively utilized, ensuring value for money in procurement decisions. However, the findings highlight the need for stronger vendor oversight, enhanced procurement negotiations, and improved budget forecasting models to prevent cost inefficiencies in future educational infrastructure projects. The Performance Audit Team concludes that Project C successfully met its objectives, but recommends structured post-renovation assessments, continued policy integration, and governance enhancements to further optimize institutional development and service delivery.

**PICTORIAL EVIDENCE OF PROJECT C - REHABILITATION OF SOME STRUCTURE OF MAGA ZURU**

**PICTURE FROM PRE-PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – B□□E**



**PICTURE DURING AND AFTER THE PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – N□**



#### **4.1.4 PERFORMANCE AUDIT OF MINISTRY OF HEALTH PROJECT D – RENOVATION AND PROCUREMENT EQUIPMENT OF GENERAL HOSPITAL ARGUNGU**

##### **Project Overview**

The Performance Audit Team conducted an evaluation of the renovation and procurement of equipment for General Hospital Argungu, a critical intervention aimed at strengthening healthcare infrastructure and specialized medical services for female patients in Kebbi State. At the project's inception, the hospital lacked adequate facilities and surgical wards, limiting access to essential health services for women in the region.

This initiative was part of Kebbi State broader healthcare modernization strategy, particularly targeting rural healthcare accessibility. The project was divided into two major contracts, with Badanyaki Construction Company handling renovation works at a budgeted cost of N449,516,338.36, while Havage Engineering Services was responsible for medical equipment procurement at a cost of N504,286,300.20. The audit assessed the project's effectiveness, efficiency, and economy (value for money) while ensuring compliance with healthcare regulations and inclusion considerations.

##### **Audit Objective Assessment**

The Performance Audit Team conducted an extensive evaluation focusing on the project's impact, financial prudence, and execution efficiency.

1. Effectiveness – The audit confirmed that the renovated Administration Block, Pediatric Ward, Female Ward, and Surgical Ward now meet contemporary medical standards, significantly enhancing service delivery capacity for female patients. The introduction of specialized surgical units aligns with policy objectives to expand healthcare access to underserved populations.
2. Efficiency – The audit examined whether the procurement and implementation processes minimized waste, delays, and inefficiencies. The structured workflows and competitive bidding process ensured timely project completion, although areas such as vendor coordination and equipment integration require additional oversight measures to maximize service delivery outcomes.
3. Economy (Value for Money) – A financial review determined that budget allocations aligned with standard market pricing, confirming cost-effectiveness in procurement decisions. However, the audit identified opportunities for optimizing future equipment acquisition strategies, particularly by strengthening supplier negotiations and benchmarking against industry standards.

## **Key Findings**

The Performance Audit Team identified several strengths and areas requiring procedural refinement:

### **I. Effectiveness of Renovation**

The completed renovations successfully addressed the hospital's infrastructural deficiencies, significantly improving operational efficiency and service accessibility. Physical inspections verified that the Administration Block, Pediatric Ward, Female Ward, and Surgical Ward are now fully functional, supporting a wider range of specialized medical procedures. However, post-renovation equipment integration challenges were noted, emphasizing the need for better coordination between infrastructure and medical equipment procurement teams.

### **II. Efficiency in Project Implementation**

The audit established that procurement and contracting followed regulatory requirements, ensuring fair competition and adherence to public sector procurement laws. Despite the timely execution, minor inefficiencies in inventory management and equipment deployment were observed, requiring a more structured approach to asset utilization tracking and facility readiness assessments.

### **III. Economy (Value for Money)**

- x The total budgeted cost of N449,516,338.36 for renovation and N504,286,300.20 for equipment procurement was evaluated against health sector infrastructure benchmarks, confirming alignment with market pricing.
- x Material and labor costs adhered to industry standards, ensuring that construction quality matched intended specifications without unjustified financial escalations.
- x Procurement pricing structures, while largely competitive, revealed potential areas for optimization in future medical equipment acquisitions, particularly through leveraging supplier networks and enhancing negotiation practices.

## **Supporting Evidence and Validation**

To ensure audit reliability, the Performance Audit Team conducted:

- x Document Reviews – Analyzed procurement records, contracts, and financial reports to verify funding integrity and compliance.

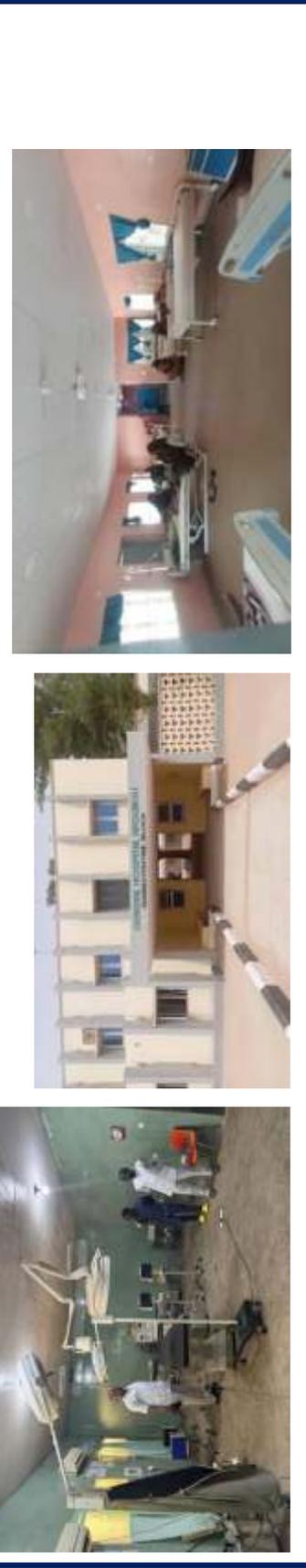
- x Stakeholder Consultations – Engaged hospital administrators, medical staff, and patients to assess service delivery improvements and healthcare accessibility post-renovation.
- x Physical Inspections – Verified infrastructure upgrades and equipment installations, ensuring that all enhancements met technical specifications and usability requirements.

### **Conclusion and Recommendations**

The Performance Audit Team confirms that the renovation and procurement of equipment for General Hospital Argungu has significantly improved healthcare service delivery, institutional capacity, and accessibility for female patients. The accompanying project images demonstrate the successful transformation of the hospital's medical facilities, reinforcing the audit's validation of engineering compliance and service readiness. However, while infrastructure renovations have met intended objectives, enhanced monitoring frameworks are required to ensure effective equipment deployment and operational optimization.

From a financial perspective, the audit verified that the allocated funds were utilized efficiently, with expenditures aligned with industry benchmarks. However, areas such as future budget forecasting models, procurement transparency, and post-renovation assessments require further enhancement to ensure long-term service sustainability. The Performance Audit Team concludes that while Project D successfully achieved its objectives, structured equipment integration strategies, continuous operational oversight, and strengthened supplier negotiations will further optimize healthcare modernization and service expansion in Kebbi State.

**PICTORIAL EVIDENCE OF PROJECT D - RENOVATION AND PROCUREMENT EQUIPMENT OF GENERAL HOSPITAL ARGUNGU.**

<p><b>PICTURE FROM PRE-PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – B□□E</b></p>	<p>INSERT BEFORE</p>	
<p><b>PICTURE DURING AND AFTER THE PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – N□</b></p>		

#### **4.1.5 PERFORMANCE AUDIT OF PRIMARY HEALTH CARE DEVELOPMENT AGENCY PROJECT E– REVITALIZATION OF PRIMARY HEALTH CARE KARE, AREWA LGA.**

##### **Project Overview**

The Performance Audit Team assessed the revitalization of the PHC Kare, Arewa LGA, a strategic initiative aimed at enhancing healthcare accessibility, upgrading infrastructure, and addressing maternal healthcare service deficiencies in Kebbi State. At the project’s inception, the primary healthcare facility lacked adequate infrastructure to support specialized surgical needs for women, reflecting a critical gap in service delivery.

This project formed part of Kebbi State’s broader strategy to modernize healthcare facilities, especially in rural areas where access to maternal health services remains a challenge. The contract for the revitalization was awarded to Al-Khairiyya Multi Business at a budgeted cost of **N27,389,659.52**. The Performance Audit Team assessed the effectiveness of the revitalization in improving service delivery, efficiency in project execution, and economy (value for money) in resource utilization, while also conducting a comprehensive review of the Bills of Quantity (BOQ) to ensure cost compliance.

##### **Audit Objective Assessment**

**The Performance Audit Team focused on key performance indicators to evaluate project success:**

1. Improved Healthcare Access – The audit validated that infrastructure enhancements have strengthened service accessibility, particularly for maternal healthcare and preventive medical interventions. The revitalization aligns with government policies on expanding rural healthcare coverage.
2. Infrastructure Enhancement – The audit confirmed that the upgraded PHC facility now meets modern medical standards, enabling better resource utilization and improving patient care quality.
3. Specialized Surgical Services – While the project successfully enhanced healthcare accessibility, further capacity expansion and equipment optimization may be required to fully integrate specialized maternal surgical services within the PHC framework.

## **Key Findings**

The Performance Audit Team identified strengths and areas requiring procedural improvement:

### **I. Effectiveness of Renovation**

The revitalized PHC facility now provides enhanced accessibility for maternal and general healthcare services, ensuring that women and vulnerable groups in Arewa LGA receive improved medical care. Physical inspections verified adherence to infrastructure quality standards, confirming that structural components, electrical installations, and water supply systems now meet operational expectations.

However, while the construction improvements were well executed, the audit identified gaps in long-term asset management, highlighting the need for preventive maintenance planning to ensure continued service delivery efficiency.

### **II. Efficiency in Project Implementation**

The audit confirmed that procurement processes adhered to regulatory standards, with Al-Khairiyya Multi Business selected through a competitive bidding process. The structured workflows ensured minimal delays, and the project was completed on schedule without any budget variations. However, enhancing monitoring frameworks could improve progress tracking and vendor accountability, ensuring more robust oversight for future healthcare projects.

### **III. Economy (Value for Money)**

- x The budgeted cost of **N27,389,659.52** was evaluated against similar primary healthcare revitalization projects, confirming alignment with market pricing benchmarks.
- x A detailed review of the Bills of Quantity (BOQ) verified that procurement costs for materials, labor, and medical equipment acquisitions were reasonably structured with no significant cost inflations.
- x Despite overall financial discipline, the audit identified opportunities for optimizing procurement negotiations, particularly in supplier selection and price benchmarking, which could further enhance fiscal efficiency in similar future projects.

## **Supporting Evidence and Validation**

To ensure audit integrity and transparency, the Performance Audit Team conducted:

- x Document Reviews – Examined procurement records, contracts, and financial reports to verify funding integrity and compliance.
- x Stakeholder Consultations – Engaged hospital administrators, medical staff, and patients to assess service delivery improvements post-revitalization.
- x Physical Inspections – Verified infrastructure upgrades, ensuring that all enhancements met technical specifications and usability requirements.

## **Conclusion and Recommendations**

The Performance Audit Team confirms that the revitalization of PHC Kare, Arewa LGA has significantly improved healthcare accessibility, enhanced service delivery, and strengthened maternal health interventions. The accompanying project images demonstrate the successful transformation of the facility, reinforcing the audit's validation of engineering compliance and service readiness. Additionally, the audit assessed the project's alignment with the National PHC Policy on Primary Health Care Structure, verifying that the renovated facility broadly adheres to the policy's infrastructural standards, including provisions for basic healthcare services, essential medical equipment, and accessibility for vulnerable populations. However, while the project meets fundamental requirements, areas such as facility expansion and integration of specialized maternal health services should be further strengthened to fully align with the policy's recommended healthcare delivery framework.

From a financial perspective, the audit verified that the allocated funds were utilized efficiently, with expenditures aligned with industry benchmarks. However, areas such as budget forecasting models, procurement transparency, and post-revitalization assessments require further enhancement to ensure long-term service sustainability. The Performance Audit Team concludes that while Project E successfully achieved its objectives, structured maintenance planning, continuous operational oversight, and strengthened vendor negotiations will further optimize healthcare modernization and accessibility for rural communities in Kebbi State, ensuring the PHC facility continues to meet national healthcare policy expectations

**PICTURE FROM PRE-PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – BEFORE**

**PICTURE DURING AND AFTER THE PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – NOW**



#### **4.1.6 PERFORMANCE AUDIT OF PRIMARY HEALTH CARE DEVELOPMENT AGENCY PROJECT E – REVITALIZATION OF PRIMARY HEALTH CARE BARBAREJO, SURU LGA**

##### **Project Overview**

The Performance Audit Team conducted an evaluation of the revitalization of PHC Barbarejo, Suru LGA, a strategic healthcare intervention aimed at improving access to essential medical services, upgrading infrastructure, and addressing maternal health challenges. At the project's inception, the health facility lacked adequate infrastructure to support specialized maternal care, highlighting a critical gap in healthcare provision.

The initiative was aligned with Kebbi State's broader healthcare modernization agenda, ensuring rural populations benefit from improved medical accessibility and service delivery enhancements. The project, awarded to MB Synergy Nigeria Limited, was valued at **N23,510,133.90**. The audit assessed the effectiveness of infrastructure revitalization, efficiency in execution, and economy (value for money) in resource utilization, alongside a review of the Bills of Quantity (BOQ) to confirm cost compliance and procurement integrity.

##### **Audit Objective Assessment**

The Performance Audit Team examined whether the project effectively addressed healthcare delivery challenges, optimized operational efficiency, and ensured financial prudence:

1. Improved Healthcare Access – The audit confirmed that the renovated PHC facility has enhanced service availability, supporting maternal health interventions and general medical care in Suru LGA. The project aligns with national and state healthcare expansion policies, ensuring rural community inclusivity.
2. Infrastructure Enhancement – The assessment verified that structural improvements, including facility expansion, electrical fittings, and plumbing upgrades, meet modern medical standards, ensuring better patient experiences and improved healthcare outcomes.
3. Specialized Maternal Care Services – While the revitalization strengthened maternal health accessibility, further efforts are required to integrate specialized surgical units and optimize medical equipment utilization, ensuring full alignment with national primary healthcare infrastructure standards.

## Key Findings

The Performance Audit Team identified key successes and areas requiring process refinement:

### I. Effectiveness of Renovation

The renovated PHC facility now functions as a fully operational healthcare unit, providing better accessibility and service delivery for maternal care patients. Physical inspections confirmed that construction quality adhered to contract specifications, ensuring durable structural improvements. However, gaps in post-revitalization maintenance frameworks were identified, necessitating preventive maintenance planning to preserve long-term infrastructure efficiency.

### II. Efficiency in Project Implementation

The audit confirmed that the procurement process adhered to public sector regulatory requirements, with MB Synergy Nigeria Limited selected through a competitive bidding process. Construction was executed on schedule, demonstrating strong operational discipline. However, procurement coordination and vendor accountability mechanisms could benefit from enhanced monitoring frameworks, ensuring optimal asset deployment and service optimization in future projects.

### III. Economy (Value for Money)

- x The budgeted cost of **N23,510,133.90** was evaluated against similar primary healthcare infrastructure revitalizations, confirming reasonable alignment with industry benchmarks.
- x A review of the Bills of Quantity (BOQ) confirmed cost adherence, with expenditures on materials, labor, and medical facility upgrades following acceptable financial discipline.
- x Although procurement price structures remained competitive, the audit highlighted opportunities to optimize future healthcare equipment acquisitions, ensuring greater fiscal efficiency through strengthened supplier negotiations.

## Supporting Evidence and Validation

To ensure audit integrity, the Performance Audit Team conducted:

- x Document Reviews – Analyzed procurement records, contract agreements, and budget allocations to validate funding utilization and compliance.

- x Stakeholder Consultations – Engaged hospital administrators, medical staff, and patients to assess service delivery improvements and facility usability.
- x Physical Inspections – Conducted site visits to verify that revitalized structures align with policy standards and operational expectations.

### **Conclusion and Recommendations**

The Performance Audit Team confirms that the revitalization of PHC Barbarejo, Suru LGA, has strengthened healthcare service accessibility, improved maternal care delivery, and enhanced medical infrastructure for rural communities. The project largely aligns with National PHC Policy on Primary Health Care Structure, particularly in terms of facility design, patient inclusivity, and accessibility improvements. However, while the renovations effectively meet fundamental requirements, further expansion efforts are needed to ensure specialized surgical care services fully integrate into the primary healthcare framework.

From a financial standpoint, the audit verified efficient budget utilization, ensuring value for money within the project's execution. However, structured maintenance planning, enhanced vendor oversight, and continuous monitoring frameworks will be necessary to maximize long-term impact and sustainability. The Performance Audit Team concludes that while Project F successfully achieved its objectives, strengthened asset management strategies and improved procurement evaluation techniques will optimize future healthcare infrastructure projects in Kebbi State.

**PICTURE FROM PRE-PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – BEFORE**

**PICTURE DURING AND AFTER THE PERFORMANCE AUDIT CONFERENCE AND SITE VISIT – NOW**



#### **4.1.7 PERFORMANCE AUDIT OF PRIMARY HEALTH CARE DEVELOPMENT AGENCY PROJECT F – REVITALIZATION OF PRIMARY HEALTH CARE ALWASA, ARGUNGU LGA**

##### **Project Overview**

The Performance Audit Team conducted an evaluation of the revitalization of PHC Alwasa, Argungu LGA, a crucial initiative aimed at expanding healthcare accessibility, upgrading infrastructure, and improving maternal health services. Prior to the project, the facility lacked adequate surgical and maternal care provisions, posing a significant challenge for women’s healthcare needs in the region.

As part of Kebbi State’s broader strategy to modernize primary healthcare, this initiative sought to bridge service delivery gaps, ensuring that essential medical care is more accessible in rural communities. The project was awarded to Al-Khairiyya Multi Business at a budgeted cost of N19,286,357.85. The audit assessed the effectiveness of the revitalization in improving service delivery, efficiency in execution, and economy (value for money) in resource utilization, alongside a review of the Bills of Quantity (BOQ) to verify cost integrity and compliance with public sector procurement principles.

##### **Audit Objective Assessment**

The Performance Audit Team assessed whether the project effectively enhanced healthcare services, optimized execution efficiency, and ensured financial prudence:

1. Improved Healthcare Access – The audit confirmed that the revitalized facility has expanded patient access, particularly for maternal and emergency care in Argungu LGA, aligning with national PHC policies on equitable service delivery.
2. Infrastructure Enhancement – Structural inspections validated that facility upgrades, including expanded patient wards, improved water supply systems, and upgraded sanitary installations, were completed to modern medical standards.
3. Specialized Maternal Care Services – The audit assessed whether the revitalization adequately addressed maternal healthcare needs, confirming that while accessibility has improved, further investments may be required to fully integrate specialized surgical units and optimize equipment deployment.

##### **Key Findings**

**The Performance Audit Team identified strengths and areas requiring improvement:**

##### **I. Effectiveness of Renovation**

The upgraded PHC facility now provides enhanced maternal and general healthcare services, ensuring better accessibility and medical resource distribution. Physical inspections confirmed that the construction met quality benchmarks, reinforcing safety,

usability, and compliance with facility standards. However, the audit highlighted gaps in preventive maintenance planning, stressing the importance of long-term sustainability strategies to preserve infrastructure integrity.

## **II. Efficiency in Project Implementation**

The audit confirmed that procurement and contract execution adhered to state regulatory policies, with Al-Khairiyya Multi Business selected through a competitive bidding process. The project was completed within the planned timeframe, ensuring efficient deployment of resources. However, enhanced vendor oversight and asset monitoring mechanisms could strengthen future healthcare project governance.

## **III. Economy (Value for Money)**

- x The budgeted cost of N19,286,357.85 was evaluated against similar PHC revitalization projects, confirming alignment with industry cost benchmarks.
- x A detailed review of the Bills of Quantity (BOQ) verified that procurement pricing structures for materials, labor, and essential facility upgrades were competitively priced, ensuring fiscal discipline.
- x Despite cost efficiency in construction, the audit identified opportunities for improving procurement strategies, particularly by leveraging bulk purchasing models to maximize value for medical equipment acquisitions.

## **Supporting Evidence and Validation**

**To ensure audit credibility and transparency, the Performance Audit Team conducted:**

- x Document Reviews – Verified procurement records, contract agreements, and expenditure reports to ensure budget accountability.
- x Stakeholder Consultations – Engaged medical staff, administrators, and patients to assess service improvements and accessibility enhancements.
- x Physical Inspections – Conducted site visits to confirm adherence to technical specifications and operational readiness.

## **Conclusion and Recommendations**

The Performance Audit Team concludes that the revitalization of PHC Alwasa, Argungu LGA, has strengthened maternal healthcare access, improved service delivery, and modernized essential medical infrastructure for the community. The project largely aligns with National PHC Policy on Primary Health Care Structure, ensuring that the facility meets basic healthcare standards and prioritizes equitable service accessibility. However, the audit highlights that while the structural renovations have improved functionality, further investment in specialized maternal surgical units and equipment optimization is necessary to fully align with national healthcare delivery models.

From a financial standpoint, the audit verified efficient budget utilization, ensuring value for money in procurement decisions. However, structured maintenance planning, enhanced supplier negotiations, and continued stakeholder engagement will be vital in maximizing service sustainability and long-term impact. The Performance Audit Team recommends expanded post-revitalization assessments, ensuring that infrastructure remains operationally viable and healthcare delivery is continuously improved in Kebbi State

#### **4.1.8 OVERALL AUDITOR GENERAL'S RECOMMENDATION/CONCLUSION:**

1. The State Government commitments and resolve for full migration to IPSAS Accrual should be in compliance with FAAC reporting framework standard format. The Four (4) Standard Financial Statements approved by FAAC under the IPSAS Accrual General Purpose Financial Statements (GPFS) are recommended to be adopted. Notes are integral part of the Financial Statement therefore should be provided in details with reference to the NCOA. 2. We advised for the timely upgrading of existing Integrated Financial Management Information to cope with numerous challenges of IPSAS Accrual reporting format which should be accurate and consistent on in alternative replacing it with more robust software that can provide what is required.
3. The ICT infrastructure used and managed by the Ministry of Finance should be able to process and develop notes to the General-Purpose Financial Statements (GPFS) such as those of inventory recording, Assets Accounting, Human Resources data base, procurements etc.
4. The Treasury cash & bank balances contained in the Annual Board of Survey Report on the Direction of the State Accountant General should not contain large information with un-explained balances and promptly copied to the Office of the State Auditor General for our comments.
5. MDA's must be prepared to answer and reply all audit Reports and Queries issued to them promptly in compliance with Kebbi State Financial Instructions.
6. Efforts should be intensified on the Training of the young, capable hands in the identified manpower need to keep up to the challenges of the time.
7. Debt servicing schedule should be adequately provided updated and reported timely.
8. Sufficient explanatory/Breakdown notes should be included in the notes to Financial Statements and the supplementary notes.

#### **4.1.9 OVERALL AUDITOR GENERAL'S CONCLUSION:**

The review of the Financial Statement and the accompanying Notes to the accounts were conducted in accordance with the mandates of the Office of the State Auditor General as provided by the Constitution of the Federal Republic of Nigeria and the Kebbi State audit Law. All gratitude and praises to Allah (S.W.A) for the health and the courage to enable us accomplish this task. I wish to recognize the contribution of the Government for the provision of financial and moral support to achieve the noble objective, the staff of the office of the Auditor General and that of the Accountant General are also appreciated for their contributions and co-operation.

I have to acknowledge the efforts of the Honourable Members of the Kebbi State House of Assembly in discharging their Constitutional Responsibilities and forward this report with observations and recommendations of the Accounts and Financial Statement of the year ended 31st December 2024.



**Bello Usman (FCNA, MSC, BSC)**  
Auditor General,  
Kebbi State

# **PART V**

## **NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1									
GROSS STATUTORY ALLOCATION									
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
		₦			₦	₦		₦	
1	JANUARY	6,604,522,445.83	0.00	6,604,522,445.83	2,453,700,232.14	249,229,237.44	2,204,470,994.70	(4,150,822,213.69)	37.15
2	FEBRUARY	6,604,522,445.83	0.00	6,604,522,445.83	3,061,423,639.82	406,390,130.56	2,655,033,449.26	(3,543,098,806.01)	40.35
3	MARCH	6,604,522,445.83	0.00	6,604,522,445.83	1,03,829,304.94	469,189,173.97	(365,359,869.03)	(6,500,693,140.93)	1.57
4	APRIL	6,604,522,445.83	0.00	6,604,522,445.83	1,892,011,443.73	303,134,337.59	1,588,876,506.14	(4,712,511,002.10)	23.65
5	MAY	6,604,522,445.83	0.00	6,604,522,445.83	1,583,953,774.49	294,802,271.03	1,289,151,503.46	(5,020,568,571.34)	23.98
6	JUNE	6,604,522,445.83	0.00	6,604,522,445.83	861,683,579.43	175,307,351.28	586,375,628.15	(5,742,838,866.40)	13.05
7	JULY	6,604,522,445.83	0.00	6,604,522,445.83	691,375,778.51	270,686,330.05	420,689,148.45	(5,913,146,667.32)	10.47
8	AUGUST	6,604,522,445.83	0.00	6,604,522,445.83	826,878,632.69	571,966,710.05	254,911,922.63	(5,777,643,813.14)	12.52
9	SEPTEMBER	6,604,522,445.83	0.00	6,604,522,445.83	1,011,602,138.93	576,911,516.07	434,690,522.86	(5,592,920,306.90)	15.32
10	OCTOBER	6,604,522,445.83	0.00	6,604,522,445.83	607,842,582.98	565,998,332.84	41,843,050.14	(5,996,680,462.85)	9.20
11	NOVEMBER	6,604,522,445.83	0.00	6,604,522,445.83	351,428,683.04	559,056,426.98	(207,627,743.94)	(6,253,093,762.79)	1.32
12	DECEMBER	6,604,522,445.83	0.00	6,604,522,445.83	2,481,404,864.71	616,417,530.57	1,864,987,284.14	(4,123,117,581.12)	37.57
	<b>TOTAL</b>	<b>79,254,269,350.00</b>	<b>0.00</b>	<b>79,254,269,350.00</b>	<b>15,927,134,055.41</b>	<b>5,159,091,658.45</b>	<b>10,768,042,396.96</b>	<b>(63,327,135,294.59)</b>	<b>20.10</b>

NOTE 2							
DETAILS OF VALUE ADDED TAX RECEIPT							BUDGET
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	3,471,671,186.92	0.00	3,471,671,186.92	4,827,233,006.10	1,355,561,819.18	139.05
2	FEBRUARY	3,471,671,186.92	0.00	3,471,671,186.92	4,197,983,315.87	726,312,128.95	120.92
3	MARCH	3,471,671,186.92	0.00	3,471,671,186.92	4,541,710,147.51	1,070,038,960.59	130.82
4	APRIL	3,471,671,186.92	0.00	3,471,671,186.92	5,421,486,659.31	1,949,815,472.39	156.16
5	MAY	3,471,671,186.92	0.00	3,471,671,186.92	4,898,644,806.62	1,426,973,619.70	141.10
6	JUNE	3,471,671,186.92	0.00	3,471,671,186.92	4,896,427,309.66	1,424,756,122.74	141.04
7	JULY	3,471,671,186.92	0.00	3,471,671,186.92	5,512,471,377.39	2,040,800,190.47	158.78
8	AUGUST	3,471,671,186.92	0.00	3,471,671,186.92	6,300,970,022.11	2,829,298,835.19	181.50
9	SEPTEMBER	7,448,400,248.67	0.00	7,448,400,248.67	5,662,698,251.35	(1,785,701,997.32)	76.03
10	OCTOBER	7,448,400,248.67	0.00	7,448,400,248.67	5,775,036,438.44	(1,673,363,810.23)	77.53
11	NOVEMBER	7,448,400,248.67	0.00	7,448,400,248.67	6,736,918,198.81	(711,482,049.86)	90.45
12	DECEMBER	7,448,400,248.67	0.00	7,448,400,248.67	6,178,100,749.17	(1,270,299,499.50)	82.95
	<b>TOTAL</b>	<b>57,566,970,490.04</b>	<b>0.00</b>	<b>57,566,970,490.04</b>	<b>64,949,680,282.34</b>	<b>7,382,709,792.30</b>	<b>112.82</b>

# NOTE 3

NOTE TO IGR							
SUMMARY OF RECURRENT REVENUE BY MDAs							
CODE	MINISTRY/DEPARTMENT AND AGENCIES (MDAs)	PREVIOUS YEAR 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦	₦
0200000000	MINISTRY OF FINANCE	199,875,108.72	482,100,000.00	0.00	482,100,000.00	400,069,873.69	19,999,873.69
0200000000	MUNICIPAL INTERNAL REVENUE	11,259,196,562.36	7,405,800,000.00	0.00	7,405,800,000.00	5,262,076,362.36	2,143,723,637.64
0210010000	JUDICIARY SERVICES COMMISSION	19,090,190.00	24,143,000.00	0.00	24,143,000.00	13,903,353.00	10,239,647.00
0210010000	MINISTRY OF AGRICULTURE	4,411,500.00	1,505,850,000.00	0.00	1,505,850,000.00	3,471,000.00	(1,517,917,000.00)
0250010000	MINISTRY OF LANDS & HOUSING	98,667,654.31	222,545,045.38	0.00	222,545,045.38	693,968,973.64	471,383,928.26
0250010000	HOUSING CORPORATION	30,000.00	91,146,437.00	0.00	91,146,437.00	0.00	0.00
0222050000	BIRNIM KEBBI CENTRAL MARKET	10,057,590.00	15,124,000.00	0.00	15,124,000.00	11,325,523.00	(3,808,477.00)
0250050000	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)	70,000,000.00	23,100,000.00	0.00	23,100,000.00	20,340,500.00	(2,759,500.00)
0510010000	MINISTRY OF HIGH-ER EDUCATION	0.00	1,893,000.00	0.00	1,893,000.00	205,000.00	(1,688,000.00)
0521050000	SCHOOL OF HEALTH TECHNOLOGY (S&H)	48,840,000.00	3,000,000.00	0.00	3,000,000.00	3,250,000.00	(2,749,000.00)
0517010000	COUNCIL OF EDUCATION AGENCIES	70,729,400.00	85,000,000.00	0.00	85,000,000.00	75,112,700.00	(9,887,300.00)
0517020000	SCHOOL OF BASIC EDUCATION YAU	10,323,375.00	21,264,000.00	0.00	21,264,000.00	773,000.00	(20,490,000.00)
0517010000	MINISTRY OF BASIC EDUCATION	556,000.00	34,530,000.00	0.00	34,530,000.00	7,595,708.00	(26,934,292.00)
0220010000	MINISTRY OF COMMERCE & INDUSTRY	1,750,500.00	8,000,000.00	0.00	8,000,000.00	4,300,000.00	(3,700,000.00)
0220010000	HOTEL & TOURISM	8,675,700.00	0,000,000.00	0.00	0,000,000.00	5,795,000.00	(2,880,000.00)
0513010000	MINISTRY OF YOUTH & SPORT	0.00	0.00	0.00	0.00	0.00	0.00
0215100000	FORESTRY	570,800.00	0.00	0.00	0.00	0.00	0.00
0530010000	MINISTRY OF ENVIRONMENT	25,056,481.57	52,460,000.00	0.00	52,460,000.00	20,175,510.00	(32,284,490.00)
0530010000	KEBBI	970,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
0252001000	MINISTRY OF WATER RESOURCES	5,420,967.00	12,500,000.00	0.00	12,500,000.00	8,918,228.00	(3,581,772.00)
0252001000	KEBBI STATE WATER BOARD	188,339,610.33	339,236,787.00	0.00	339,236,787.00	158,818,571.65	(180,418,215.35)
0215100000	KASCOM	0.00	0.00	0.00	0.00	0.00	0.00
0521001000	MINISTRY OF HEALTH	(1,572,025.00)	0.00	0.00	0.00	17,511,570.00	(17,511,570.00)
0521020000	SIR YAHAYA HOSPITAL	2,117,500.00	3,000,000.00	0.00	3,000,000.00	300,000.00	(2,700,000.00)
0521020000	GENERAL HOSPITALS	16,540,000.00	70,000,000.00	0.00	70,000,000.00	4,167,500.00	(65,832,500.00)
0120010000	MINISTRY OF INFORMATION	0.00	73,000,000.00	0.00	73,000,000.00	404,000.00	(72,596,000.00)
0120010000	KURU RADIO	4,000,000.00	1,000,000.00	0.00	1,000,000.00	1,400,000.00	(3,600,000.00)
0120010000	KFSB TV	1,997,000.00	3,500,000.00	0.00	3,500,000.00	1,997,000.00	(1,640,790.00)
0120010000	PRINTING PRESS	0.00	0.00	0.00	0.00	0.00	0.00
0140001000	OFFICE OF THE AUDITOR GENERAL	185,162,829.69	0.00	0.00	0.00	121,068,045.26	121,068,045.26
0230010000	MINISTRY OF WORKS	249,061,281.00	312,100,000.00	0.00	312,100,000.00	3,400,000.00	(311,699,000.00)
0230010000	SIR AHMADU BELLO INTERNATIONAL AIRPORT	1,797,400.00	22,000,000.00	0.00	22,000,000.00	4,535,500.00	(17,374,700.00)
0220010000	KEBBI INVESTMENT COMPANY	2,320,000.00	0.00	0.00	0.00	0.00	0.00
0215001000	MINISTRY OF ANIMAL HEALTH & HUSBANDRY	1,775,800.00	30,790,000.00	0.00	30,790,000.00	2,527,596.31	(28,014,193.69)
0220010000	MINISTRY OF JUSTICE	0.00	0.00	0.00	0.00	0.00	0.00
0517021000	KEBBI STATE UNIVERSITY OF SCIENCE TECHNOLOGY	190,968,962.00	273,520,000.00	0.00	273,520,000.00	36,057,150.00	(237,462,850.00)
0517018000	STATE POLYTECHNIC DAKIN GARI	4511,600.00	6,500,000.00	0.00	6,500,000.00	1,446,000.00	(5,053,100.00)
0521104000	SCHOOL OF NURSING	18,680,000.00	48,000,000.00	0.00	48,000,000.00	19,021,500.00	(28,978,500.00)
0551001000	MINISTRY OF WOMEN AFFAIRS	1,701,450.00	5,100,000.00	0.00	5,100,000.00	1,707,500.00	(3,392,500.00)
0230010000	RURAL ELECTRICITY BOARD	27,400.00	0.00	0.00	0.00	0.00	0.00
0200010000	BOARD OF SURVEY	11,478,000.00	15,000,000.00	0.00	15,000,000.00	4,354,369.26	(10,645,730.74)
0110100000	TENDERS BOARD	5,428,131.71	0.00	0.00	0.00	7,085,000.00	(1,656,868.29)
0148001000	KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)	0.00	0.00	0.00	0.00	45,000,000.00	0.00
0111000000	SUSTAINABLE DEVELOPMENT GOALS (SDG)	0.00	0.00	0.00	0.00	0.00	0.00
0517027000	ABDULLAH FODIO ISLAMIC CENTRE	28,376,000.00	90,000,000.00	0.00	90,000,000.00	41,090,000.00	(48,910,000.00)
	TIN OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
	ANGLING & FISHING FESTIVAL	0.00	0.00	0.00	0.00	0.00	0.00
	SUBSIDY	0.00	4,304,215,940.95	0.00	4,304,215,940.95	17,670,508.47	0.00
	CONTROL POST CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00
	SCOUTS CLUB BOARD	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
	MINISTRY OF SOLID MINERALS AND DEVELOPMENT	0.00	0.00	0.00	0.00	119,311,052.00	0.00
	<b>TOTAL</b>	<b>11,737,075,708.00</b>	<b>15,911,016,240.24</b>	<b>0.00</b>	<b>15,911,016,240.24</b>	<b>11,367,327,098.85</b>	<b>(4,543,689,201.39)</b>
	<b>LOCAL GOVERNMENT REVENUE</b>					<b>3,468,397,881.46</b>	
	<b>TOTAL REVENUE FOR THE YEAR</b>					<b>14,775,724,879.31</b>	

NOTE 4

OFFICE OF THE ACCOUNTANT GENERAL OTHER FAAC TRANSFERS ELECTRONIC MONEY TRANSFER (EMT)								BUDGET
S/NO	MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN %
		₦	₦	₦	₦	₦		
1	January	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	202,877,663.14	46,261,638.03	129.54
2	February	Electronic Money Transfer (EMT)/Augmentation	156,616,025.11	0.00	156,616,025.11	178,080,376.53	21,464,351.42	113.71
3	March	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	168,658,391.12	12,042,366.01	107.69
4	April	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	164,366,284.42	7,750,259.31	104.95
5	May	Non Oil Excess Account/Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	200,935,675.59	44,319,650.48	128.30
6	June	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	168,338,034.01	11,722,008.90	107.48
7	July	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	174,411,894.83	17,795,869.72	111.36
8	August	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	208,968,811.48	52,352,786.37	133.43
9	September	Electronic Money Transfer (EMT)	156,616,025.11	0.00	228,396,162.19	208,968,811.48	(19,427,350.71)	91.49
10	October	Electronic Money Transfer (EMT)	156,616,025.11	0.00	228,396,162.19	205,406,203.29	(22,989,958.90)	89.93
11	November	Electronic Money Transfer (EMT)	156,616,025.11	0.00	228,396,162.19	190,113,094.25	(38,283,067.94)	83.24
12	December	Electronic Money Transfer (EMT)	156,616,025.11	0.00	228,396,162.19	167,549,481.02	(60,846,681.17)	73.36
	<b>TOTAL</b>		<b>1,879,392,301.32</b>	<b>0.00</b>	<b>2,166,512,849.64</b>	<b>2,238,674,721.16</b>	<b>72,161,871.52</b>	<b>103.33</b>

<b>NOTE 5</b>						
<b>DETAILS OF EXCHANGE DIFFERENCE / GAIN</b>						
<b>S/NO</b>	<b>MONTH</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR</b>	<b>VARIANCE</b>
		<b>BUDGET</b>	<b>BUDGET</b>		<b>ACTUAL</b>	
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	JANUARY	1,572,829,966.55	0.00	1,572,829,966.55	1,905,783,470.70	332,953,504.15
2	FFRRIUARY	1,572,829,966.55	0.00	1,572,829,966.55	1,777,775,213.36	0.00
3	MARCH	1,572,829,966.55	0.00	1,572,829,966.55	3,826,979,040.70	0.00
4	APRIL	1,572,829,966.55	0.00	1,572,829,966.55	1,826,937,068.35	0.00
5	MAY	1,572,829,966.55	0.00	1,572,829,966.55	2,825,463,848.72	0.00
6	JUNE	1,572,829,966.55	0.00	1,572,829,966.55	3,202,378,037.83	1,629,548,071.28
7	JULY	1,572,829,966.55	0.00	1,572,829,966.55	3,085,529,038.00	1,512,699,071.45
8	AUGUST	1,572,829,966.55	0.00	1,572,829,966.55	3,794,620,268.67	2,221,790,302.12
9	SEPTEMBER	1,572,829,966.55	0.00	4,631,050,609.55	3,036,738,731.54	1,463,908,764.99
10	OCTOBER	1,572,829,966.55	0.00	4,631,050,609.55	3,003,078,953.03	1,430,248,986.48
11	NOVEMBER	1,572,829,966.55	0.00	4,631,050,609.55	3,566,963,549.54	1,994,133,582.99
12	DECEMBER	1,572,829,966.55	0.00	4,631,050,609.55	4,343,569,388.56	2,770,739,422.01
	<b>TOTAL</b>	<b>18,873,959,598.60</b>	<b>0.00</b>	<b>31,106,842,170.60</b>	<b>36,195,766,609.00</b>	<b>17,321,807,010.40</b>

NOTE 6

DETAILS OF 25% Local Govt. Contribution to Development Projects							
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N	
1	JANUARY	715,624,848.55	0.00	715,624,848.55	801,350,400.78	(85,725,552.23)	111.98
2	FEBRUARY	715,624,848.55	0.00	715,624,848.55	53,652,132.16	651,972,716.39	8.89
3	MARCH	715,624,848.55	0.00	715,624,848.55	872,396,433.65	(156,771,585.10)	121.91
4	APRIL	715,624,848.55	0.00	715,624,848.55	872,396,433.65	(156,771,585.10)	121.91
5	MAY	715,624,848.55	0.00	715,624,848.55	899,467,361.70	(183,842,513.15)	125.69
6	JUNE	715,624,848.55	0.00	715,624,848.55	853,626,838.48	(148,001,989.93)	120.68
7	JULY	715,624,848.55	0.00	715,624,848.55	891,821,456.78	(176,195,608.23)	124.62
8	AUGUST	715,624,848.55	0.00	715,624,848.55	1,058,594,370.31	(342,969,521.76)	147.93
9	SEPTEMBER	1,228,982,506.80	0.00	1,228,982,506.80	930,894,667.48	298,087,839.32	75.75
10	OCTOBER	1,228,982,506.80	0.00	1,228,982,506.80	995,192,938.62	233,789,568.18	80.98
11	NOVEMBER	1,228,982,506.80	0.00	1,228,982,506.80	1,073,619,699.36	155,362,807.44	87.36
12	DECEMBER	1,228,982,506.80	0.00	1,228,982,506.80	1,028,203,794.57	200,778,712.23	83.66
	<b>TOTAL</b>	<b>10,640,928,815.60</b>	<b>0.00</b>	<b>10,640,928,815.60</b>	<b>10,351,216,527.54</b>	<b>(289,712,288.06)</b>	<b>97.28</b>

NOTE 7

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

NOTE 8

<b>CASH HELD BY MDAs</b>		
<b>S/NO.</b>	<b>NAMES</b>	<b>AMOUNT</b>
		<b>₦</b>
1	LOCAL GOVT STAFF PENSION BOARD	50,232.20
2	KEBBI STATE POLYTECHNIC DAKINGARI	300,054.52
3	REB	5,156.90
4	KACHEMA	20,446.40
5	CPS YAURI	54,404.51
6	STATE INEC	5,372.30
7	MINISTRY OF WORKS	7,908.14
8	SIR YAHAYA MEMORIAL HOSPITAL	18,574.23
9	STATE AIRPORT	16,253.00
10	COE ARGUNGU	152,327.98
11	UNIVERSITY OF TECHNOLOGY ALIERO	20,926.32
	<b>TOTAL</b>	<b>651,956.50</b>

## NOTE 9

DETAILS OF PERSONNEL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION								
CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
			ACTUAL 2023	BUDGET	BUDGET		ACTUAL	
			₦	₦	₦	₦	₦	₦
	<b>TOTAL PERSONNEL EXPENDITURE</b>		<b>25,153,756,246.31</b>	<b>37,321,249,105.98</b>	<b>0.00</b>	<b>40,578,149,105.98</b>	<b>31,195,760,494.47</b>	<b>9,382,388,611.51</b>
01000000000	Administration Sector		1,781,624,833.93	2,451,632,311.22	0.00	2,961,436,566.96	2,448,328,112.26	513,108,454.70
01110000000	Governor's Office		124,760,775.68	268,167,245.54	0.00	268,167,245.54	85,911,501.88	182,255,743.66
011100100100	Office of the Executive Governor	15	95,502,238.04	230,431,147.44	0.00	230,431,147.44	56,952,963.80	173,478,183.64
011100100200	Office of the Deputy Governor	16	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
011101800100	Special Services Department	20	3,979,623.24	5,173,509.90	0.00	5,173,509.90	3,679,623.68	0.00
011111300100	Directorate Of Protocol	24	24,278,914.40	31,562,588.20	0.00	31,562,588.20	24,278,914.40	0.00
01120000000	State House of Assembly		314,647,070.53	617,084,850.68	0.00	617,084,850.68	589,509,423.11	27,575,427.57
011200300100	House of Assembly	25	312,728,985.00	587,591,337.58	0.00	587,591,337.58	587,591,337.58	0.00
011200400100	House of Assembly Service Commission	26	1,918,085.53	29,493,513.10	0.00	29,493,513.10	1,918,085.53	27,575,427.57
01230000000	Ministry of Information & Culture		323,033,997.48	416,975,826.80	0.00	416,975,826.80	361,466,394.71	55,509,432.09
012300100100	Ministry of Information & Culture	27	94,011,603.06	123,973,751.20	0.00	123,973,751.20	107,418,171.76	16,555,579.44
012300300100	Kebbi State Television (KBTV)	29	108,796,524.06	143,338,444.60	0.00	143,338,444.60	128,041,670.86	15,296,773.74
012300400100	Kebbi Boadcasting Corporation (KBC)	30	120,225,870.36	149,663,631.00	0.00	149,663,631.00	126,006,552.09	23,657,078.91
01250000000	Office of the Head of State Civil Service		207,344,501.96	259,703,259.40	0.00	259,703,259.40	247,933,000.51	11,770,258.89
011101300100	General Administration (Government House)	32	207,344,501.96	259,703,259.40	0.00	259,703,259.40	247,933,000.51	11,770,258.89
01400000000	Office of the State Auditor General		84,493,024.47	124,761,145.60	0.00	124,761,145.60	57,847,443.74	66,913,701.86
014000100100	Office of the State Auditor General	33	45,890,190.27	63,817,927.60	0.00	63,817,927.60	10,425,825.41	53,392,102.19
014000200100	Office of the Auditor General for Local Government	34	38,602,834.20	60,943,218.00	0.00	60,943,218.00	47,421,618.33	13,521,599.67
01470000000	Civil Service Commission (CSC)		2,837,891.75	40,633,525.00	0.00	40,633,525.00	7,298,450.00	33,335,075.00
014700100100	Civil Service Commission	35	2,837,891.75	40,633,525.00	0.00	40,633,525.00	7,298,450.00	33,335,075.00
01480000000	Kebbi State Independent Electoral Commission		32,850,772.59	32,688,207.00	0.00	32,688,207.00	26,492,461.19	6,195,745.81
014800100100	Kebbi State Independent Electoral Commission (INEC)	36	32,850,772.59	32,688,207.00	0.00	32,688,207.00	26,492,461.19	6,195,745.81
01490000000	Local Government Service Commission		30,802,906.86	36,309,129.00	0.00	41,309,129.00	38,583,811.32	2,725,317.68
014900100100	Local Government Service Commission	37	28,929,523.62	33,347,796.00	0.00	38,347,796.00	35,816,685.48	2,531,110.52
014900200100	Local Government Pension Board	38	1,873,383.24	2,961,333.00	0.00	2,961,333.00	2,767,125.84	194,207.16
01610000000	Office of the Secretary to the State Government		495,840,280.26	365,926,423.40	0.00	870,730,679.14	764,947,710.76	105,782,968.38
016100100100	Office of the Secretary to the State Government	39	468,511,591.08	324,190,512.20	0.00	828,994,767.94	737,657,699.88	91,337,068.06
016102100100	Liason Office - Abuja	40	5,279,187.96	10,400,000.00	0.00	10,400,000.00	5,279,187.96	5,120,812.04
016102100200	Liason Office - Kaduna	41	4,399,580.00	5,300,000.00	0.00	5,300,000.00	4,399,580.00	900,420.00

016102100300	Liason Office - Sokoto	42	741,060.00	1,300,000.00	0.00	1,300,000.00	1,250,000.00	50,000.00
016103700100	Pilgrims Welfare Agency (PWA)	43	16,908,861.22	24,735,911.20	0.00	24,735,911.20	16,361,242.92	8,374,668.28
<b>016500000000</b>	<b>Ministry of Religious Affairs</b>		<b>3,412,309.13</b>	<b>4,940,000.00</b>	<b>0.00</b>	<b>4,940,000.00</b>	<b>3,200,127.75</b>	<b>1,739,872.25</b>
016102200100	Preaching Board	44	3,412,309.13	4,940,000.00	0.00	4,940,000.00	3,200,127.75	1,739,872.25
<b>012500000000</b>	<b>Ministry of Establishment, Training and Pension</b>		<b>161,601,303.22</b>	<b>284,442,698.80</b>	<b>0.00</b>	<b>284,442,698.80</b>	<b>265,137,787.29</b>	<b>19,304,911.51</b>
012500500100	Establishment Training and Pension	47	161,601,303.22	284,442,698.80	0.00	284,442,698.80	265,137,787.29	19,304,911.51
<b>020000000000</b>	<b>Economic Sector</b>		<b>8,085,285,136.01</b>	<b>14,416,028,718.70</b>	<b>0.00</b>	<b>16,916,028,718.70</b>	<b>11,538,040,634.28</b>	<b>5,377,988,084.42</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>		<b>537,728,787.46</b>	<b>706,835,083.90</b>	<b>0.00</b>	<b>706,835,083.90</b>	<b>585,683,008.30</b>	<b>121,152,075.60</b>
021500100100	Ministry of Agric & Natural Res	50	197,177,603.60	263,141,647.00	0.00	263,141,647.00	227,141,647.00	36,000,000.00
021510200100	Kebbi Agric Development Authority(KARDA)	51	327,512,727.65	426,281,698.40	0.00	426,281,698.40	345,502,905.09	80,778,793.31
021510900100	Forestry 11 Project	53	13,038,456.21	17,411,738.50	0.00	17,411,738.50	13,038,456.21	4,373,282.29
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>5,783,587,231.91</b>	<b>11,332,281,792.98</b>	<b>0.00</b>	<b>13,832,281,792.98</b>	<b>9,140,224,658.13</b>	<b>4,692,057,134.85</b>
022000100100	Ministry of Finance H/Qtr	56	5,708,647,108.98	7,605,064,271.60	0.00	10,105,064,271.60	9,045,779,668.17	1,059,284,603.43
022000100200	Debt Management Office	57	0.00	3,629,489,871.88	0.00	3,629,489,871.88	0.00	0.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	60	4,386,198.00	5,762,681.60	0.00	5,762,681.60	5,762,681.60	0.00
022000800000	Board of Internal Revenue (BIR)	61	70,553,924.93	91,964,967.90	0.00	91,964,967.90	88,682,258.36	3,282,709.54
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>137,648,306.75</b>	<b>179,341,676.80</b>	<b>0.00</b>	<b>179,341,676.80</b>	<b>161,716,523.29</b>	<b>17,625,153.51</b>
022200100100	Ministry of Commerce and Industry (H/qt)	63	68,143,889.39	91,626,333.50	0.00	91,626,333.50	77,064,159.90	14,562,173.60
022205200100	Tourisms Board	64	30,462,975.60	36,910,472.30	0.00	36,910,472.30	33,847,492.39	3,062,979.91
022205300100	Birnin Kebbi Central Market	65	39,041,441.76	50,804,871.00	0.00	50,804,871.00	50,804,871.00	0.00
<b>023400000000</b>	<b>Ministry of Works and Transport</b>		<b>347,960,102.45</b>	<b>460,570,143.80</b>	<b>0.00</b>	<b>460,570,143.80</b>	<b>347,960,102.45</b>	<b>112,610,041.35</b>
023400100100	Ministry of Works and Transport	68	295,872,518.09	387,429,231.80	0.00	387,429,231.80	295,872,518.09	91,556,713.71
022900100100	Ministry of Transport and Renewable Energy	69	0.00	0.00	0.00	0.00	0.00	0.00
023410500100	Sir Ahmadu Bello Airport	72	52,087,584.36	73,140,912.00	0.00	73,140,912.00	52,087,584.36	21,053,327.64
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>29,833,383.00</b>	<b>67,513,274.72</b>	<b>0.00</b>	<b>67,513,274.72</b>	<b>29,833,383.00</b>	<b>37,679,891.72</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)	73	29,833,383.00	40,273,274.72	0.00	40,273,274.72	29,833,383.00	10,439,891.72
023800500100	Kebbi State Community and Social Development Agency (CSDA)	74	0.00	22,240,000.00	0.00	22,240,000.00	0.00	22,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	75	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>		<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>
025000100100	Fiscal Responsibility Commission	77	0.00	27,000,000.00	0.00	27,000,000.00	27,000,000.00	0.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>234,417,647.37</b>	<b>311,826,678.80</b>	<b>0.00</b>	<b>311,826,678.80</b>	<b>234,417,647.37</b>	<b>77,409,031.43</b>
025200100100	Ministry of Water Resources and Rural Development	78	93,380,197.97	128,291,837.70	0.00	128,291,837.70	93,380,197.97	34,911,639.73
025210200100	Water Board	79	138,180,646.60	179,634,841.10	0.00	179,634,841.10	138,180,646.60	0.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	80	2,856,802.80	3,900,000.00	0.00	3,900,000.00	2,856,802.80	1,043,197.20
<b>025300000000</b>	<b>Ministry of Land and Housing</b>		<b>118,664,621.00</b>	<b>143,214,008.60</b>	<b>0.00</b>	<b>143,214,008.60</b>	<b>129,570,655.03</b>	<b>13,643,353.57</b>
025300100100	Ministry of Land and Housing	81	110,728,415.00	132,896,940.80	0.00	132,896,940.80	119,409,860.55	13,487,080.25
025300110100	State Housing Corporation	83	7,936,206.00	10,317,067.80	0.00	10,317,067.80	10,160,794.48	0.00
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>		<b>19,443,950.66</b>	<b>29,549,094.90</b>	<b>0.00</b>	<b>29,549,094.90</b>	<b>27,633,551.30</b>	<b>1,915,543.60</b>
023410300100	Rural Electrification Board (REB)	71	19,443,950.66	29,549,094.90	0.00	29,549,094.90	27,633,551.30	1,915,543.60
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>735,388,662.00</b>	<b>961,413,398.40</b>	<b>0.00</b>	<b>961,413,398.40</b>	<b>735,388,662.00</b>	<b>226,024,736.40</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	55	735,388,662.00	961,413,398.40	0.00	961,413,398.40	735,388,662.00	226,024,736.40

02690000000	Ministry of Physical Planning and Urban Development		140,612,443.41	196,483,565.80	0.00	196,483,565.80	145,612,443.41	50,871,122.39
025300120100	Kebbi Urban Development Authority (KUDA)	85	140,612,443.41	191,483,565.80	0.00	191,483,565.80	140,612,443.41	50,871,122.39
025300300100	Kebbi Geographic Information System Agency (KEBGIS)	86	0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00
03000000000	LAW AND JUSTICE SECTOR		1,162,528,181.23	1,561,199,766.16	0.00	1,571,199,766.16	1,356,952,946.95	214,246,819.21
03180000000	Judiciary		1,096,266,004.39	1,464,728,813.36	0.00	1,464,728,813.36	1,253,897,263.82	210,831,549.54
031801100100	Judicial Service Commission	87	70,333,064.28	116,053,427.60	0.00	116,053,427.60	89,065,967.20	26,987,460.40
031805100100	High Courts	88	525,475,539.24	714,124,253.26	0.00	714,124,253.26	596,455,532.93	117,668,720.33
031805300100	Sharia Courts	89	500,457,400.87	634,551,132.50	0.00	634,551,132.50	568,375,763.69	66,175,368.81
03260000000	Ministry of Justice		66,262,176.84	96,470,952.80	0.00	106,470,952.80	103,055,683.13	3,415,269.67
032600100100	Ministry of Justice	90	54,004,106.40	70,205,337.80	0.00	70,205,337.80	66,790,068.13	3,415,269.67
032600200100	Law Reform Commission	91	12,258,070.44	26,265,615.00	0.00	36,265,615.00	36,265,615.00	0.00
05000000000	SOCIAL DEVELOPMENT SECTOR		14,124,318,095.14	18,892,388,309.90	0.00	18,895,888,311.90	15,852,438,800.98	3,043,449,510.92
05130000000	Ministry of Youth and Social Development		56,410,761.24	69,433,989.30	0.00	69,433,989.30	64,721,292.29	4,712,697.01
051300100100	Ministry of Youth and Social Development	92	56,410,761.24	69,433,989.30	0.00	69,433,989.30	64,721,292.29	4,712,697.01
05140000000	Ministry of Women Affairs & Social Development		56,342,430.24	73,245,159.00	0.00	73,245,159.00	70,423,567.30	0.00
051400100100	Ministry of Women Affairs & Social Development	93	56,342,430.24	73,245,159.00	0.00	73,245,159.00	70,423,567.30	0.00
05170000000	Ministry for Basic and Secondary Education		4,633,561,901.89	6,436,806,614.10	0.00	6,436,806,614.10	5,026,966,222.22	1,409,840,391.88
051700100100	Ministry for Basic and Secondary Education	96	648,000,000.00	843,619,427.30	0.00	843,619,427.30	648,000,000.00	195,619,427.30
051700300100	Universal Basic Education (UBE)	97	1,700,000,000.00	2,401,418,719.70	0.00	2,401,418,719.70	1,776,468,272.48	624,950,447.22
051700300200	Primary School Staff Pension Board	98	2,645,764.56	3,439,494.50	0.00	3,439,494.50	3,566,697.21	0.00
051700800100	Library Board	99	54,000,000.00	56,262,194.30	0.00	56,262,194.30	54,000,000.00	0.00
051702600100	Arabic & Islamic Education Board	100	385,471,127.52	515,026,798.10	0.00	515,026,798.10	397,211,492.27	117,815,305.83
051702700100	Abdullahi Fodio Islamic Centre	101	55,119,882.51	73,862,077.90	0.00	73,862,077.90	69,444,557.36	4,417,520.54
051702800100	Agency for Adult Education	103	18,793,771.00	24,431,903.60	0.00	24,431,903.60	22,967,269.00	1,464,634.60
051705700100	Secondary School Management Board (SSMB)	102	1,769,531,356.30	2,518,745,998.70	0.00	2,518,745,998.70	2,055,307,933.90	463,438,064.80
05630000000	Ministry of Higher Education		3,160,703,812.68	3,808,091,133.50	0.00	3,808,591,133.50	3,737,419,249.72	71,171,883.78
056300100100	Ministry of Higher Education	104	37,632,164.36	46,155,727.80	0.00	46,155,727.80	46,155,727.80	0.00
056301800100	State Polytechnic Dakin Gari	105	350,907,222.03	456,875,844.10	0.00	456,875,844.10	351,742,255.80	105,133,588.30
056301900100	Adamu Augie College of Education, Argungu	106	722,524,152.00	1,055,341,832.20	0.00	1,055,341,832.20	837,547,275.09	217,794,557.11
056302100100	State University of Science & Technology Aliero	107	1,767,973,476.72	1,890,342,318.70	0.00	1,890,342,318.70	2,218,150,111.32	0.00
056302800100	College of Preliminary Studies Yauri	109	276,027,278.53	352,043,569.30	0.00	352,043,569.30	276,027,278.53	76,016,290.77
056305600100	State Scholarship Board	108	5,639,519.04	7,331,841.40	0.00	7,831,841.40	7,796,601.18	35,240.22
05210000000	Ministry of Health		6,004,472,573.37	8,233,026,090.90	0.00	8,236,026,092.90	6,704,700,575.32	1,531,325,517.58
052100100100	Ministry of Health	110	4,979,872,700.42	6,117,819,485.20	0.00	6,117,819,485.20	5,601,805,502.08	516,013,983.12
052102600100	Sir Yahaya Memorial Hospital	114	555,641,761.42	729,042,403.70	0.00	729,042,403.70	593,732,427.08	135,309,976.62
052102700100	Kebbi Medical Centre Kalgo	115	0.00	0.00	0.00	0.00	0.00	0.00
052110400100	College of Nursing Sciences	116	242,919,853.73	321,959,716.00	0.00	321,959,716.00	242,919,853.73	79,039,862.27
052110600100	College of Health Sciences Technology Jega	117	226,038,257.80	264,204,486.00	0.00	267,204,488.00	266,242,792.43	961,695.57
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	118	0.00	800,000,000.00	0.00	800,000,000.00	0.00	0.00
05350000000	Ministry of Environment		160,630,818.12	201,548,959.50	0.00	201,548,959.50	190,985,196.17	10,563,763.33
053500100100	Ministry of Environment	120	150,085,686.92	187,802,262.90	0.00	187,802,262.90	179,315,600.09	0.00

053501600100	Kebbi Environmental Protection Agency (KESEPA)	121	10,545,131.20	13,746,696.60	0.00	13,746,696.60	11,669,596.08	2,077,100.52
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affiars</b>		<b>52,195,797.60</b>	<b>70,236,363.60</b>	<b>0.00</b>	<b>70,236,363.60</b>	<b>57,222,697.96</b>	<b>13,013,665.64</b>
055100100100	Ministry for Local Government & Chieftancy Affiars	123	50,338,649.64	67,822,071.20	0.00	67,822,071.20	54,808,405.56	13,013,665.64
055100100200	Kebbi Council of Chiefs	124	1,857,147.96	2,414,292.40	0.00	2,414,292.40	2,414,292.40	0.00

## NOTE 10

### DETAILS OF OVERHEAD EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	<b>TOTAL OVERHEAD EXPENDITURE</b>		<b>19,674,181,986.21</b>	<b>37,679,251,002.00</b>	<b>0.00</b>	<b>42,954,435,043.00</b>	<b>31,028,472,008.79</b>	<b>11,925,963,034.21</b>
<b>010000000000</b>	<b>Administration Sector</b>		<b>11,030,496,842.86</b>	<b>16,817,740,215.00</b>	<b>0.00</b>	<b>22,794,840,215.00</b>	<b>20,270,445,622.57</b>	<b>2,524,394,592.43</b>
<b>011100000000</b>	<b>Governor's Office</b>		<b>4,373,395,760.00</b>	<b>8,925,139,454.00</b>	<b>0.00</b>	<b>8,925,139,454.00</b>	<b>7,764,408,887.21</b>	<b>1,160,730,566.79</b>
011100100100	Office of the Executive Governor	15	3,890,590,760.00	7,722,358,454.00	0.00	7,722,358,454.00	7,250,202,300.00	472,156,154.00
011100100200	Office of the Deputy Governor	16	251,360,000.00	564,200,000.00	0.00	564,200,000.00	231,360,000.00	0.00
011100500100	Sustainable Development Goals (SDGs)	17	5,904,000.00	6,000,000.00	0.00	6,000,000.00	5,904,000.00	0.00
011100800100	Kebbi State Emmergency Relief Agency (SEMA)	18	1,200,000.00	28,700,000.00	0.00	28,700,000.00	25,550,000.00	3,150,000.00
011100900100	Due Process	19	12,350,000.00	18,000,000.00	0.00	18,000,000.00	12,350,000.00	0.00

011101800100	Special Services Department	20	52,781,000.00	103,281,000.00	0.00	103,281,000.00	79,832,587.21	0.00
011102800100	National Council for Women Society (NCWS)	21	0.00	600,000.00	0.00	600,000.00	0.00	0.00
011103300100	State Agency for Control of AIDS/HIV	22	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
011103500100	Kebbi State Contributory Pension Board	23	5,500,000.00	9,500,000.00	0.00	9,500,000.00	5,500,000.00	4,000,000.00
011111300100	Directorate Of Protocol	24	153,710,000.00	462,500,000.00	0.00	462,500,000.00	153,710,000.00	0.00
<b>011200000000</b>	<b>State House of Assembly</b>		<b>1,789,812,815.00</b>	<b>4,156,168,737.00</b>	<b>0.00</b>	<b>5,656,168,737.00</b>	<b>5,609,568,737.00</b>	<b>46,600,000.00</b>
011200300100	House of Assembly	25	1,782,212,815.00	4,101,968,737.00	0.00	5,601,968,737.00	5,601,968,737.00	0.00
011200400100	House of Assembly Service Commission	26	7,600,000.00	54,200,000.00	0.00	54,200,000.00	7,600,000.00	46,600,000.00
<b>012300000000</b>	<b>Ministry of Information &amp; Culture</b>		<b>54,294,000.00</b>	<b>91,910,000.00</b>	<b>0.00</b>	<b>91,910,000.00</b>	<b>77,593,000.00</b>	<b>14,317,000.00</b>
012300100100	Ministry of Information & Culture	27	23,990,000.00	57,800,000.00	0.00	57,800,000.00	52,686,000.00	5,114,000.00
012300200100	History Bureau	28	3,600,000.00	3,600,000.00	0.00	3,600,000.00	4,600,000.00	0.00
012300300100	Kebbi State Television (KBTv)	29	17,587,500.00	22,210,000.00	0.00	22,210,000.00	14,570,000.00	7,640,000.00
012300400100	Kebbi Boadcasting Corporation (KBC)	30	9,116,500.00	8,300,000.00	0.00	8,300,000.00	5,737,000.00	2,563,000.00
<b>012400000000</b>	<b>Ministry of Home Affiars and Internal Security</b>		<b>0.00</b>	<b>160,000,000.00</b>	<b>0.00</b>	<b>160,000,000.00</b>	<b>45,000,000.00</b>	<b>115,000,000.00</b>
012401100100	Ministry of Home Affiars and Internal Security	31	0.00	160,000,000.00	0.00	160,000,000.00	45,000,000.00	115,000,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>		<b>196,167,345.00</b>	<b>106,100,000.00</b>	<b>0.00</b>	<b>444,100,000.00</b>	<b>202,011,620.00</b>	<b>242,088,380.00</b>
012501300100	General Administration	32	196,167,345.00	106,100,000.00	0.00	444,100,000.00	202,011,620.00	242,088,380.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>		<b>36,490,000.00</b>	<b>107,112,024.00</b>	<b>0.00</b>	<b>125,212,024.00</b>	<b>91,920,000.00</b>	<b>33,292,024.00</b>
014000100100	Office of the State Auditor General	33	24,840,000.00	58,050,000.00	0.00	58,050,000.00	31,920,000.00	26,130,000.00
014000200100	Office of the Auditor General for Local Government	34	11,650,000.00	49,062,024.00	0.00	67,162,024.00	60,000,000.00	7,162,024.00
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>		<b>6,000,000.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>20,410,000.00</b>	<b>99,590,000.00</b>
014700100100	Civil Service Commission	35	6,000,000.00	120,000,000.00	0.00	120,000,000.00	20,410,000.00	99,590,000.00
<b>014800000000</b>	<b>Kebbi State Independent Electoral Commission (INEC)</b>		<b>6,602,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>5,999,500.00</b>	<b>18,000,500.00</b>
014800100100	Kebbi State Independent Electoral Commission	36	6,602,000.00	24,000,000.00	0.00	24,000,000.00	5,999,500.00	18,000,500.00
<b>014900000000</b>	<b>Local Government Service Commission</b>		<b>13,700,000.00</b>	<b>23,550,000.00</b>	<b>0.00</b>	<b>41,550,000.00</b>	<b>29,759,040.00</b>	<b>11,790,960.00</b>
014900100100	Local Government Service Commission	37	12,000,000.00	21,500,000.00	0.00	21,500,000.00	12,000,000.00	9,500,000.00
014900200100	Local Government Pension Board	38	1,700,000.00	2,050,000.00	0.00	20,050,000.00	17,759,040.00	2,290,960.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>		<b>4,632,336,106.86</b>	<b>2,732,750,000.00</b>	<b>0.00</b>	<b>6,835,750,000.00</b>	<b>6,612,299,458.36</b>	<b>223,450,541.64</b>
016100100100	Office of the Secretary to the State Government	39	4,529,800,913.96	2,540,400,000.00	0.00	6,643,400,000.00	6,438,601,271.50	204,798,728.50
016102100100	Liason Office - Abuja	40	77,129,192.90	90,400,000.00	0.00	90,400,000.00	82,129,186.86	8,270,813.14
016102100200	Liason Office - Kaduna	41	4,886,000.00	5,700,000.00	0.00	5,700,000.00	4,850,000.00	850,000.00
016102100300	Liason Office - Sokoto	42	1,720,000.00	2,050,000.00	0.00	2,050,000.00	1,720,000.00	330,000.00
016102100400	Liason Office - Lagos	43	1,800,000.00	2,200,000.00	0.00	2,200,000.00	1,800,000.00	400,000.00
016103700100	Pilgrims Welfare Agency (PWA)	46	17,000,000.00	92,000,000.00	0.00	92,000,000.00	83,199,000.00	8,801,000.00
<b>016400000000</b>	<b>Ministry of Spcial Duties</b>		<b>14,040,000.00</b>	<b>78,300,000.00</b>	<b>0.00</b>	<b>78,300,000.00</b>	<b>60,000,000.00</b>	<b>18,300,000.00</b>
016400100100	Ministry of Special Duties	49	14,040,000.00	78,300,000.00	0.00	78,300,000.00	60,000,000.00	18,300,000.00
<b>016500000000</b>	<b>Ministry of Religious Affiars</b>		<b>44,260,000.00</b>	<b>135,350,000.00</b>	<b>0.00</b>	<b>135,350,000.00</b>	<b>123,855,000.00</b>	<b>11,495,000.00</b>
016500100100	Ministry of Religious Affiars	45	43,060,000.00	134,000,000.00	0.00	134,000,000.00	122,785,000.00	11,215,000.00
016502200100	Islamic Preaching Board	44	1,200,000.00	1,350,000.00	0.00	1,350,000.00	1,070,000.00	280,000.00
<b>016600000000</b>	<b>Ministry of Establishment, Training and Pension</b>		<b>117,866,161.00</b>	<b>157,360,000.00</b>	<b>0.00</b>	<b>157,360,000.00</b>	<b>58,487,000.00</b>	<b>98,873,000.00</b>
016600500100	Ministry of Establishment, Training and Pension	47	117,506,161.00	157,000,000.00	0.00	157,000,000.00	58,127,000.00	98,873,000.00
016600700100	State Manpower Committee	48	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00

02000000000	<b>Economic Sector</b>		<b>1,607,991,137.79</b>	<b>5,997,227,132.00</b>	<b>0.00</b>	<b>6,344,227,132.00</b>	<b>3,090,221,148.44</b>	<b>3,254,005,983.56</b>
02150000000	<b>Ministry of Agriculture</b>		<b>19,910,000.00</b>	<b>117,770,000.00</b>	<b>0.00</b>	<b>307,770,000.00</b>	<b>135,625,000.00</b>	<b>172,145,000.00</b>
021500100100	Ministry of Agric & Natural Res	50	9,660,000.00	93,750,000.00	0.00	283,750,000.00	125,375,000.00	158,375,000.00
021510200100	Kebbi Agric Development Authority (KARDA)	51	4,800,000.00	8,400,000.00	0.00	8,400,000.00	4,800,000.00	3,600,000.00
021510300100	Rural Access Mobility Project (RAMP)	52	0.00	3,280,000.00	0.00	3,280,000.00	0.00	0.00
021510900100	Forestry 11 Project	53	2,400,000.00	2,740,000.00	0.00	2,740,000.00	2,400,000.00	340,000.00
021511000100	Kebbi State Agriculture Supply Company (KASCOM)	54	3,050,000.00	9,600,000.00	0.00	9,600,000.00	3,050,000.00	6,550,000.00
02200000000	<b>Ministry of Finance</b>		<b>1,200,519,352.79</b>	<b>3,122,278,096.00</b>	<b>0.00</b>	<b>3,222,278,096.00</b>	<b>1,577,735,657.20</b>	<b>1,644,542,438.80</b>
022000100100	Ministry of Finance H/Qtr	56	732,113,611.06	915,830,692.00	0.00	1,015,830,692.00	1,015,830,000.00	692.00
022000100200	Debt Management Office	57	122,870,000.00	41,220,000.00	0.00	41,220,000.00	39,272,000.00	0.00
022000700100	Accountant General's Office	59	111,400,000.00	1,863,000,000.00	0.00	1,863,000,000.00	428,700,000.00	0.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	60	4,050,000.00	4,200,000.00	0.00	4,200,000.00	4,050,000.00	0.00
022000800000	Board of Internal Revenue (BIR)	61	230,085,741.73	229,500,000.00	0.00	229,500,000.00	89,883,657.20	139,616,342.80
022005700100	Micro Finance Banks Operation	62	0.00	68,527,404.00	0.00	68,527,404.00	0.00	68,527,404.00
02220000000	<b>Ministry of Commerce and Industry</b>		<b>21,007,790.00</b>	<b>343,500,000.00</b>	<b>0.00</b>	<b>355,500,000.00</b>	<b>304,245,491.24</b>	<b>51,254,508.76</b>
022200100100	Ministry of Commerce and Industry H/Qtr	63	7,847,000.00	327,000,000.00	0.00	327,000,000.00	293,965,000.00	33,035,000.00
022205200100	Tourisms Board	64	8,360,790.00	1,850,000.00	0.00	13,850,000.00	3,070,000.00	10,780,000.00
022205300100	Birnin Kebbi Central Market	65	4,800,000.00	14,650,000.00	0.00	14,650,000.00	7,210,491.24	7,439,508.76
02280000000	<b>Ministry of Digital Economy</b>		<b>10,136,995.00</b>	<b>61,400,000.00</b>	<b>0.00</b>	<b>61,400,000.00</b>	<b>46,820,000.00</b>	<b>14,580,000.00</b>
022800100100	Ministry of Digital Economy	66	10,136,995.00	61,400,000.00	0.00	61,400,000.00	46,820,000.00	14,580,000.00
02330000000	<b>Ministry of Solid Minerals Development and Mining</b>		<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
023305100100	Ministry of Solid Minerals Development and Mining	67	0.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00
02340000000	<b>Ministry of Works and Transport</b>		<b>77,159,000.00</b>	<b>330,700,000.00</b>	<b>0.00</b>	<b>330,700,000.00</b>	<b>78,778,000.00</b>	<b>251,922,000.00</b>
023400100100	Ministry of Works and Transport	68	13,860,000.00	51,200,000.00	0.00	51,200,000.00	13,860,000.00	37,340,000.00
022900100100	Ministry of Transport and Renewable Energy	69	0.00	30,000,000.00	0.00	30,000,000.00	22,570,000.00	7,430,000.00
023410500100	Sir Ahmadu Bello Airport	72	60,000,000.00	249,500,000.00	0.00	249,500,000.00	60,000,000.00	189,500,000.00
02380000000	<b>Ministry of Budget &amp; Economic Planning</b>		<b>77,923,500.00</b>	<b>861,000,000.00</b>	<b>0.00</b>	<b>861,000,000.00</b>	<b>563,923,500.00</b>	<b>297,076,500.00</b>
023800100100	Ministry of Budget & Economic Planning H/Qtr	73	77,923,500.00	375,000,000.00	0.00	375,000,000.00	77,923,500.00	297,076,500.00
023800500100	Kebbi State Community and Social Development Agency (CSDA)	74	0.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	75	0.00	24,000,000.00	0.00	24,000,000.00	24,000,000.00	0.00
023800700100	COVID - 19 Action Recovery and Economic Stimulus CARES Coordinator	76	0.00	450,000,000.00	0.00	450,000,000.00	450,000,000.00	0.00
02500000000	<b>Fiscal Responsibility Commission</b>		<b>3,600,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>3,600,000.00</b>	<b>14,400,000.00</b>
025000100100	Fiscal Responsibility Commission	77	3,600,000.00	18,000,000.00	0.00	18,000,000.00	3,600,000.00	14,400,000.00
02520000000	<b>Ministry of Water Resources and Rural Development</b>		<b>138,472,000.00</b>	<b>780,311,036.00</b>	<b>0.00</b>	<b>780,311,036.00</b>	<b>138,472,000.00</b>	<b>641,839,036.00</b>
025200100100	Ministry of Water Resources and Rural Development	78	6,000,000.00	491,435,000.00	0.00	491,435,000.00	6,000,000.00	485,435,000.00
025210200100	Water Board	79	131,032,000.00	282,552,000.00	0.00	282,552,000.00	131,032,000.00	0.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	80	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00
02530000000	<b>Ministry of Land and Housing</b>		<b>11,120,000.00</b>	<b>32,750,000.00</b>	<b>0.00</b>	<b>77,750,000.00</b>	<b>48,950,000.00</b>	<b>28,800,000.00</b>
025300100100	Ministry of Land and Housing	81	9,370,000.00	18,000,000.00	0.00	63,000,000.00	42,250,000.00	20,750,000.00
025300110100	State Housing Corporation	83	1,750,000.00	3,450,000.00	0.00	3,450,000.00	1,800,000.00	1,650,000.00

025300200100	Office of the Survey General	82	0.00	11,300,000.00	0.00	11,300,000.00	4,900,000.00	6,400,000.00
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>		<b>3,299,000.00</b>	<b>65,118,000.00</b>	<b>0.00</b>	<b>65,118,000.00</b>	<b>49,918,000.00</b>	<b>69,710,000.00</b>
025400100100	Ministry of Rural and Community Development	70	0.00	60,000,000.00	0.00	60,000,000.00	45,000,000.00	<b>69,510,000.00</b>
023410300100	Rural Electrification Board (REB)	71	3,299,000.00	5,118,000.00	0.00	5,118,000.00	4,918,000.00	200,000.00
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>10,690,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>	<b>10,690,000.00</b>	<b>69,310,000.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	55	10,690,000.00	80,000,000.00	0.00	80,000,000.00	10,690,000.00	69,310,000.00
<b>026900000000</b>	<b>Ministry of physical Planning and Urban Development</b>		<b>34,153,500.00</b>	<b>124,400,000.00</b>	<b>0.00</b>	<b>124,400,000.00</b>	<b>71,463,500.00</b>	<b>4,563,187,660.00</b>
026900100100	Ministry of physical Planning and Urban Development	84	0.00	60,000,000.00	0.00	60,000,000.00	37,310,000.00	<b>4,532,941,160.00</b>
026900120100	Kebbi Urban Development Authority (KUDA)	85	12,000,000.00	30,400,000.00	0.00	30,400,000.00	12,000,000.00	18,400,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	86	22,153,500.00	34,000,000.00	0.00	34,000,000.00	22,153,500.00	11,846,500.00
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>2,422,653,420.00</b>	<b>6,506,924,000.00</b>	<b>0.00</b>	<b>6,937,224,000.00</b>	<b>2,434,529,340.00</b>	<b>4,502,694,660.00</b>
<b>031800000000</b>	<b>Judiciary</b>		<b>580,905,420.00</b>	<b>827,724,000.00</b>	<b>0.00</b>	<b>1,246,524,000.00</b>	<b>1,008,023,340.00</b>	<b>238,500,660.00</b>
031801100100	Judicial Service Commission	87	22,987,000.00	42,000,000.00	0.00	42,000,000.00	18,809,000.00	23,191,000.00
031805100100	High Courts	88	383,123,720.00	481,024,000.00	0.00	899,824,000.00	746,825,940.00	152,998,060.00
031805300100	Sharia Courts	89	174,794,700.00	304,700,000.00	0.00	304,700,000.00	242,388,400.00	62,311,600.00
<b>032600000000</b>	<b>Ministry of Justice</b>		<b>1,841,748,000.00</b>	<b>5,679,200,000.00</b>	<b>0.00</b>	<b>5,690,700,000.00</b>	<b>1,426,506,000.00</b>	<b>4,264,194,000.00</b>
032600100100	Ministry of Justice	90	1,839,348,000.00	5,676,800,000.00	0.00	5,676,800,000.00	1,412,656,000.00	4,264,144,000.00
032600200100	Law Reform Commission	91	2,400,000.00	2,400,000.00	0.00	13,900,000.00	13,850,000.00	50,000.00
<b>050000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>4,613,040,585.56</b>	<b>8,357,359,655.00</b>	<b>0.00</b>	<b>8,411,452,155.00</b>	<b>5,233,275,897.78</b>	<b>3,178,176,257.22</b>
<b>051300000000</b>	<b>Ministry of Youth and Social Development</b>		<b>237,545,000.00</b>	<b>261,900,000.00</b>	<b>0.00</b>	<b>261,900,000.00</b>	<b>222,500,000.00</b>	<b>39,400,000.00</b>
051300100100	Ministry of Youth and Social Development	92	237,545,000.00	261,900,000.00	0.00	261,900,000.00	222,500,000.00	39,400,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		<b>44,682,388.00</b>	<b>115,985,000.00</b>	<b>0.00</b>	<b>115,985,000.00</b>	<b>100,592,388.00</b>	<b>15,392,612.00</b>
051400100100	Ministry of Women Affairs & Social Development	93	44,682,388.00	115,985,000.00	0.00	115,985,000.00	100,592,388.00	15,392,612.00
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>3,168,749,207.00</b>	<b>5,447,985,000.00</b>	<b>0.00</b>	<b>5,447,985,000.00</b>	<b>3,631,479,155.00</b>	<b>1,816,505,845.00</b>
051700100100	Ministry for Basic and Secondary Education	96	2,751,473,807.00	4,693,180,000.00	0.00	4,693,180,000.00	3,044,895,555.00	1,648,284,445.00
051700300100	Universal Basic Education (UBE)	97	128,648,000.00	303,000,000.00	0.00	303,000,000.00	269,310,000.00	33,690,000.00
051700300200	Primary School Staff Pension Board	98	2,398,000.00	3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00
051700800100	Library Board	99	7,450,000.00	7,500,000.00	0.00	7,500,000.00	7,450,000.00	50,000.00
051702600100	Arabic & Islamic Education Board	100	14,450,000.00	22,450,000.00	0.00	22,450,000.00	14,400,000.00	8,050,000.00
051702700100	Abdullahi Fodio Islamic Centre	101	49,139,200.00	63,000,000.00	0.00	63,000,000.00	47,499,600.00	15,500,400.00
051702800100	Agency for Adult Education	103	1,600,000.00	1,955,000.00	0.00	1,955,000.00	1,800,000.00	155,000.00
051705700100	Secondary School Management Board (SSMB)	102	213,590,200.00	353,400,000.00	0.00	353,400,000.00	243,724,000.00	109,676,000.00
<b>056300000000</b>	<b>Ministry for Higher Education</b>		<b>473,672,340.56</b>	<b>629,250,000.00</b>	<b>0.00</b>	<b>629,250,000.00</b>	<b>492,604,884.78</b>	<b>136,645,115.22</b>
056300100100	Ministry for Higher Education	104	6,220,000.00	34,500,000.00	0.00	34,500,000.00	32,690,000.00	1,810,000.00
056301800100	State Polytechnic Dakin Gari	105	37,065,394.39	56,000,000.00	0.00	56,000,000.00	22,999,289.18	33,000,710.82
056301900100	Adamu Augie College of Education , Argungu	106	42,280,414.17	96,500,000.00	0.00	96,500,000.00	32,527,200.00	63,972,800.00
056302100100	State University of Science & Technology Alerio	107	364,700,000.00	385,000,000.00	0.00	385,000,000.00	372,734,863.60	12,265,136.40
056302800100	College of Preliminary Studies Yauri	109	20,401,532.00	44,500,000.00	0.00	44,500,000.00	19,903,532.00	24,596,468.00
056305600100	State Scholarship Board	108	3,005,000.00	12,750,000.00	0.00	12,750,000.00	11,750,000.00	1,000,000.00
<b>052100000000</b>	<b>Ministry of Health</b>		<b>631,461,100.00</b>	<b>1,482,882,155.00</b>	<b>0.00</b>	<b>1,482,882,155.00</b>	<b>621,531,000.00</b>	<b>861,351,155.00</b>
052100100100	Ministry of Health	110	434,729,000.00	920,427,404.00	0.00	920,427,404.00	438,975,500.00	481,451,904.00
052100300100	Primary Health Care Development Agency (PHCDA)	111	17,700,000.00	24,000,000.00	0.00	24,000,000.00	19,500,000.00	4,500,000.00

052102600100	Sir Yahaya Memorial Hospital	114	36,000,000.00	69,000,000.00	0.00	69,000,000.00	36,000,000.00	33,000,000.00
052102700100	Kebbi Medical Centre Kalgo	115	38,300,000.00	61,400,000.00	0.00	61,400,000.00	38,000,000.00	23,400,000.00
052110200100	General Hospitals	112	166,856,209.00	220,054,751.00	0.00	220,054,751.00	150,835,008.00	69,219,743.00
052110300100	Health System Development Project II	113	2,250,000.00	18,500,000.00	0.00	18,500,000.00	18,500,000.00	0.00
052110400100	College of Nursing Sciences	116	47,463,000.00	52,500,000.00	0.00	52,500,000.00	47,463,000.00	5,037,000.00
052110600100	College of Health Sciences Technology Jega	117	49,019,100.00	61,500,000.00	0.00	61,500,000.00	17,092,500.00	44,407,500.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	118	6,000,000.00	21,500,000.00	0.00	21,500,000.00	6,000,000.00	15,500,000.00
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	119	0.00	34,000,000.00	0.00	34,000,000.00	0.00	0.00
<b>053500000000</b>	<b>Ministry of Environment</b>		<b>7,915,000.00</b>	<b>25,757,500.00</b>	<b>0.00</b>	<b>79,850,000.00</b>	<b>48,400,000.00</b>	<b>31,450,000.00</b>
053500100100	Ministry of Environment	120	5,505,000.00	19,907,500.00	0.00	74,000,000.00	46,000,000.00	28,000,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	121	2,410,000.00	5,850,000.00	0.00	5,850,000.00	2,400,000.00	3,450,000.00
<b>054400000000</b>	<b>Ministry of Humanitarian and Empowerment</b>		<b>6,200,000.00</b>	<b>271,200,000.00</b>	<b>0.00</b>	<b>271,200,000.00</b>	<b>6,200,000.00</b>	<b>0.00</b>
054400100100	Ministry of Humanitarian and Empowerment	122	0.00	65,000,000.00	0.00	65,000,000.00	0.00	0.00
051400200100	Social Security Welfare Fund	94	3,600,000.00	203,600,000.00	0.00	203,600,000.00	3,600,000.00	0.00
051405500100	School of Handicap	95	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affiars</b>		<b>49,015,550.00</b>	<b>122,400,000.00</b>	<b>0.00</b>	<b>122,400,000.00</b>	<b>116,168,470.00</b>	<b>6,231,530.00</b>
055100100100	Ministry for Local Government & Chieftancy Affiars	123	46,854,000.00	120,000,000.00	0.00	120,000,000.00	114,020,000.00	5,980,000.00
055100100200	Kebbi Council of Chiefs	124	2,161,550.00	2,400,000.00	0.00	2,400,000.00	2,148,470.00	251,530.00

## NOTE 11

### DETAILS OF CAPITAL EXPENDITURE BY ADMINISTRATION CLASSIFICATION

CODES	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET		VARIANCE	BUDGET PRFORM ANCE IN %
						CURRENT YEAR ACTUAL			
			₦	₦	₦	₦	₦	₦	%
	<b>TOTAL CAPITAL EXPENDITURE</b>		60,789,907,526.17	163,815,963,789.48	0.00	203,592,445,521.48	81,059,642,968.33	122,532,802,553.15	39.81
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>		19,375,868,109.86	36,800,758,788.13	0.00	55,892,956,066.73	19,284,400,255.49	36,608,555,811.24	34.50
011100000000	Governor's Office		0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
011103300100	State Agency for Control of AIDS/HIV	127	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
011200000000	State House of Assembly		5,504,537.25	1,942,123,975.00	0.00	1,942,123,975.00	0.00	1,942,123,975.00	0.00
011200300100	State House of Assembly	128	5,504,537.25	1,860,123,975.00	0.00	1,860,123,975.00	0.00	1,860,123,975.00	0.00

011200400100	House of Asseby Service Commission	129	0.00	82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
<b>012300000000</b>	<b>Ministry of Information and Culture</b>		<b>36,000,000.00</b>	<b>551,500,000.00</b>	<b>0.00</b>	<b>551,500,000.00</b>	<b>257,373,500.00</b>	<b>294,126,500.00</b>	<b>46.67</b>
012300100100	Ministry of Information and Culture	130	36,000,000.00	551,500,000.00	0.00	551,500,000.00	257,373,500.00	294,126,500.00	46.67
<b>012400000000</b>	<b>Ministry of Home Affairs and Internal Security</b>		<b>43,540,265.00</b>	<b>472,000,000.00</b>	<b>0.00</b>	<b>472,000,000.00</b>	<b>0.00</b>	<b>472,000,000.00</b>	<b>0.00</b>
012400100100	Ministry of Home Affairs and Internal Security	131	0.00	472,000,000.00	0.00	472,000,000.00	0.00	0.00	0.00
012405600100	Fire Service	132	43,540,265.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>		<b>5,565,255,669.81</b>	<b>6,322,436,100.00</b>	<b>0.00</b>	<b>6,322,436,100.00</b>	<b>4,449,999,999.81</b>	<b>1,872,436,100.19</b>	<b>70.38</b>
012501300100	General Administration	133	5,565,255,669.81	6,322,436,100.00	0.00	6,322,436,100.00	4,449,999,999.81	1,872,436,100.19	70.38
<b>014000000000</b>	<b>Office of the Auditor General</b>		<b>90,438,790.00</b>	<b>295,075,405.13</b>	<b>0.00</b>	<b>295,075,405.13</b>	<b>0.00</b>	<b>295,075,405.13</b>	<b>0.00</b>
014000100100	Office of the Auditor General	134	90,438,790.00	182,646,405.13	0.00	182,646,405.13	0.00	182,646,405.13	0.00
014000200100	Office of the Auditor General for Local Government	135	0.00	112,429,000.00	0.00	112,429,000.00	0.00	112,429,000.00	0.00
014700000000	<b>Civil Service Commission (CSC)</b>		<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	
014700100100	Civil Service Commission (CSC)	136	0.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00	
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>		<b>13,635,128,847.80</b>	<b>18,400,000,000.00</b>	<b>0.00</b>	<b>29,227,974,319.00</b>	<b>13,674,310,585.68</b>	<b>15,553,663,733.32</b>	<b>46.79</b>
016100100100	Office of the Secretary to the State Government	137	13,635,128,847.80	18,400,000,000.00	0.00	29,227,974,319.00	13,674,310,585.68	15,553,663,733.32	46.79
<b>016400000000</b>	<b>Ministry of Special Duties</b>		<b>0.00</b>	<b>5,074,800,000.00</b>	<b>0.00</b>	<b>5,074,800,000.00</b>	<b>902,716,170.00</b>	<b>0.00</b>	<b>17.79</b>
016400100100	Ministry of Special Duties	138	0.00	5,074,800,000.00	0.00	5,074,800,000.00	902,716,170.00	0.00	17.79
<b>016500000000</b>	<b>Ministry of Religious Affairs</b>		<b>0.00</b>	<b>2,559,000,000.00</b>	<b>0.00</b>	<b>2,559,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
016500100100	Ministry of Religious Affairs	139	0.00	2,559,000,000.00	0.00	2,559,000,000.00	0.00	0.00	0.00
<b>016600000000</b>	<b>Ministry of Establishment, Training and Pension</b>		<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>
016600500100	Ministry of Establishment, Training and pension	140	0.00	733,823,308.00	0.00	733,823,308.00	0.00	733,823,308.00	0.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>		<b>31,742,242,517.08</b>	<b>80,662,967,386.85</b>	<b>0.00</b>	<b>95,960,203,761.85</b>	<b>46,719,714,432.68</b>	<b>49,240,489,329.17</b>	<b>48.69</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>		<b>10,221,429,736.39</b>	<b>12,225,262,000.00</b>	<b>0.00</b>	<b>23,987,057,750.00</b>	<b>17,703,048,250.00</b>	<b>6,284,009,500.00</b>	<b>73.80</b>
021500100100	Ministry of Agriculture	141	10,221,429,736.39	12,225,262,000.00	0.00	23,987,057,750.00	17,703,048,250.00	6,284,009,500.00	73.80
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>2,292,689,766.07</b>	<b>2,561,634,276.00</b>	<b>0.00</b>	<b>2,561,634,276.00</b>	<b>499,646,396.94</b>	<b>2,061,987,879.06</b>	<b>19.50</b>
022000100100	Ministry of Finance H/Q	142	2,292,689,766.07	2,561,634,276.00	0.00	2,561,634,276.00	499,646,396.94	2,061,987,879.06	19.50
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>156,013,750.00</b>	<b>1,028,177,759.00</b>	<b>0.00</b>	<b>2,340,177,459.00</b>	<b>1,134,274,536.00</b>	<b>1,205,902,923.00</b>	<b>48.47</b>
022200100100	Ministry of Commerce and Industry H/Q	143	156,013,750.00	1,028,177,759.00	0.00	2,340,177,459.00	1,134,274,536.00	1,205,902,923.00	48.47
<b>022800000000</b>	<b>Ministry of Digital Economy</b>		<b>39,661,825.00</b>	<b>980,000,000.00</b>	<b>0.00</b>	<b>980,000,000.00</b>	<b>703,404,463.42</b>	<b>276,595,536.58</b>	<b>71.78</b>
022800100100	Ministry of Digital Economy	144	39,661,825.00	980,000,000.00	0.00	980,000,000.00	703,404,463.42	276,595,536.58	71.78
<b>023300000000</b>	<b>Ministry of Solid Minerals Development and Mining</b>		<b>0.00</b>	<b>710,000,000.00</b>	<b>0.00</b>	<b>710,000,000.00</b>	<b>0.00</b>	<b>710,000,000.00</b>	<b>0.00</b>
023300500100	Ministry of Solid Minerals Development and Mining	145	0.00	710,000,000.00	0.00	710,000,000.00	0.00	710,000,000.00	0.00
<b>023400000000</b>	<b>Ministry of Works and Transport</b>		<b>14,095,888,550.56</b>	<b>30,276,485,918.70</b>	<b>0.00</b>	<b>30,276,485,918.70</b>	<b>21,176,006,434.32</b>	<b>9,100,479,484.38</b>	<b>69.94</b>
023400100100	Ministry of Works and Transport	146	14,095,888,550.56	30,276,485,918.70	0.00	30,276,485,918.70	21,176,006,434.32	9,100,479,484.38	69.94
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>2,133,720,000.00</b>	<b>9,016,813,433.15</b>	<b>0.00</b>	<b>9,016,813,433.15</b>	<b>39,160,000.00</b>	<b>8,977,653,433.15</b>	<b>0.43</b>
023800100100	Ministry of Budget & Economic Planning H/Q	147	2,133,720,000.00	9,016,813,433.15	0.00	9,016,813,433.15	39,160,000.00	8,977,653,433.15	0.43
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>968,340,764.13</b>	<b>6,619,000,000.00</b>	<b>0.00</b>	<b>6,619,000,000.00</b>	<b>268,340,764.13</b>	<b>6,350,659,235.87</b>	<b>4.05</b>

025200100100	Ministry of Water Resources and Rural Development	148	968,340,764.13	6,619,000,000.00	0.00	6,619,000,000.00	268,340,764.13	6,350,659,235.87	4.05
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>		<b>762,423,544.93</b>	<b>4,790,594,000.00</b>	<b>0.00</b>	<b>4,790,594,000.00</b>	<b>1,146,151,799.79</b>	<b>3,644,442,200.21</b>	<b>23.93</b>
025300100100	Ministry of Lands and Housing	149	762,423,544.93	4,790,594,000.00	0.00	4,790,594,000.00	1,146,151,799.79	3,644,442,200.21	23.93
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>		<b>1,012,074,580.00</b>	<b>2,580,000,000.00</b>	<b>0.00</b>	<b>2,580,000,000.00</b>	<b>628,847,500.88</b>	<b>1,951,152,499.12</b>	<b>0.00</b>
025400100100	Ministry of Rural and Community Development	150	0.00	2,580,000,000.00	0.00	2,580,000,000.00	628,847,500.88	1,951,152,499.12	0.00
025410300100	Rural Electrification Board (REB)		1,012,074,580.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>60,000,000.00</b>	<b>3,480,000,000.00</b>	<b>0.00</b>	<b>3,480,000,000.00</b>	<b>719,807,814.82</b>	<b>2,760,192,185.18</b>	<b>20.68</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	151	60,000,000.00	3,480,000,000.00	0.00	3,480,000,000.00	719,807,814.82	2,760,192,185.18	20.68
<b>026900000000</b>	<b>Ministry of Physical Planning and urban Development</b>		<b>0.00</b>	<b>6,395,000,000.00</b>	<b>0.00</b>	<b>6,395,000,000.00</b>	<b>2,701,026,472.38</b>	<b>3,693,973,527.62</b>	<b>0.00</b>
026900100100	Ministry of Physical Planning and urban Development	152	0.00	6,395,000,000.00	0.00	6,395,000,000.00	2,701,026,472.38	3,693,973,527.62	0.00
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>222,000,000.00</b>	<b>3,013,475,506.40</b>	<b>0.00</b>	<b>2,605,475,505.40</b>	<b>660,754,451.91</b>	<b>1,944,721,053.49</b>	<b>25.36</b>
<b>031800000000</b>	<b>Judiciary</b>		<b>212,000,000.00</b>	<b>2,388,475,506.40</b>	<b>0.00</b>	<b>2,388,475,506.40</b>	<b>590,754,451.91</b>	<b>1,797,721,054.49</b>	<b>24.73</b>
031801100100	Judicial Service Commission	153	13,000,000.00	255,000,000.00	0.00	255,000,000.00	0.00	255,000,000.00	0.00
031805100100	High Courts	154	156,000,000.00	962,000,000.00	0.00	962,000,000.00	457,754,451.91	504,245,548.09	47.58
031805300100	Sharia Courts	155	43,000,000.00	1,171,475,506.40	0.00	1,171,475,506.40	133,000,000.00	1,038,475,506.40	11.35
<b>032600000000</b>	<b>Ministry of Justice</b>		<b>10,000,000.00</b>	<b>625,000,000.00</b>	<b>0.00</b>	<b>625,000,000.00</b>	<b>70,000,000.00</b>	<b>555,000,000.00</b>	<b>11.20</b>
032600100100	Ministry of Justice	156	10,000,000.00	625,000,000.00	0.00	625,000,000.00	70,000,000.00	555,000,000.00	11.20
<b>050000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>9,449,796,899.23</b>	<b>43,338,762,108.10</b>	<b>0.00</b>	<b>49,133,810,187.50</b>	<b>14,394,773,828.25</b>	<b>34,739,036,359.25</b>	<b>29.30</b>
<b>051300000000</b>	<b>Ministry of Youth and Social Development</b>		<b>465,685,700.00</b>	<b>1,444,500,000.00</b>	<b>0.00</b>	<b>1,444,500,000.00</b>	<b>963,525,000.00</b>	<b>480,975,000.00</b>	<b>66.70</b>
051300100100	Ministry of Youth and Social Development	157	465,685,700.00	1,444,500,000.00	0.00	1,444,500,000.00	963,525,000.00	480,975,000.00	66.70
<b>051400000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		<b>1,070,601,120.50</b>	<b>3,998,000,000.00</b>	<b>0.00</b>	<b>3,998,000,000.00</b>	<b>1,813,000,000.00</b>	<b>2,185,000,000.00</b>	<b>45.35</b>
051400100100	Ministry of Women Affairs & Social Development	158	1,070,601,120.50	3,998,000,000.00	0.00	3,998,000,000.00	1,813,000,000.00	2,185,000,000.00	45.35
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>4,855,905,512.32</b>	<b>14,466,479,308.07</b>	<b>0.00</b>	<b>14,466,479,308.07</b>	<b>7,615,550,841.44</b>	<b>6,850,928,466.63</b>	<b>52.64</b>
051700100100	Ministry for Basic and Secondary Education	159	521,536,495.32	8,166,479,308.07	0.00	8,166,479,308.07	2,620,678,494.68	5,545,800,813.39	32.09
051700300100	Universal Basic Education (UBE)	160	4,334,369,017.00	6,300,000,000.00	0.00	6,300,000,000.00	4,994,872,346.76	1,305,127,653.24	79.28
<b>056300000000</b>	<b>Ministry of Higher Education</b>		<b>1,360,942,240.00</b>	<b>6,608,522,822.28</b>	<b>0.00</b>	<b>6,608,522,822.28</b>	<b>0.00</b>	<b>6,608,522,822.28</b>	<b>0.00</b>
056300100100	Ministry of Higher Education	161	1,360,942,240.00	3,915,289,562.00	0.00	3,915,289,562.00	0.00	3,915,289,562.00	0.00
056301800100	State Polytechnic, Dakin Gari	162	0.00	1,026,780,086.00	0.00	1,026,780,086.00	0.00	0.00	0.00
056302100100	State University of Science & Technology Aliero	163	0.00	1,666,453,174.28	0.00	1,666,453,174.28	0.00	1,666,453,174.28	0.00
<b>052100000000</b>	<b>Ministry of Health</b>		<b>1,466,662,326.41</b>	<b>7,179,435,890.75</b>	<b>0.00</b>	<b>7,179,435,890.75</b>	<b>1,749,697,986.81</b>	<b>5,429,737,903.94</b>	<b>24.37</b>
052100100100	Ministry of Health	164	164,318,672.13	3,419,800,000.00	0.00	3,419,800,000.00	832,016,453.51	2,587,783,546.49	24.33
052100300100	Primary Health Care Development Agency	165	875,027,613.28	2,903,085,012.00	0.00	2,903,085,012.00	917,681,533.30	1,985,403,478.70	31.61
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	166	427,316,041.00	856,550,878.75	0.00	856,550,878.75	580,908,910.00	275,641,968.75	67.82

05350000000	Ministry of Environment		230,000,000.00	4,786,000,000.00	0.00	4,786,000,000.00	2,253,000,000.00	2,533,000,000.00	47.07
053500100100	Ministry of Environment	167	230,000,000.00	4,786,000,000.00	0.00	4,786,000,000.00	2,253,000,000.00	2,533,000,000.00	47.07
05440000000	Ministry of Humanitarian and Empowerment		0.00	4,409,625,000.00	0.00	4,409,625,000.00	1,446,000,000.00	2,963,625,000.00	32.79
054400100100	Ministry of Humanitarian and Empowerment	168	0.00	4,409,625,000.00	0.00	4,409,625,000.00	1,446,000,000.00	2,963,625,000.00	32.79
05510000000	Ministry for Local Government & Chieftancy Affiars		0.00	446,199,087.00	0.00	446,199,087.00	0.00	446,199,087.00	0.00
055100100100	Ministry for Local Government & Chieftancy Affiars	169	0.00	446,199,087.00	0.00	446,199,087.00	0.00	446,199,087.00	0.00

NOTE 12

DETAILS OF DIVIDENDS RECEIVED			
S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			₦
1	15/4/2024	AFRILAND	23,848.65
2	23/4/2024	UCAP	624,406.32
3	25/4/2024	FCMB PENSION LIMITED	45,463,463.65
4	28/4/2024	WAPCO BUK	4,170,674.80
5	9/5/2024	BULKNI	243,000.00
6	16/5/2024	FIDELITY BANK	3,941,973.00
7	24/5/2024	FCMB GROUP	2,106.90
8	24/4/2024	AFRICA PRUDENTIAL	538,200.00
9	24/5/2024	AFRICA PRUDENTIAL	4,992,840.00
10	24/5/2024	NPDC	40,867.20
11	24/5/2024	UPDC REAL	1,407.58
12	24/5/2024	UPDC REAL	39,697.22
13	24/5/2024	DANGOTE CEMENT CONSOLIDATED	831,870.00
14	4/6/2024	FG SUK RENTAL	312,940.50
15	21/6/2024	U. A. C.	181,322.46
16	21/6/2024	U. A. C.	6,245.12
17	16/7/2024	JAIZ BANK	9,000,000.00
18	16/7/2024	JAIZ BANK	270,000.00
19	29/8/2024	BUA CEMENT	116,115,403.30
20	7/10/2024	GT CO.	1,278,415.80
21	22/10/2024	UBA	468,000.00
22	25/10/2024	FIDELITY BANK	5,584,461.75
23	18/11/2024	FBN HOLDINGS	1,485,937.08
24	18/11/2024	FBN HOLDINGS	519,141.60
25	25/11/2024	CONOIL	1,798.65
		<b>TOTAL</b>	<b>196,138,021.58</b>

NOTE 13

DETAILS OF GRANTS RECEIVED							
S/NO.	BANKS	ORIGINAL BUDGET N	AMENDED BUDGET N	FINAL BUDGET N	CURRENT YEAR ACTUAL N	VARIANCE N	BUDGET PERFORMANCE IN %
	<b>AIDS AND GRANTS</b>						
	<b>FOREIGN GRANTS</b>						
	UN/CEP Grant, General	2,800,000,000.00	0.00	2,800,000,000.00	2,800,000,000.00	-	100
	World Bank State Action on Business Enabling Reforms (SABER) Programme (World Bank Loan)	8,500,000,000.00	0.00	8,500,000,000.00	0.00	0.00	0.00
	COVID-19 Action Recovery and Economic Stimulus (CARFES) Project (World Bank Loan)	2,000,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	0.00	100
	Agriculture Transformation Agenda Support Programme Phase 1 (ATASP-1) (ADPs Grants)		0.00		0.00	-	0.00
	Agro-Climatic Resilience in Semi-Arid Landscapes (ACRFASA)	3,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	0.00	100
	National Urban Water Supply		0.00		0.00	-	0.00
	USAID Support for Human Resources for Health (HRH)		0.00		0.00	-	0.00
	GAZI Support on Health System Strengthening (HSS)	681,884,593.00	0.00	681,884,593.00	0.00	681,884,593.00	0.00
	Tertiary Education Trust Fund Intervention (COE Argungu)		0.00		0.00	-	0.00
	Tertiary Education Trust Fund Intervention (KSUSTA)		0.00		0.00	-	0.00
	Fa-5-1e Nigeria Project (GAIN)		0.00		0.00	-	0.00
	Tertiary Education Trust Fund Intervention (Poly Dekingari)		0.00			-	0.00
	National Insect Transformation Plan		0.00		0.00	-	#319/31
	Integrated Health Programme (IHP) USAID		0.00		0.00	-	#319/31
	Nigeria for Women Project (NFWP)				0.00	-	
	<b>SUB TOTAL</b>	<b>16,981,884,593.00</b>	<b>0.00</b>	<b>16,981,884,593.00</b>	<b>7,800,000,000.00</b>	<b>6,81,884,593.00</b>	<b>45.94</b>
	<b>DOMESTIC GRANTS</b>						
	Current Domestic Grants		0.00			-	#319/31
	Federal Government Grant for Universal Basic Education (UBE)	1,395,784,959.14	0.00	1,395,784,959.14		1,395,784,959.14	0.00
	Sustainability Development Goal (SDG)		0.00			-	#319/31
	Tertiary Education Trust Fund Intervention (COE Argungu)		0.00	670,862,602.00	0.00	670,862,602.00	0.00
	Tertiary Education Trust Fund Intervention (KSUSTA)		0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00
	Tertiary Education Trust Fund Intervention (Poly Dekingari)	1,026,780,086.00	0.00	1,026,780,086.00	1,026,780,086.00	-	100
	Social Investment Programmes (FSN Intervention Grants)		0.00				#319/31
	Better Education Service Delivery for All (BESDA)	3,508,430,081.72	0.00	3,508,430,081.72		3,508,430,081.72	0.00
	State Fiscal Transparency, Accountability and Sustainability Programme (SIFTAS)		0.00			0.00	#319/31
	CARES Programme	2,000,000,000.00	0.00	2,000,000,000.00		2,000,000,000.00	0.00
	Social Security Welfare Fund (Local Government Grant)		0.00			-	0.00
	National Health Insurance Scheme (NHIS) (FCH/IMA)	520,000,000.00	0.00	520,000,000.00		520,000,000.00	
	<b>SUB TOTAL</b>	<b>8,450,995,126.86</b>	<b>0.00</b>	<b>10,778,802,658.86</b>	<b>1,026,780,086.00</b>	<b>9,752,022,572.86</b>	<b>9.53</b>
	<b>TOTAL</b>	<b>25,432,879,719.86</b>	<b>0.00</b>	<b>27,760,687,251.86</b>	<b>8,826,780,086.00</b>	<b>10,433,907,165.86</b>	<b>31.80</b>

**NOTE 14**

<b>DETAILS OF EXTERNAL LOANS RECEIVED</b>							
<b>S/NO.</b>	<b>BANKS</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE IN %</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
	Livestock productivity & Resilience Support project (L-Press) (World Bank Loan	2,500,000,000.00	0.00	2,500,000,000.00	0.00	2,500,000,000.00	0.00
	Primary Health Care Under One Roof (African Development Bank) Loan	680,000,000.00	0.00	680,000,000.00	752,867,040.24	(72,867,040.24)	110.72
	Adolescent Girls Initiative for Learning & Empowerment (AGILE) Programme (World Bank Loan)	2,700,000,000.00	0.00	2,700,000,000.00	18,555,967,410.05	(15,965,967,410.05)	681.33
	RAAW <sup>2</sup>		0.00		0.00	-	0.00
	<b>TOTAL</b>	<b>5,880,000,000.00</b>	<b>0.00</b>	<b>5,880,000,000.00</b>	<b>19,418,834,450.29</b>	<b>(13,538,834,450.29)</b>	<b>330.25</b>

NOTE 15

DETAILS OF INTERNAL LOANS RECEIVED							
S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
	Family Home Fund Housing Loans	3,000,000,000.00	0.00	3,000,000,000.00	3,133,541,542.29	(133,541,542.29)	0.00
	<b>TOTAL</b>	<b>3,000,000,000.00</b>	<b>0.00</b>	<b>3,000,000,000.00</b>	<b>3,133,541,542.29</b>	<b>(133,541,542.29)</b>	<b>0.00</b>

## NOTE 16

DETAILS OF EXTERNAL LOAN REPAYMENT								
S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	97,045,516.26		0.00		84,522,952.11	(84,522,952.11)	#DIV/0
2	FEBRUARY	84,522,952.11		0.00		256,726,333.68	(256,726,333.68)	#DIV/0
3	MARCH	84,522,952.11		0.00		392,354,047.21	(392,354,047.21)	#DIV/0
4	APRIL	84,522,952.11		0.00		185,044,904.16	(185,044,904.16)	#DIV/0
5	MAY	84,522,952.11		0.00		185,044,904.16	(185,044,904.16)	#DIV/0
6	JUNE	84,522,952.11		0.00		185,044,904.16	(185,044,904.16)	#DIV/0
7	JULY	84,522,952.11		0.00		185,044,904.16	(185,044,904.16)	#DIV/0
8	AUGUST	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0
9	SEPTEMBER	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0
10	OCTOBER	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0
11	NOVEMBER	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0
12	DECEMBER	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0
	<b>TOTAL</b>	<b>1,026,797,989.47</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>3,887,313,649.24</b>	<b>(3,887,313,649.24)</b>	<b>#DIV/0!</b>

NOTE 17

DETAILS OF INTERNAL LOANS REPAYMENT								
S/NO	MONTH	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	409,038,276.59		0.00		98,588,614.40	(98,588,614.40)	#DIV/0!
2	FEBRUARY	409,038,276.59		0.00		67,170,405.51	(67,170,405.51)	#DIV/0!
3	MARCH	409,038,276.59		0.00		67,139,764.42	(67,139,764.42)	#DIV/0!
4	APRIL	409,038,276.59		0.00		67,107,689.14	(67,107,689.14)	#DIV/0!
5	MAY	409,038,276.69		0.00		67,075,977.74	(67,075,977.74)	#DIV/0!
6	JUNE	409,038,276.59		0.00		67,044,028.51	(67,044,028.51)	#DIV/0!
7	JULY	409,038,276.59		0.00		67,011,839.65	(67,011,839.65)	#DIV/0!
8	AUGUST	409,038,276.59		0.00		66,979,409.38	(66,979,409.38)	#DIV/0!
9	SEPTEMBER	409,038,276.59		0.00		66,946,735.88	(66,946,735.88)	#DIV/0!
10	OCTOBER	409,038,276.59		0.00		66,913,817.33	(66,913,817.33)	#DIV/0!
11	NOVEMBER	409,038,276.59		0.00		66,880,651.89	(66,880,651.89)	#DIV/0!
12	DECEMBER	409,038,276.59		0.00		66,864,202.94	(66,864,202.94)	#DIV/0!
	<b>TOTAL</b>	<b>4,908,459,319.18</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>835,723,136.79</b>	<b>(835,723,136.79)</b>	<b>#DIV/0!</b>

NOTE 18

<b>OTHER DEDUCTION FROM FAAC</b>			
<b>S/NO</b>	<b>MONTH</b>	<b>DETAIL OF DEDUCTION</b>	<b>AMOUNT</b>
1	JANUARY	FAAC (Statutory) Ecological	66,117,670.93
2	FEBRUARY	FAAC (Statutory) Ecological	82,493,451.37
3	MARCH	FAAC (Statutory) Ecological	9,695,362.34
4	APRIL	FAAC (Statutory) Ecological & Liquidation of Judgement Debt	50,982,344.29
5	MAY	FAAC (Statutory) Ecological	42,681,389.13
6	JUNE	FAAC (Statutory) Ecological	23,219,018.61
7	JULY	FAAC (Statutory) Ecological	18,629,886.25
8	AUGUST	FAAC (Statutory) Ecological	22,281,160.76
9	SEPTEMBER	FAAC (Statutory) Ecological	27,258,740.27
10	OCTOBER	FAAC (Statutory) Ecological	16,378,975.59
11	NOVEMBER	FAAC (Statutory) Ecological	9,469,635.17
12	DECEMBER	FAAC (Statutory) Ecological	66,864,202.94
		<b>TOTAL</b>	<b>436,071,837.65</b>

NOTE 19

<b>BANKS BALANCES</b>		
<b>S/NO.</b>	<b>NAME OF BANKS</b>	<b>TOTAL AMOUNT</b>
		<b>₦</b>
1	G T B Main Account	1,672,411.95
2	UBA - Infrastructure Account	345,172.64
3	UBA Main Account	572,197.80
4	UBA Budget Support Facility Account	999,541.50
5	UBA Paris Club Refund Account	31,188,902.01
6	UBA Treasury Single Account (TSA)	1,271,173,541.05
7	UBA Bridging Facility Funds	87,127,823.91
8	UBA CACS Account	234,942.51
9	Zenith Bank VAT Account	5,122,457,718.90
10	Zenith Bank A.G Main	154,038,318.22
11	Zenith Bank Salary	2,917,942,253.80
12	Zenith Bank Civilian Pension	21,372,680.91
13	Zenith Bank Kebbi State Ecological	228,378,183.62
14	Zenith Bank AADS	5,182,654.00
15	Jaiz Bank A.Gs Main	1,461,939,139.03
16	Jaiz Bank A.Gs Main II	15,756.44
17	Eco Bank AGs Recovery Fund	168,549,158.27
18	Eco Bank (1) VAT Account	19,215,742.54
19	Union Bank A Gs Gratuity Account	260,317,940.21
20	Access Bank ECA Backed Loan	602,115,311.56
21	First Bank Kebbi State BIR Deposit	6,930,748.17
22	First Bank A. G's Main	86,229,367.02
23	Starling Bank PAYE	595,820,036.93
24	FCMB A.G's Main	41,139,638.71
25	KBHS & Loans Sales of Govt Quarters	27,399,252.26
26	KBHS & Loans Housing Loan Acct	1,446,163.86
27	KBHS & Loans Car Loan Account	723,954.41
	<b>TOTAL</b>	<b>13,114,528,552.18</b>

NOTE 20

**DETAILS OF INVESTMENT**

S/NO	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/ADDITIONAL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
<b>A</b>		<b>BANK SECTOR</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	28.05	115,779,264.15
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	9.40	4,088,699.20
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	17.50	127,749,125.00
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00	15,333.00	25,000.00	28.00	700,000.00
5	2004	GUARANTY TRUST BANK PLC	1,420,462.00	133,343.00	1,553,805.00	57.00	88,566,885.00
6	2007	JAIZ BANK	257,500,000.00	250,000.00	257,750,000.00	3.00	773,250,000.00
7	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	5.60	11,411,876.00
8	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	1.51	1,744,050.00
9	1995	SAVANNAH BANK PLC	500,000.00	0.00	500,000.00	0.50	250,000.00
10	1995	UNITED BANK FOR AFRICA	2,412,000.00	0.00	2,412,000.00	34.00	82,008,000.00
11	2024	UNITED BANK FOR AFRICA RIGHTS 2024	482,400.00		482,400.00	100.00	48,240,000.00
		<b>SUB TOTAL</b>	<b>277,379,885.00</b>	<b>398,676.00</b>	<b>277,296,161.00</b>		<b>1,205,547,899.35</b>
<b>B</b>		<b>DEVELOPMENT FINANCE SECTOR</b>					
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00	0.00	727,500.00	1.18	858,450.00
2	2011/2012	UBA CAPITAL PLC	1,156,308.00	0.00	1,156,308.00	20.40	23,588,683.20
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00	0.00	96,359.00	20.60	1,984,995.40
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00	0.00	200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEVELOPMENT BANK PLC	5,161,290.00	0.00	5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	40,000,000.00	100,000.00	40,100,000.00	0.50	20,050,000.00
8	2004/2011/2021	FCMB PENSION LTD	27,889,932.00	493,715.00	28,383,647.00	25.00	709,591,175.00
		<b>SUB TOTAL</b>	<b>275,353,193.00</b>	<b>593,715.00</b>	<b>275,946,908.00</b>		<b>961,556,397.60</b>
<b>C</b>		<b>INSURANCE SECTOR</b>					
1	1992	CORONATION INSURANCE	213,706.00	0.00	213,706.00	2.25	480,838.50
2	10/6/1972	ROYAL EXCHANGE ASS. PLC	1,862,008.00	0.00	1,862,008.00	1.00	1,862,008.00
3	10/9/1975	UNIC INSURANCE PLC	104,532.00	0.00	104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00	0.00	213,706.00	0.40	85,482.40
		<b>SUB TOTAL</b>	<b>2,393,952.00</b>	<b>0.00</b>	<b>2,393,952.00</b>		<b>2,363,752.90</b>
<b>D</b>		<b>BUILDING MATERIALS SECTOR</b>					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	93.00	5,708,340,000.00

2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	69.95	153,546,685.40
3	2010	DANGOTE CEMENT PLC	30,810.00	0.00	30,810.00	478.80	14,751,828.00
		<b>SUB TOTAL</b>	<b>63,605,902.00</b>	<b>0.00</b>	<b>63,605,902.00</b>		<b>5,876,638,513.40</b>
<b>E</b>		<b><u>AUTOMOBILE SECTOR</u></b>					
1	1977	DUNLOP NIG. PLC	1,250,827.00	0.00	1,250,827.00	0.20	250,165.40
2	2021	DANGOTE PEUGEOT AUTOMOBILE NIG LTD	350,000,000	0.00	350,000,000.00	0.00	350,000,000.00
		<b>SUB TOTAL</b>	<b>351,250,827.00</b>	<b>0.00</b>	<b>351,250,827.00</b>		<b>350,250,165.40</b>
<b>F</b>		<b><u>CONSTRUCTION SECTOR</u></b>					
1	1992	ROADS NIG PLC	661,333.00	0.00	661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00	0.00	90,000.00	0.5	45,000.00
3	2000/NOV	SUKUK AL-IJARA	4,140,659.00	0.00			4,140,659.00
		<b>SUB TOTAL</b>	<b>4,891,992.00</b>	<b>0.00</b>	<b>751,333.00</b>		<b>8,550,456.80</b>
<b>G</b>		<b><u>REAL ESTATE SECTOR</u></b>					
1	1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
2	1998	UACN NIG PLC	915,770.00	0.00	915,770.00	31.45	28,800,966.50
3	2012SCH	AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
4		UPDC PLC	2,455,351.00	0.00	2,455,351.00	1.59	3,904,008.09
5		UPDC PLC REAL ESTATE INVEST. TRUST	406,890.00	0.00	406,890.00	5.00	2,034,450.00
		<b>SUB TOTAL</b>	<b>6,329,721.00</b>	<b>181,450.00</b>	<b>6,511,171.00</b>		<b>37,197,524.07</b>
<b>H</b>		<b><u>CONGLOMERATES SECTOR</u></b>					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00	0.00	628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00	0.00	1,196,715.00	0.73	873,601.95
3	14/12/88	UNILEVER PLC	519,937.00	0.00	519,937.00	32.95	17,131,924.15
4	14/12/88	UACN PLC	757,885.00	0.00	757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	7,226,914.00	0.00	7,226,914.00	11.00	79,496,054.00
6	14/12/88	P.Z CUSSIONS PLC	748,697.00	0.00	748,697.00	24.30	18,193,337.10
7	1988	NESTLE FOODS PLC	6,000.00	0.00	6,000.00	875.00	5,250,000.00
		<b>SUB TOTAL</b>	<b>11,084,172.00</b>	<b>0.00</b>	<b>11,084,172.00</b>		<b>134,820,814.50</b>
<b>I</b>		<b><u>PETROLEUM MARKET SECTOR</u></b>					
1	1994/95/2012	OANDO PLC	938,253.00		938,253.00	66	61,924,698.00
		ETHANOL BIO - FUEL 5% EQUITY	5% EQUITY			5% EQUITY	5% EQUITY
2	1994/95	CON OIL PLC	74,596.00	12,873.00	87,469.00	26.50	2,317,928.50
3	14/12/88	MOBIL PLC	30,010.00	0.00	30,010.00	228.00	6,842,280.00
4	2000	Forte (AFRINCAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	15.25	13,481,335.50
5	2000	ETERNAL OIL	25,590.00	0.00	25,590.00	4.49	114,899.10
		<b>SUB TOTAL</b>	<b>1,842,069.00</b>	<b>123,275.00</b>	<b>1,965,344.00</b>		<b>84,681,141.10</b>
<b>J</b>		<b><u>AGRIC/AGRO ALLIED SECTOR</u></b>					

1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		<b>SUB TOTAL</b>	<b>8,330,000.00</b>	<b>0.00</b>	<b>8,330,000.00</b>		<b>8,330,000.00</b>
<b>K</b>		<b><u>INDUSTRIAL/DOMESTIC SECTOR</u></b>					
1	10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00	0.00	742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00	0.00	162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00	0.00	763,200.00	1.00	763,200.00
		<b>SUB TOTAL</b>	<b>1,506,071.00</b>	<b>0.00</b>	<b>1,506,071.00</b>		<b>1,506,071.00</b>
<b>L</b>		<b><u>PRODUCTION SECTOR</u></b>					
1		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	32.50	819,650.00
2		NASCON ALLIED INDUSTRIES PLC	180,000.00	0.00	180,000.00	31.35	5,643,000.00
		<b>SUB TOTAL</b>	<b>205,220.00</b>		<b>205,220.00</b>		<b>6,462,650.00</b>
<b>M</b>		<b><u>COMMUNICATION SECTOR</u></b>					
		MTN NIGERIA PLC	72,086.00	0.00	72,086.00	200.00	14,417,200.00
		<b>SUB TOTAL</b>	<b>72,086.00</b>		<b>72,086.00</b>		<b>14,417,200.00</b>
<b>N</b>		<b><u>POWER SECTOR</u></b>					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		<b>SUB TOTAL</b>	<b>12,332,739.00</b>		<b>12,332,739.00</b>		<b>12,332,739.00</b>
		<b>GRAND TOTAL</b>	<b>1,016,577,829.00</b>	<b>1,297,116.00</b>	<b>1,013,251,886.00</b>		<b>8,704,655,325.12</b>

NOTE 21

<b>DETAILS OF OUTSTANDING SPECIAL IMPREST</b>				
<b>S/NO</b>	<b>MINISTRIES/DEPARTMENT</b>	<b>W/NO.</b>	<b>DATE</b>	<b>AMOUNT</b>
				<b>₹</b>
1	MINISTRY OF EDUCATION	2857	03/12/2024	15,300,000.00
2	MINISTRY OF EDUCATION	2882	31/12/2024	17,183,000.00
3	MINISTRY OF EDUCATION	2881	29/12/2023	4,981,200.00
4	MINISTRY OF EDUCATION	2878	09/02/2024	18,965,830.00
5	KUDA	2754	14/10/2024	11,380,000.00
6	KUDA	2811	06/06/2024	38,898,745.00
7	MINISTRY OF LANDS (OFFICE OF THE SURVEY GENERAL)	2852	21/10/2024	54,000,000.00
8	GENERAL ADMINISTRATION	2865	03/05/2024	5,380,000.00
9	GENERAL ADMINISTRATION	2836	31/12/2024	28,041,620.00
10	GENERAL ADMINISTRATION	2820	31/12/2024	16,930,000.00
11	MINISTRY OF INFORMATION	2888	29/12/2023	5,000,000.00
12	MINISTRY OF INFORMATION	2909	30/04/2024	20,000,000.00
13	MINISTRY OF INFORMATION TECHNOLOGY	2787	31/12/2024	685,000,000.00
14	MINISTRY OF RURAL COMMUNITY DEVELOPMENT	2911	19/11/2024	125,487,485.00
15	MINISTRY OF BUDGET AND ECONOMIC PLANNING	2843	14/10/2024	89,000,000.00
16	MINISTRY OF ESTABLISHMENT, TRAINING AND PENSION	2912	06/06/2024	8,000,000.00
17	PRIMARY HEALTH CARE AGENCY	2927	18/11/2024	14,969,253.17
18	MINISTRY OF WATER RESOURCES	2908	24/10/2024	3,200,000.00
	<b>TOTAL</b>			<b>1,161,717,133.17</b>

NOTE 22

DETAILS OF STAFF LOANS & ADVANCES		
S/NO	DESCRIPTION	AMOUNT OUTSTANDING
		<b>N</b>
1	Housing Scheme Kalgo Quarters	52,937,500.00
2	KB Housing Scheme 2nd Aliero Quarters	44,951,117.42
3	Housing Loan Cash Granted	19,456.00
4	Car Loan	83,765,895.99
	<b>TOTAL</b>	<b>181,673,969.41</b>

NOTE 23

DETAILS OF EXTERNAL LOANS							
S/NO.	CREDITOR	LOAN TITLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	TOTAL AMOUNT PAID 2024	DISBURSEMENT OUTSTANDING DEBT (ODD) IN USD	AMOUNT OUTSTANDING 2024
1	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	14,325,339.17	3,635,795.95	5,532,07,671.30
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	653,385.30	28,412,133.37	343,832.17	527,891,576.15
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	38,590,052.32	449,227.44	770,413,147.87
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	2,476,619.34	30,113.61	46,233,950.33
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	201,506,045.47	2,546,482.73	3,929,659,845.38
6	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	164,166,143.76	1,956,132.47	3,054,697,518.25
7	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	5,189,133.20	1,034,923,324.13	6,361,937.01	5,757,593,836.89
8	IDA	Kebbi State Health System Development - IDA	XDR	2,769,562.60	325,732,552.59	2,237,363.57	3,455,774,629.44
9	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	562,041,949.27	3,849,165.03	5,929,697,030.36
10	IDA	Kebbi State HIWADS Programme - IDA	XDR	1,607,380.10	167,130,204.60	1,245,651.72	1,912,471,014.74
11	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	181,662,026.14	3,867,372.63	5,631,242,095.52
12	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,542.70	146,656,751.44	3,518,415.05	5,471,884,559.76
13	IDA	Kebbi State Health System Development (Additional Financing)	XDR	2,313,597.80	124,505,416.41	2,154,157.55	3,307,315,867.32
14	IDA	Kebbi State Second HIWADS Programme Dev. Pro.	XDR	3,343,202.00	142,666,351.28	2,857,271.63	4,448,232,210.17
15	IFAD	Kebbi State Community Based Agric & Rural Dev. Pro.	XDR	2,800,000.00	506,073,308.89	3,104,243.73	2,839,790,182.02
16	IDA	Kebbi State - Nigeria for Women - IDA	IDA	15,000,000.00	1,5,243,535.41	14,257,500.00	3,230,680,897.21
		<b>TOTAL</b>			<b>3,747,116,174.13</b>	<b>51,354,542.29</b>	<b>78,845,686,132.41</b>
Add	A.	Exchange Rate loss in July - December 2023			<b>(181,281,213.37)</b>		

## NOTE 24

<b>INTERNAL LOANS PAYABLES</b>		
<b>S/NO</b>	<b>LOAN DETAILS</b>	<b>AMOUNT</b>
2	Family Homes Funds	3,133,541,542.29
6	Accelerated Agricultural Credit Scheme (AADS)	458,978,583.58
	<b>TOTAL</b>	<b>3,592,520,125.87</b>

## NOTE 25

### **OUTSTANDING CONTRACTUAL LIABILITIES**

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

