

KEBBI STATE OF NIGERIA

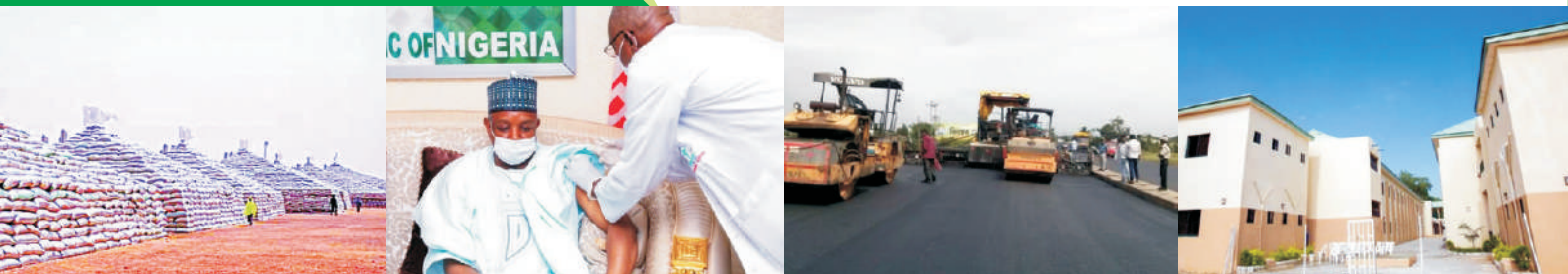


Report *of the* Auditor General

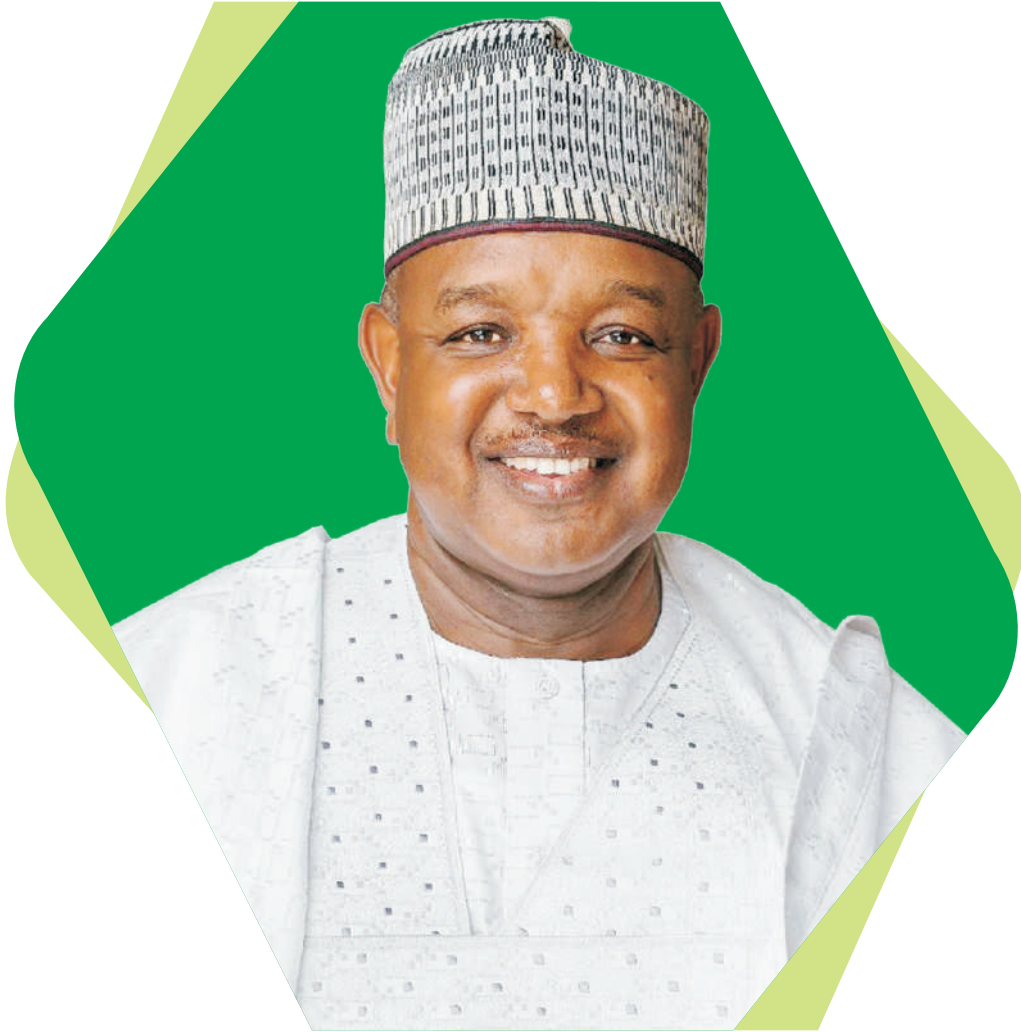
**ON THE ACCOUNTS OF THE GOVERNMENT
OF KEBBI STATE**

AS AT 31ST DECEMBER, 2020

OFFICE OF THE STATE AUDITOR GENERAL, KEBBI STATE.



“The Accounts of Kebbi State Government for the year ended 31st December, 2020 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria. And in accordance with National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspection of records and accounts kept in ministries, Departments and Agencies (MDA'S). I have certified the individual accounts as corrects subject to the observations in this report, while irregularities discovered have been conveyed in various letters to the accounting officers for necessary action”
Alh. Faruk B. Rufa’i (CNA, CFA) A.g Auditor General, Kebbi State.



HIS EXCELLENCY
Sen. Abubakar Atiku Bagudu
Governor, Kebbi State



HIS EXCELLENCY
Col. Sama'ila Yombe Dabai (Rtd)
Deputy Governor, Kebbi State



Faruk B. Rufa'i (CNA, CFA)
Ag. Auditor General
Kebbi State

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ACKNOWLEDGEMENT

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

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

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

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



FARUK B RUFA'I (CNA, CFA)

A.g Auditor General,
Kebbi State.

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER 2020

1.0.0 INTRODUCTION

The Accounts of Kebbi State Government for the year ended 31st December, 2020 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria, and in accordance with the National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspections of records and accounts kept in Ministries, Departments and Agencies (MDA). I have certified the individual accounts as correct subject to the observations in this report, while irregularities discovered have been conveyed in various letters to the accounting officers for necessary action. The annual account presented by the Kebbi State Accountant General in compliance with section 125(5) of the 1999 constitution of the Federal Republic of Nigeria have been certified as required by the same constitution.

1.0.1 SUBMISSION OF REPORT

In compliance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria, I wish to submit my annual report on the Accounts of Kebbi State Government in respect of financial year ended 31st December, 2020 before the Honorable House of Assembly Kebbi state.

1.0.2 CONSTITUTIONALITY

In accordance with the same section of the constitution, the draft Annual Report and the Related Financial Statement of the Accountant General on the accounts of the Government of Kebbi State and relevant accounting record for the year ended 31st December, 2020 were received on 6th May, 2021. However, at the early stage of his submission significant observations were made and sorted out, and after series of reconciliations the final reconciled draft was later resubmitted on 2nd July 2021 by the Accountant General.

1.0.3 TABLING OF PREVIOUS AUDIT REPORTS

Auditor General Reports for the financial year ended 31st December, 1999 to 2019 (22 years) have been separately submitted to the state Honorable House of Assembly. Most of the reports have been discussed and finalized between the public accounts committee and the affected accounting officers of various Ministries, Departments and Agencies (MDAs).

1.0.4 ACCOUNTING PERIOD

The financial statements are for period from 1st January to 31st December, 2020 and corresponding period of 2019

1.0.5 REPORTING CURRENCY

The Financial Statements are prepared in Nigerian Naira.

1.0.6 FINANCIAL HIGHLIGHTS

1.0.7 FIVE YEAR FINANCIAL SUMMARY

1.0.8 REVENUE

1.0.9 REVENUE AND EXPENDITURE

YEARS	2020	2019	2018	2017	2016
	N	N	N	N	N
Statutory Allocation	35,791,477,878.76	43,479,152,211.97	44,849,071,065.06	29,940,205,132.11	21,525,225,499.32
Internally Generated Revenue	7,977,371,803.14	7,367,334,836.87	4,881,960,805.63	4,425,486,314.59	3,132,343,261.98
Value Added Tax (VAT)	14,522,931,240.11	12,004,631,273.89	11,346,315,627.20	9,923,524,920.40	8,270,637,956.79
Local Government Contribution 25%	6,805,972,985.98	7,414,043,024.50	6,247,806,332.75	4,503,478,726.30	NIL
Excess Crude Oil	773,538,106.99	NIL	NIL	NIL	NIL
Total	65,871,292,014.98	70,265,161,347.23	67,325,153,830.64	48,792,695,093.40	32,928,206,718.09

1.0.0 EXPENDITURE

YEARS	2020	2019	2018	2017	2016
	N	N	N	N	N
Personnel Cost (MDAS)	9,188,672,860.58	8,417,556,285.39	7,551,976,843.82	7,142,234,572.89	6,679,558,747.79
Grant and Subvention (Board and Parastatals)	9,738,787,788.17	9,508,065,160.47	9,279,596,760.97	8,427,219,275.74	8,495,249,153.34
Consolidated Revenue Fund Charges (Public and Political Office Holders)	7,167,885,564.20	4,229,363,114.69	5,911,520,517.81	7,083,897,025.99	3,459,602,157.41
Total Personnel Cost	26,095,346,212.95	22,154,984,560.55	22,743,094,122.60	22,653,350,874.62	18,634,410,058.54
Overhead Cost	9,643,081,037.34	14,548,036,446.47	11,940,544,710.93	8,754,910,125.15	5,059,458,371.62
Capital Expenditure	26,689,783,008.98	44,378,837,858.98	46,331,298,080.2600	59,673,158,806.30	31,849,706,285.29
Total	62,428,210,259.27	81,081,858,865.80	81,014,936,913.70	91,081,419,806.86	55,543,574,715.45

1.0.1 FIVE YEARS COMPARATIVE ANALYSIS OF REVENUE AND EXPENDITURE

The table above shows the comparative analysis of Revenue and Expenditure for the past (5) Five years. From the tables above, it was observed that statutory allocation has decrease. According to data from April, 2020 Nigeria's daily oil production has decreased from 2.1 billion barrels per day to 1.7 billion barrels per day. Nigeria's economy was also significantly impacted by the COVID 19 Pandemic. Among others, oil price experienced a sharp fall and the country lowered the daily oil production consistently Crude oil, petrol, and fuel represented Nigeria's main source of export value.

Nigeria budgetary response to COVID 19 Pandemic and its shrinking fiscal space: Affect financial sustainability, employment, social inequality and business implication. Internally Generated Revenue has increased in 2020 with about N610,036,966.27 when compared with the total collection of 2019, this shows an increase of (66.26%) of Internally generated revenue, the reason for the increase was due to the operation of Treasury single account (TSA) and payment of remittances made by the State University of Science and Technology Aliero and the conduct of Tax Audit.

1.0.2 GENERAL OBSERVATIONS.

1.0.3 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT.

The estimated statutory allocation from the Federation Account for the year under review was N49,638,539,231.00 (Forty Nine Billion, Six Hundred and Thirty Eight Million, Five Hundred and Thirty Nine Thousand, Two Hundred and Thirty One Naira only). The Budget for year was reviewed due to COVID 19 Pandemic. The Amended budget, was reviewed to N30,125,125,519.00 (Thirty Billion, One Hundred and Twenty Five Million, One Hundred and

Twenty Five Thousand, Five Hundred and Nineteen Naira only). However the actual receipt by the state stood at N35,791,477,878.76 (Thirty Five Billion, Seven Hundred and Ninety One Million, Four Hundred and Seventy Seven Thousand, Eight Hundred and Seventy Eight Naira, Seventy Six Kobo only) representing 118.81% in the revenue profile of the Accountant General Statement which were verified and confirmed to have been receipted within the period under review with an increase of N5,666,352,359.76 (Five Billion, Six Hundred and Sixty Six Million, Three Hundred and Fifty Two Thousand, Three Hundred and Fifty Nine Naira, Seventy Six Kobo only) representing 18.809%. Details of revenue collection are tabulated here under. viz.

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE
1	JANUARY	4,136,544,935.91	2,510,427,126.58	3,832,619,372.60	494,661,881.01	3,337,957,491.59	1,322,192,246.02
2	FEBRUARY	4,136,544,935.91	2,510,427,126.58	3,437,101,810.80	494,661,881.01	2,942,439,929.79	926,674,684.22
3	MARCH	4,136,544,935.95	2,510,427,126.58	3,035,386,064.58	487,130,275.81	2,548,255,788.77	524,958,938.00
4	APRIL	4,136,544,935.91	2,510,427,126.58	3,075,749,877.30	487,130,275.81	2,588,619,601.49	565,322,750.72
5	MAY	4,136,544,935.91	2,510,427,126.60	2,398,636,298.78	487,130,275.81	1,911,506,022.97	(111,790,827.82)
6	JUNE	4,136,544,935.91	2,510,427,126.58	2,705,817,995.21	180,885,764.40	2,524,932,230.81	195,390,868.63
7	JULY	4,136,544,935.95	2,510,427,126.58	2,842,314,195.80	180,885,764.40	2,661,428,431.40	331,887,069.22
8	AUGUST	4,136,544,935.91	2,510,427,126.60	3,597,143,361.65	180,885,764.40	3,416,257,597.25	1,086,716,235.05
9	SEPTEMBER	4,136,544,935.91	2,510,427,126.58	3,558,433,530.27	118,069,952.32	3,440,363,577.95	1,048,006,403.69
10	OCTOBER	4,136,544,935.91	2,510,427,126.58	2,275,756,293.55	118,069,952.32	2,157,686,341.23	(234,670,833.03)
11	NOVEMBER	4,136,544,935.91	2,510,427,126.58	2,347,290,311.78	118,069,952.32	2,229,220,359.46	(163,136,814.80)
12	DECEMBER	4,136,544,935.91	2,510,427,126.58	2,685,228,766.44	118,069,952.32	2,567,158,814.12	174,801,639.86
	TOTAL	49,638,539,231.00	30,125,125,519.00	35,791,477,878.76	3,465,651,691.93	32,325,826,186.83	5,666,352,359.76

1.1.4 VALUE ADDED TAX (VAT)

The sum of N18,131,516,354.00 (Eighteen Billion, One Hundred and Thirty One Million, Five Hundred and Sixteen Thousand, Three Hundred and Fifty Four Naira only), Budgeted for Value Added Tax (VAT) was also reviewed due to COVID 19 Pandemic. The Amended budget, was N12,072,097,694.00 (Twelve Billion, and Seventy Two Million, and Ninety Seven Thousand, Six Hundred and Ninety Four Naira only). However, the sum of N14,522,931,240.11 (Fourteen Billion, Five Hundred and Twenty Two Million, Nine Hundred and Thirty One Thousand, Two Hundred and Forty Naira Eleven Kobo only) was realized from the Federation Account being share of the state allocation from value added Tax (VAT), This amount represent 120.30% of the projected receipts of for the year under review as reflected in the Accountant General's report. This shows an increase of N2,450,833,546.11 (Two Billion, Four Hundred and Fifty Million, Eight Hundred and Thirty Three Thousand, Five Hundred and Forty Six Naira, Eleven Kobo only) representing 20.302%. Details of Value Added Tax receipts for the year 2020 are tabulated here under Viz:-

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY	1,510,959,696.00	1,006,008,141.16	1,126,216,860.45	120,208,719.29
2	FEBRUARY	1,510,959,696.00	1,006,008,141.16	1,040,861,070.26	34,852,929.10
3	MARCH	1,510,959,696.00	1,006,008,141.18	982,366,584.03	(23,641,557.15)
4	APRIL	1,510,959,696.00	1,006,008,141.18	1,186,963,215.16	180,955,073.98
5	MAY	1,510,959,696.00	1,006,008,141.18	931,293,617.70	(74,714,523.48)
6	JUNE	1,510,959,696.05	1,006,008,141.16	1,016,175,863.10	10,167,721.94
7	JULY	1,510,959,696.15	1,006,008,141.18	1,256,661,489.92	250,653,348.74
8	AUGUST	1,510,959,696.16	1,006,008,141.16	1,308,695,632.30	302,687,491.14
9	SEPTEMBER	1,510,959,696.16	1,006,008,141.16	1,503,082,632.32	497,074,491.16
10	OCTOBER	1,510,959,697.16	1,006,008,141.16	1,395,815,079.42	389,806,938.26
11	NOVEMBER	1,510,959,696.16	1,006,008,141.16	1,248,726,245.75	242,718,104.59
12	DECEMBER	1,510,959,696.16	1,006,008,141.16	1,526,072,949.70	520,064,808.54
	TOTAL	18,131,516,354.00	12,072,097,694.00	14,522,931,240.11	2,450,833,546.11

1.1.5 CONSOLIDATED REVENUE FUNDS

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

During the year ended 31st December, 2020 the total revenue received and credited to the consolidated Revenue fund are tabulated here under .Viz:-

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ORIGINAL BUDGET 2020	AMENDED BUDGET 2020	CURRENT YEAR ACTUAL 2020	VARIANCE	BUDGET PERFORMANCE IN %
?			N	N	N	N	
12,565,688,705.13	Opening Balance				13,456,223,566.29		
43,479,152,211.97	Statutory Allocation	1	49,638,539,231.00	30,125,125,519.00	35,791,477,878.76	5,666,352,359.76	118.81
12,004,631,273.89	Value Added Tax	2	18,131,516,354.00	12,072,097,694.00	14,522,931,240.11	2,450,833,546.11	120.30
68,049,472,190.99	SUB TOTAL		67,770,055,585.00	42,197,223,213.00	63,770,632,685.16	21,573,409,472.16	151.13
	OTHER REVENUE						
1,329,927,812.84	Excess PPT				-	-	
72,661,730.61	Exchange Gain	5	1,300,000,000.00	1,300,000,000.00	1,095,561,272.25	(204,438,727.75)	84.27
	Miscellaneous (Other FAAC Transfers)	6			1,365,329,841.98	1,365,329,841.98	
	Excess Crude Oil	7	115,249,100.00	115,249,100.00	773,538,106.99	658,289,006.99	671.19
	Refund from Debt Suspension	8		559,734,678.00	612,489,022.82	52,754,344.82	109.42
	Share of Goods & value Consol	9	356,021,723.00	356,021,723.00		(356,021,723.00)	0.00
	Bank Charges	10	42,942,472.00	20,000,000.00	28,246,474.81	8,246,474.81	141.23
	Forex Equalisation	11	370,663,636.00	350,000,000.00	354,742,619.46	4,742,619.46	101.36
	Refund From Local Government	12	4,775,827,555.00	1,775,827,555.00		(1,775,827,555.00)	0.00
	Refund From NNPC	13	65,000,000.00			-	
	Solid Minerals	14	1,000,000,000.00	150,000,000.00	72,317,540.94	(77,682,459.06)	48.21
	Stabilization fund	15			148,807,407.68	148,807,407.68	
	Cash Held by MDAs				257,960,256.06		
1,402,589,543.45	SUB TOTAL		8,025,704,486.00	4,626,833,056.00	4,708,992,542.99	82,159,486.99	101.78
6,428,557,644.46	Taxes (Direct & Indirect)	3	12,698,500,000.00	8,185,624,401.00	7,050,154,296.51	(1,135,470,104.49)	86.13
393,045,864.35	Fines	3	523,799,685.60	330,433,893.00	315,360,831.13	(15,073,061.87)	95.44
262,030,576.23	Fees	3	349,199,790.40	220,289,262.00	210,240,554.09	(10,048,707.91)	95.44
69,961,250.00	Licences	3	56,747,674.00	28,699,388.00	25,505,285.00	(3,194,103.00)	88.87
5,754,777.80	Rent on Gov't Property	3	564,750,000.00	92,298,188.00	71,538,480.11	(20,759,707.89)	77.51
54,910,549.64	Interest and Dividend	3	94,558,814.00	34,000,000.00	63,080,715.97	29,080,715.97	185.53
34,426,118.82	Earning	3	491,714,965.80	406,231,200.00	41,258,725.59	(364,972,474.41)	10.16
80,327,610.57	Sales	3	1,147,334,920.20	947,872,800.00	96,270,359.71	(851,602,440.29)	10.16
10,236,570.00	Re-Imbursement	3	245,000,000.00	245,000,000.00	-	(245,000,000.00)	0.00
1,083,875.00	Miscellaneous	3	1,000,000.00	3,000,000.00	102,851,552.03	99,851,552.03	3428.39
7,340,334,836.87	SUB TOTAL		16,172,605,850.00	10,493,449,132.00	7,976,260,800.14	(2,517,188,331.86)	76.01
76,792,396,571.31	TOTAL RECEIVE		91,968,365,921.00	57,317,505,401.00	76,455,886,028.29	19,138,380,627.29	133.39
	LESS: EXPENDITURE						
	PERSONNEL COST						
8,417,556,285.39	Ministries	18	9,654,088,023.00	10,736,150,000.00	9,188,672,860.58	(1,547,477,139.42)	85.59
9,508,065,160.47	Board and Parastatals	20	10,836,177,913.00	10,776,826,633.00	9,738,787,788.17	(1,038,038,844.83)	90.37
4,229,363,114.69	CRF Charges	22	12,623,913,543.00	6,714,732,994.00	7,167,885,564.20	453,152,570.20	106.75
22,154,984,560.55	TOTAL PERSONNEL COST		33,114,179,479.00	28,227,709,627.00	26,095,346,212.95	(2,132,363,414.05)	92.45
	OVERHEAD COST						
8,145,798,323.14	Ministries	19	9,375,902,555.00	6,297,761,000.00	5,613,373,693.63	3,762,528,861.37	59.87
1,396,903,379.58	Board and Parastatals	21	4,893,684,204.00	3,258,788,000.00	1,482,797,200.00	3,410,887,004.00	30.30
5,005,334,743.75	CRF Charges	22	203,855,000.00	506,355,000.00	2,546,910,143.71	(2,343,055,143.71)	1249.37
14,548,036,446.47	TOTAL OVERHEAD COST		14,473,441,759.00	10,062,904,000.00	9,643,081,037.34	4,830,360,721.66	75.10
36,703,021,007.02	TOTAL PAYMENT		47,587,621,238.00	38,290,613,627.00	35,738,427,250.29	4,830,360,721.66	75.10
40,089,375,564.29	Operating Balance				40,717,458,778.00		
	Appropriation/Transfer						
22,936,086,956.00	Transfer to CDF	ST4			15,000,000,000.00	(22,936,086,956.00)	
473,295,499.14	External Loan Repayment	28	1,084,832,940.00	400,000,000.00	602,001,501.68	482,831,438.32	55.49
3,223,769,542.86	Internal Loan Repayment	29	4,241,440,041.00	3,305,898,624.00	1,876,848,911.84	2,364,591,129.16	44.25
26,633,151,998.00	SUB TOTAL				17,478,850,413.52		
13,456,223,566.29	CLOSING BALANCE				23,238,608,364.48		

* Revenue Accounting

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

1.1.6 INTERNALLY GENERATED REVENUE PROJECTION

Government was un-able to achieve its revenue target of N16,472,355,850 (Sixteen Billion, Four Hundred and Seventy Two Million , Three hundred and Fifty Five Thousand, Eight Hundred and Fifty Naira only). The Budget was reviewed down due to COVID 19 Pandemic. The sum of N10,493,449,132.00 (Ten Billion, Four Hundred and Ninety Three Million , Four Hundred and Forty Nine Thousand, One Hundred Thirty Two Naira only) was the projection for the year under review. But the sum of N7,976,260,800.10 (Seven Billion , Nine Hundred and seventy Six Million, Two Hundred and Sixty Thousand , Eight Hundred Naira Ten Kobo Only) was realized, which is about 76.02% of the projection. Thus showing a decrease of N2,517,188,331.90 (Two Billion ,Five Hundred and Seventy Million, One Hundred and Eighty Eight Thousand , Three Hundred and Thirty One Naira Ninety Kobo Only) when compared with the preceding year figure. This, in terms of value represents the sum of N608,925,963.23 as performance over what was achieved last year, the development signifies improvement in the internally generated revenue collection. It is therefore expected that fall in the statutory allocation based on the strategies put in place by the state government would augment the internally generated revenue there by bridging the fallen receipt from statutory allocation. The internally generated revenue should be on the increase annually. It is strongly advise that the government should ensure that the agency responsible for collection of revenue (State Board of Internal Revenue) live up to its expectation through training and development of staffs, as that would impact positively towards enhancing the Internal Revenue Generation capacity of the State in order to cushion the effect of low revenue from the federation account. Details of the revenue generation for state is hereby stated in the table below

HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	CURRENT YEAR	VARIANCE
		ACTUAL	BUDGET	BUDGET	ACTUAL	
		N	N	N	N	N
I2010000	Taxes	6,445,557,644.46	12,698,500,000.00	8,185,624,401.00	7,050,154,296.51	(1,135,470,104.49)
I2020500	Fine	396,045,864.35	523,799,685.60	330,433,893.00	315,360,831.13	(15,073,061.87)
I2020400	Fees	265,030,576.23	349,199,790.40	220,289,262.00	210,240,554.09	(10,048,707.91)
I2020000	Licences	71,961,250.00	56,747,674.00	28,699,388.00	25,505,285.00	(3,194,103.00)
I2020700	Earning	35,426,118.82	491,714,965.80	406,231,200.00	41,258,725.59	(364,972,474.41)
I2020600	Sales	81,327,610.57	1,147,334,920.20	947,872,800.00	96,270,359.71	(851,602,440.29)
I2020800	Rent on Gov't Property	5,754,777.80	564,750,000.00	92,298,188.00	71,538,480.11	(20,759,707.89)
I2021200/ I2021000	Interest Recieved & Dividends	54,910,549.64	94,558,814.00	34,000,000.00	63,080,715.97	29,080,715.97
	Sub Total	7,356,014,391.87	15,926,605,850.00	10,245,449,132.00	7,873,409,248.11	(2,372,039,883.89)
I2021300	Re-Imbursement	10,236,570.00	245,000,000.00	245,000,000.00		(245,000,000.00)
	Sub Total	10,236,570.00	245,000,000.00	245,000,000.00		(245,000,000.00)
I4070000	Miscellaneous	1,083,875.00	1,000,000.00	3,000,000.00	102,851,552.03	99,851,552.03
	Sub Total	1,083,875.00	1,000,000.00	3,000,000.00	102,851,552.03	99,851,552.03
	Total Revenue	7,367,334,836.87	16,172,605,850.00	10,493,449,132.00	7,976,260,800.14	(2,517,188,331.86)

1.1.7 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR	PREVIOUS YEAR
ADD RECEIPT				ACTUAL 2020	ACTUAL 2019
		N	N	N	N
Statutory Allocation From FAAC	1	49,638,539,231.00	30,125,125,519.00	35,791,477,878.76	43,479,152,211.97
Valua Added Tax (VAT)	2	18,131,516,354.00	12,072,097,694.00	14,522,931,240.11	12,004,631,273.89
SUB TOTAL		67,770,055,585.00	42,197,223,213.00	50,314,409,118.87	55,483,783,485.86
Taxes	3	12,698,500,000.00	8,185,624,401.00	7,050,154,299.51	6,445,557,644.46
Fine	3	523,799,685.60	330,433,893.00	315,360,829.33	396,045,864.35
Fees	3	349199790.40	220,289,262.00	210,240,552.89	265,030,576.23
Licences	3	56,747,674.00	28,699,388.00	25,505,285.00	71,961,250.00
Earning	3	491,714,965.80	406,231,200.00	41,258,725.59	35,426,118.82
Sales	3	1,147,334,920.20	947,872,800.00	96,270,359.71	81,327,610.57
Rent on Gov't Property	3	564,750,000.00	92,298,188.00	71,538,480.11	5,754,777.80
Interest Recieved & Dividends	3	94,558,814.00	34,000,000.00	63,080,715.97	54,910,549.64
Re-Imbursement	3	245,000,000.00	245,000,000.00		10,236,570.00
Miscellaneous	3	1,000,000.00	3,000,000.00	102,851,552.03	1,083,875.00
TOTAL INTERNAL GENERATED REVEUNE		16,172,605,850.00	10,493,449,132.00	7,976,260,800.14	7,367,334,836.87
Local Gov't Contribution(25% Developmental Project)	4	5,812,649,914.00	5,812,649,914.00	6,805,972,985.98	7,414,043,024.50
Miscellaneous (Exchange Diffirence/Gain)	5	1,300,000,000.00	1,300,000,000.00	1,095,561,272.25	72,661,730.61
Other FAAC Transfer	6			1,365,329,841.98	1,329,927,812.84
Miscellaneous (Excess Crude Oil)	7	115,249,100.00	115,249,100.00	773,538,106.99	
Miscellaneous(Refund from Debt Suspension)	8		559,734,678.00	612,489,022.82	
Miscellaneous(Share of Goods & Value Consol)	9	356,021,723.00	356,021,723.00		
Miscellaneous(Bank Charges)	10	42,942,472.00	20,000,000.00	28,246,474.81	
Miscellaneous(Forex Equalisation)	11	370,663,636.00	350,000,000.00	354,742,619.46	
Miscellaneous(Refund from Local Govt/ LGEAs)	12	4,775,827,555.00	1,775,827,555.00		
Miscellaneous(Refund from NNPC)	13	65,000,000.00	-		
Miscellaneous(Solid Minerals)	14	1,000,000,000.00	150,000,000.00	72,317,540.94	

Miscellaneous(Stablization)	15			148,807,407.68	
Miscellaneous(Agric Loan Recovery)	16	250,000,000.00			
Cash Held BY MDAs	17			257,960,256.06	
Grant	25	16,068,377,922.00	15,927,686,432.00	5,802,000,000.00	
TOTAL OTHER REVENUE		30,156,732,322.00	26,367,169,402.00	17,316,965,528.97	8,816,632,567.95
TOTAL RECIEPTS		46,329,338,172.00	36,860,618,534.00	75,607,635,447.98	71,667,750,890.68
LESS PAYMENT					
Personnel Cost	ST3	33,114,179,479.00	28,227,709,627.00	26,095,346,212.95	22,154,984,560.55
Overhead Cost	ST3	14,473,441,759.00	10,062,904,000.00	9,643,081,037.34	14,548,036,446.47
TOTAL PAYMENT				35,738,427,250.29	36,703,021,007.02
NET CASH FLOW FROM OPERATING ACTIVITIES				39,869,208,197.69	34,964,729,883.66
CASH FLOW FROM INVESTMENT ACTIVITIES					
PURCHASE/CONSTRUCTION OF ASSETS					
Economic Sector	23	27,535,360,611.00	21,473,798,211.00	(9,851,278,817.64)	11,567,521,624.34
Social Sector	23	27,135,636,944.00	15,012,565,467.00	(5,455,443,873.73)	13,255,194,510.85
Regional Sector (Environmental)	23	9,174,265,373.00	9,336,900,000.00	(2,154,170,063.22)	3,113,389,733.11
Administration Sector	23	20,859,515,966.00	11,325,652,640.00	(8,632,793,314.62)	16,442,731,990.68
Contingency Fund	23	517,158,592.00	538,261,446.00	(250,000,000.00)	
Covid 19 Expenditure	37	37		(346,096,939.77)	
TOTAL CAPITAL EXPENDITURE		85,221,937,486.00	57,687,177,764.00	(26,689,783,008.98)	(44,378,837,858.98)
Add Dividend Received from Companies	24			84,201,051.52	31,116,790.02
NET CASH FLOW FROM INVESTMENT ACTIVITIES				(26,605,581,957.46)	(44,347,721,068.96)
CASH FLOW FROM FINANCING ACTIVITIES					
Internal Loans (Budget Support Facility & AADs)				-	2,200,000,000.00
Loan Repayment (External Loan)	28	1,084,832,940.00	400,000,000.00	(602,001,501.68)	(473,295,499.14)
Loan Repayment (Internal Loan)	29	4,241,440,041.00	3,305,898,624.00	(1,876,848,911.84)	(3,223,769,542.86)
Net Cash Flow From Financing Activities				(2,478,850,413.52)	(1,497,065,042.00)
Net Cash Flow From All Activities				11,884,775,826.71	(10,880,056,227.30)
Cash & its Equivalent 1-01-2020				13,730,158,569.85	24,610,214,797.15
Cash & its Equivalent 31-12-2020	30			25,614,934,396.56	13,730,158,569.85

1.1.8 Government Statement of Financial Position (Asset and liabilities) for the period ended 31st December 2020

	NOTES	CURRENT YEAR ACTUAL 2020	PREVIOUS YEAR ACTUAL 2019
ASSETS		N	
LIQUID ASSETS			
Cash & Banks Balances	ST1	25,614,934,396.56	13,730,158,569.85
Special Imprest	31	3,003,680,474.90	1,431,629,836.75
Cash Held by MDAs	17	257,960,256.06	
SUB TOTAL		28,618,614,871.46	15,161,788,406.60
INVESTMENTS			
State Investment	32	4,067,891,549.79	1,958,781,241.80
Staff Loans & Advances	33	4,544,993,580.98	52,866,274.10
Liability Over Asset	SEE AG's Report	38,626,779,879.07	65,744,002,264.00
SUB TOTAL		47,239,665,009.84	67,755,649,779.90
TOTAL ASSETS		75,858,279,881.30	82,917,438,186.50
Public Fund			
Capital Development fund	ST4	2,376,326,032.08	13,651,944,783.07
LIABILITIES			
Contractual Obligation		14,665,192,208.99	26,626,919,192.61
Outstanding Pension/Gratuity		6,625,719,052.91	5,785,901,441.98
External Loan	34	16,571,405,092.16	
Internal Loan	35	35,519,637,495.16	36,852,672,768.84
SUB TOTAL		73,381,953,849.22	69,265,493,403.43
TOTAL LIABILITIES		75,858,279,881.30	82,917,438,186.50

1.1.9 CASH AND BANK BALANCES

During the year under review, Kebbi State Government maintain 20 different bank accounts with a credit balances of **N25,614,734,396.56** (Twenty Five Billion, Six Hundred and Fourteen Million, Seven Hundred and Thirty Four Thousand, Three Hundred and Ninety Six Naira, Fifty Six Kobo Only) as per statement No: 1 of the Accountant General report. There was no cash in hand as at 31st December 2020. Financial instruction No: 1401 requires annual Board of Survey to be held after close of business on the last working day of each financial year before the opening of a business on the 1st day of new year (financial year 2020) and to examine the cash, bank balances and stamps etc held by the treasury cash offices. This however, was not backed by Board of Survey's reports and certification. Note 11 refer please.

1.2.0 OUT-STANDING PENSION AND GRATUITY

According to Accountant General Report and Account statement of assets and liabilities as at 31st December 2020 the outstanding pension/gratuity amounted to N6,625,719,052.16 (Six Billion, Six Hundred and Twenty Five Million, Seven Hundred and Nineteen Thousand, and Fifty Two Naira Sixteen Kobo only). This amount is high when compared with that of the previous year 2019 which was (N839,817,610.18).

1.2.1 NON- RETIREMENT OF SPECIAL IMPREST N3,003,680,474.90

Examination of statement of asset and liabilities as submitted by the Accountant General revealed that the sum of N3,003,680,474.90 (Three Billion, and Three Million, Six Hundred and Eighty Thousand, Four Hundred and Seventy four Naira, Ninety Kobo only) was granted as special imprest to various ministries and organizations but was not retarded, contrary to the provision of financial regulation No:1111 which state that "All Standing Imprest must be retired on or before 31st December of the financial year in which they are issued .

Special imprest will be retired within the period allowed or immediately the reason for which they were granted cease to exist, whichever is earlier. Note 10 are list of the effected ministries and organizations.

1.2.2 INVESTMENT IN COMPANIES

Government statement of operating assets and liabilities for the period ended 31st December 2020 showed a total of N4,067,891,549.79 (Four Billion, and Sixty Seven Million, Eight Hundred and Ninety One Thousand, Five Hundred and Forty Nine Naira Seventy Nine Kobo only) as investment in companies existing holding for the reviewed year as against N1,958,781,241.80 (One Billion, Nine Hundred and Fifty Eight Million, Seven Hundred and Eighty One Thousand, Two Hundred and Forty One Naira Eighty Kobo only) in the previous year. This shows an increase of N2,109,110,307.99 (Two Billion, One Hundred and Nine Million, One Hundred and Ten Thousand, Three Hundred and Seven Naira, Ninety Nine kobo only). They received a dividend of N84,344,797,072.21 (Eighty Four Billion, Three Million and Forty Four, Seven Hundred and Ninety Seven Thousand, and Seventy Two Naira, Twenty One Kobo only) , however the reason for the Increase was as result of increased in the value of the shares which is determine by a price mechanism at any given times. All quoted investment are subject to a daily price tag based on which they are traded on the floor for Nigeria Stock Exchange (NSE) at close of trading period.

1.2.3 LIABILITIES OVER ASSET

The sum of N47, 024,347,168.30 (Forty Seven Billion, and Twenty four Million, Three Hundred and forty Seven Thousand, One Hundred and Sixty Eight Naira, Three Kobo only) being total

liabilities over asset was as a result of Asset in various parastatals where the internal and external loans as well as commitments in respect of contracts to Finance projects on roads, rural electrification and water supply were invested. This has been necessitated by cash based accounting concept.

1.2.4 UN -EARNED SALARY AND ALLOWANCES

During the process of checking the computation of retirement benefits submitted by Ministries, Departments and Agencies through the Director Pension and Gratuity, Ministry of Finance, the sum of **N105,366,936.99** (One Hundred and Five Million, Three Hundred and Sixty Six Thousand, and Nine Hundred and Thirty Six Naira, Ninety Nine Kobo only) was observed as salary and allowances wrongly paid after terminal dates (Note 9).

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

1.2.5 STATEMENT CAPITAL DEVELOPMENT FUND

The sum of N57,687,177,764.00 was estimated as capital Expenditure (fifty Seven Billion, Six Hundred and Eighty Seven Million, One Hundred and Seventy Seven Thousand, Seven Hundred Sixty Four Naira only).

PREVIOUS YEAR ACTUAL 2019	DESCRIPTION	NOTE	ORIGINAL BUDGET 2020	AMENDED BUDGET 2020	CURRENT YEAR ACTUAL 2020	VARIANCE
N			N	N	N	N
12,071,526,092.02	Opening Balance		14,442,437,948.00	14,442,437,948.00	273,935,003.56	14,168,502,944.44
22,936,086,956.00	Transfer From CRF	ST3			15,000,000,000.00	
	ADD CAPITAL RECEIPTS					-
7,414,043,024.50	Local Gov't Contribution	4	5,812,649,914.00	5,812,649,914.00	6,805,972,985.98	993,323,071.98
2,200,000,000.00	Internal Loans		7,750,000,000.00	5,000,000,000.00		
	External Loans		1,844,000,000.00	1,654,681,143.00		
	Grants (SFTAS)		16,068,377,922.00	15,927,686,432.00	6,902,000,000.00	10,125,686,432.00
31,116,790.02	Dividend Received from Companies	24			84,201,051.52	
	SUB TOTAL					
44,652,772,862.54	TOTAL CAPITAL RECEIPTS		45,917,465,784.00	42,837,455,437.00	29,066,109,041.06	(14,871,346,395.94)
	LESS : CAPITAL EXPENDITURE					
11,567,521,624.34	Economic Sector	23	27,535,360,611.00	21,473,798,211.00	9,851,278,817.64	11,622,519,393.36
13,255,194,510.85	Social Sector	23	27,135,636,944.00	15,012,565,467.00	5,455,443,873.73	9,557,121,593.27

3,113,389,733.11	Regional Sector (Environmental)	23	9,174,265,373.00	9,336,900,000.00	2,154,170,063.22	7,182,729,936.78
16,442,731,990.68	Administration Sector	23	20,859,515,966.00	11,325,652,640.00	8,632,793,314.62	2,692,859,325.38
	Contingency Fund	23	517,158,592.00	538,261,446.00	250,000,000.00	288,261,446.00
	Covid 19 Expenditure				246,096,939.77	
44,378,837,858.98	TOTAL CAPITAL EXPENDITURE	23	85,221,937,486.00	57,687,177,764.00	26,689,783,008.98	31,343,491,694.79
273,935,003.56	CLOSING BALANCE				2,376,326,032.08	

1.2.6 ACTUAL CAPITAL DEVELOPMENT FUND

The actual expenditure incurred during the period under review was observed to stand at **N26,689,783,008.98** (Twenty Six Billion, Six Hundred and Eighty Nine Million, Seven Hundred and Eighty Three Thousand, and Eight Naira Ninety Eight Kobo, only)

1.2.7 CAPITAL RECIEPTS

From The Accountant General's report capital receipts amounted **N29,066,109,041.06** (Twenty Nine Billion, Sixty Six Million, One Hundred and Nine Thousand, and Forty One Naira, Six Kobo only) that is 65.285% of the approved estimated receipts.

1.2.8 STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)

The closing balance was **N2,376,326,032.08** (Two Billion, Three Hundred and Seventy Six Million, Three Hundred and Twenty Six Thousand, and Thirty Two Naira, Eight Kobo only).

2.0.0 APPROPRIATION AUDIT GOVERNMENT OFFICE

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

2.0.1 OVERVIEW OF 2020 APPROPRIATION ACCOUNT

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31st December, 2020, which provides the records of the financial activities of Kebbi State for the year have been reviewed and my report is here by submitted. The report reviews the financial efforts and outcomes of the government of Kebbi State in its attempt to match the objectives of financial management with the goal of government.

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

Previous Audit Observation: - observations noted on revenue receipts shortages, original copies revenue receipt being removed, diversion of revenue receipts, un-accounted revenue, missing revenue receipts, wrong payment of items not supplied, none retirement of imprest etc during the year 2020 was not fully addressed as highlighted.

2.0.2 INTERNAL CONTROL SYSTEM

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

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

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

By international best practice, the Internal Auditors are expected to send copies of their reports to the management of Ministries, Departments and Agencies (MDA), the Accountant General and the Auditor General of the State, in each year under reference. My 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 of staff, that is office of the Accountant General does not help matters as the Accountants who doubles as

the Internal Auditor 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 effectively, objectively, independent and ethically based service delivery. 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.

2.0.3 DISPARITY

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

2.0.4 PREVIOUS AUDIT REPORT

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

2.0.5 PERFORMANCE AUDIT

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

2.0.6 ARREARS OF REVENUE RETURNS

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

Generals Report and Account showed evidence of this but none of the affected accounting officers rendered such returns as required by Financial Regulation No.325(a) and (b) and 326.

2.0.7 AUDIT QUERIES

The drastic drop in number of queries when compared with the previous years was informed by general improvement in compliance with relative financial instructions and the treasury circulars, as well as Government fiscal policies.

Furthermore, audit approach of discussion and resolving issues on the spot was greatly adopted during the period of this report. Consequently, many issues were discussed with the accounting officers without necessarily initiating a written communication on such issues.

2.0.8 BOOK KEEPING AND FINANCIAL RECORDS

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

2.0.9 LOSS OF FUNDS AND STORES

To the best of my knowledge, no case of loss of cash or property was reported from the office of the Accountant General in 2020. No loss of stores anywhere in the service was brought to my notice during the year under review.

2.1.0 BOARDED VEHICLES / PLANTS

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

2.1.1 RECURRENT REVENUE

During the year ended 31/12/2020 it was observed from the Accountant Generals Report that the sum of N62,129,213,182.54 (Sixty Eighty Billion, Eight Hundred and One Million, Six Hundred and Sixty Two Thousand, Four Hundred and Sixty One Naira, Only) was realized as total accrued revenue into the Consolidated Revenue Fund (CRF) as follows:-

* Internally Generated Revenue	N7,976,260,800.10
* Statutory Allocation	N35,791,477,878.76
* State Share of VAT	N14,522,931,240.11
* Exchange Gain	N1,095,561,272.25
* Miscellaneous (Other FAAC Transfer)	N1,365,329,841.98
* Excess Crude Oil	N773,538,106.99
* Refund From Debt Suspension	N612,489,022.82
* Share of Good & Value Consol	00.00
* Bank Charges	N28,246,474.81
* Forex Equalization	N354,742,619.46
* Solid Minerals	N 72,317,540.94
* Stabilization	N148,807,407.68
TOTAL RECURRENT REVENUE	N62,129,213,182.54

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

CODES	DESCRIPTION	ORIGINAL BUDGET 2020	AMANDED BUDGET 2020	ACTUAL COLLECTION 2020	ACHIEVEMENT
					%
1201000	Taxes (Direct& Indirect)	12,698,500,000.00	8,185,624,401.00	7,050,154,296.49	86.14%
12020500	Fine	523,799,685.60	330,433,893.00	315,360,831.33	95.44%
12020400	Fees	349,199,790.40	220,289,262.00	210,240,554.09	95.44%
12020000	Licences	56,747,674.00	28,699,388.00	25,505,285.00	88.87%
12020800	Rent on Gov't Property	564,750,000.00	92,298,188.00	71,538,480.11	77.51%
1202120/ 12021000	Interest Received& Dividends	94,558,814.00	34,000,000.00	63,080,715.97	185.53%
12020700	Earning	491,714,965.80	406,231,200.00	41,258,725.59	10.16%
12020600	Sale	1,147,334,920.20	947,872,800.00	96,270,359.71	10.16%
12021300	Re-Imbursement	245,000,000.00	245,000,000.00	0.00	0.00%
14070000	Miscellaneous	1,000,000.00	3,000,000.00	102,851,552.03	342.39%
	Excess PPT	0.00	0.00	0.00	
	Exchange Gain	1,300,000,000.00	1,300,000,000.00	1,095,561,272.25	84.27%
	Miscellaneous (Other FAAC Transfer)	0.00	0.00	1,365,329,841.98	
	Excess Crude Oil	115,249,100.00	115,249,100.00	773,538,106.99	671.19%
	Refund From Debt Suspension	0.00	559,734,678.00	0.00	
	Share of Good & Value Consol	356,021,723.00	356,021,723.00	0.00	
	Bank Chages	42,942,472.00	20,000,000.00	28,246,474.81	141.23%
	Forex Equalisation	370,663,636.00	350,000,000.00	354,742,619.46	101.36%
	Refund From Local Government	4,772,827,555.00	1,775,827,555.00	0.00	
	Refund From NNPC	65,000,000.00	0.00	0.00	
	Solid Minirals	1,000,000,000.00	150,000,000.00	72,317,540.94	48.21%
	Stablization Fund	0.00	0.00	148,807,407.68	
	Statutory Allocation	49,638,539,231.00	30,125,125,519.00	35,791,477,878.00	98.38%
	VAT	18,131,516,354.00	12,072,097,694.00	14,522,931,240.11	106.29%
	TOTAL	91,965,365,921.00	57,317,505,401.00	62,129,213,182.54	94.56%

2.1.3 ESTIMATED INTERNALLY GENERATED REVENUE

The sum of N13,193,449,132.00 (Thirteen Billion, One Hundred and Ninety Three Million , Four Hundred and Forty Nine Thousand , One Hundred and Thirty Two Naira only) was estimated to be generated as Internally Generated Revenue (IGR) for the period under review out of which the sum of N7,976,260,800.10 (Seven Billion, Nine Hundred and Seventy Six Million, Two Hundred and Sixty Thousand, Eight Hundred Naira Ten Kobo) was realized (Note3) this represent 104.43% of the targeted figure.

2.1.4 REVENUE COLLECTION FOR THE YEAR 2020

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N	N
022000800100	Board of Internal Revenue	6,527,235,432.54	9,124,900,000.00	8,123,734,365.00	7,190,262,825.28	933,471,539.72
031801100100	Judiciary	8,888,621.00	4,414,000.00	3,824,000.00	11,137,256.00	(7,313,256.00)
021500100100	Ministry of Agriculture	12,960,170.00	5,613,943,573.00	1,649,196,474.00	3,283,225.00	1,645,913,249.00
023400100100	Ministry of Works	2,034,665.75	27,700,000.00	17,003,428.00	3,464,215.79	13,539,212.21
052100100100	Ministry of Health	632,000.00	2,518,999.00	3,338,999.00	704,500.00	2,634,499.00
022000100100	Ministry of Finance	69,549,328.06	88,878,814.00	30,928,814.00	64,718,371.30	(33,789,557.30)
032600100100	Ministry of Justice	1,074,337.58	100,000,000.00	100,000,000.00	3,163,863.61	96,836,136.39
051700100100	Ministry of Education	14,356,209.73	14,500,000.00	14,000,000.00	22,060,328.05	(8,060,328.05)
025300100100	Ministry of Land & Housing	47,843,916.48	82,900,000.00	36,850,000.00	57,947,952.74	(21,097,952.74)
	Ministry of Information					-
051300100100	Ministry of Youth & Sports					-
053500100100	Ministry of Environment	1,235,000.00	4,180,000.00	56,030,000.00	3,354,700.00	52,675,300.00
022200100100	Ministry of Commerce	2,620,900.00	26,950,000.00	11,041,600.00	2,553,910.00	8,487,690.00
	Cabinet Office					-
025200200100	Water Board	146,258,144.84	338,755,577.00	139,416,656.00	131,703,448.43	7,713,207.57
	KARDA					-
	KASCOM	136,000,000.00			250,000,000.00	(250,000,000.00)
012300400100	Kebbi Radio	7,287,795.70	7,000,000.00	6,000,000.00	3,209,529.75	2,790,470.25
012300300100	Kebbi Television	577,200.00	3,030,000.00	3,030,000.00	2,308,000.00	722,000.00
025301000100	Housing Corporation	1,000,000.00	306,850,000.00	36,850,000.00	90,000.00	36,760,000.00
022205300100	B/Kebbi Central Market	5,709,690.00	21,000,000.00	7,000,000.00	3,284,515.00	3,715,485.00

051702100100	State University Aliero	4,375,179.00	56,687,636.00	51,874,682.00	5,400,000.00	46,474,682.00
	Civil Service Commission					-
052110600100	School of Health Tech Jega	4,407,200.00	6,500,000.00	5,500,000.00	10,602,150.00	(5,102,150.00)
051701900100	College of Education Argungu	142,260,971.98	217,390,064.00	87,390,064.00	38,369,900.00	49,020,164.00
051702800100	College of Basic Studies Yauri	22,762,595.00	2,970,000.00	2,750,000.00	625,186.00	2,124,814.00
'021502100100	College of Agriculture Zuru	8,979,701.81	3,600,000.00	3,200,000.00	24,000.00	3,176,000.00
021510900100	Forestry 11 project	506,700.00	140,000.00	2,000,000.00		2,000,000.00
	Control Post Consultant					-
022000100100	Board of Survey	1,520,000.00	50,000.00	3,050,000.00	8,049,000.00	(4,999,000.00)
022200100100	Hotel & Tourism Board	3,835,540.00	15,000,000.00	1,500,000.00	6,338,250.00	(4,838,250.00)
	Argungu Fishing Festival				791,600.00	(791,600.00)
	Kebbi Hotel Abuja					-
014000100100	Office of the Auditor General	20,000.00	30,000.00	30,000.00		30,000.00
052110400100	School of Nursing & Midwifery	22,753,001.00	1,150,000.00	10,850,000.00	15,970,370.12	(5,120,370.12)
051705600100	Scholarship Board					-
	Government Printing Press	100,000.00				-
051702700100	Abduiiahi Fodio Islamic Center	41,068,646.50			5,939.54	(5,939.54)
025305300100	KUDA	8,580,700.00			18,500,750.00	(18,500,750.00)
	Quarry Golongo					-
011101300100	Tenders Board				284,500.00	(284,500.00)
052110700100	KB Medical Centre Kalgo	1,135,670.00			965,610.00	(965,610.00)
052102600100	Sir Yahaya Hospital	3,065,130.00			2,113,800.00	(2,113,800.00)
051701800100	Polytechnic D/Gari	3,346,950.00			4,328,350.00	(4,328,350.00)
023100300100	R. E. B					-

023400500100	Sir Ahmadu Bello Int. Airport	64,825,570.00			2,996,980.00	(2,996,980.00)
052110200100	General Hospital Suru	492,304.00			394,000.00	(394,000.00)
052110200100	Argungu General Hospital	1,595,400.00	1,595,400.00	1,595,400.00	1,083,300.00	512,100.00
052110200100	Yauri General Hospital	2,143,550.00	2,143,500.00	2,143,500.00	2,541,171.00	(397,671.00)
052110200100	Kamba General Hospital	1,534,310.00	1,534,310.00	1,534,310.00	1,393,000.00	141,310.00
052110200100	Wara General Hospital	449,940.00	449,940.00	449,940.00	755,620.00	(305,680.00)
052110200100	Kangiwa General Hospital	550,083.31	550,083.00	550,083.00	1,105,121.00	(555,038.00)
052110200100	Bunza General Hospital	987,000.00	987,000.00	987,000.00	646,500.00	340,500.00
052110200100	Augie General Hospital	309,983.41	309,983.00	309,983.00	441,600.00	(131,617.00)
052110200100	Mahuta General Hospital	340,034.00	340,034.00	340,034.00	702,500.00	(362,466.00)
053501600100	KESEPA		500,000.00	400,000.00	255,000.00	145,000.00
055100100100	Ministry of Women Affairs		250,000.00	200,000.00		200,000.00
025200100100	Ministry of Water Resources	1,087,539.83		1,000,000.00	1,374,246.53	(374,246.53)
021600100100	Ministry of Animal Health & Husb.				25,355,328.00	(25,355,328.00)
022200100100	Kebbi Investment Company	7,124.85	2,000,000.00	1,000,000.00	76,455.00	923,545.00
051900100100	Ministry of Higher Education	14,000.00	3,533,200.00	2,533,200.00	472,000.00	2,061,200.00
012300100100	Printing Press		2,000,000.00	2,000,000.00		2,000,000.00
052110200100	General Hospital Senchi	261,000.00	261,000.00	261,000.00	909,000.00	(648,000.00)
052110200100	General Hospital Bagudo	433,050.00	433,050.00	433,050.00	946,420.00	(513,370.00)
052110200100	General Hospital Gwandu	441,800.00	441,800.00	441,800.00	973,850.00	(532,050.00)
052110200100	General Hospital Illo	695,430.00	695,430.00	695,430.00	1,080,000.00	(384,570.00)
052110200100	General Hospital Jega	646,130.00	646,130.00	646,130.00	1,431,031.00	(784,901.00)

052110200100	General Hospital Kaoje	580,500.00	580,500.00	580,500.00	400,000.00	180,500.00
052110200100	General Hospital Maiyama	719,525.00	719,525.00	719,525.00	1,094,000.00	(374,475.00)
052110200100	General Hospital Ribah	320,895.50	320,895.00	320,895.00	548,106.00	(227,211.00)
052110200100	General Hospital Shanga	589,500.00	589,500.00	589,500.00	541,000.00	48,500.00
052110200100	General Hospital Bena	474,070.00	474,070.00	474,070.00	937,000.00	(462,930.00)
052110200100	General Hospital Wasagu	385,685.00	385,685.00	385,685.00	409,000.00	(23,315.00)
052110200100	General Hospital Zauro	555,935.00	555,935.00	555,935.00	752,552.00	(196,617.00)
052110200100	General Hospital Kambaza	715,210.00	715,210.00	715,210.00	921,795.00	(206,585.00)
052110200100	General Hospital Zuru	2,148,360.00	2,148,360.00	2,148,360.00	3,079,148.00	(930,788.00)
052110200100	Hafsat Eye Clinic	1,045,200.00	1,045,200.00	1,045,200.00	730,140.00	315,060.00
052110200100	General Hospital Aliero	645,500.00	645,500.00	645,500.00	1,315,000.00	(669,500.00)
052110200100	General Hospital Dirin Daji	339,720.00	339,720.00	339,720.00	541,100.00	(201,380.00)
052110200100	General Hospital Koko	230,300.00	230,300.00	230,300.00	739,500.00	(509,200.00)
052110200100	General Hospital Dakin Gari	788,790.00	788,790.00	788,790.00	1,042,190.00	(253,400.00)
014800100100	Kebbi State Elec. Comm.		50,413,288.00	60,000,000.00	52,466,000.00	7,534,000.00
	TIN Office				195,100.00	(195,100.00)
	GRAND TOTAL	7,340,334,836.87	16,149,662,001.00	10,493,449,132.00	7,976,260,800.14	2,517,188,331.86

2.1.5 RE-CURRENT REVENUE SHORTFALL

A comparison of estimated revenue and actual performance from the Accountant General reports shows that there was a shortfall of N3,676,825,115.61 (Three Billion, Six Hundred and Seventy Six Million, Eight Hundred and Twenty Five Thousand, One Hundred and Fifteen Naira, Sixty One only). As can be seen below

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

Government is hereby advice to have a critical look at the above stated revenue Codes 12010000 Taxes, 12020700 Earnings, 12020600 Sales, 120208 00 Rent on Gov't Property, 12021200/12021000 Interest Received & Dividends and 12021300 Re-Imbursement with a view to making some improvement in collection the following fiscal year.

2.1.6 POLICY OF SPENDING REVENUE AT SOURCE

This policy still exists especially to institutions of high learning, Boards and Parastatals where they at source spend the revenue collected without any authority from the appropriate quarters. The adverse effect of this system is the failure to properly account for such revenue which constitutes a gross understatement, contrary to the provision of financial regulation No.319, 811 and 817 as well as Edict No.5 Establishing Board of Internal Revenue which does not allow any spending at source from internally generated revenue without covering approval from the appropriate authority. It is hoped that measures will be taken to stop this practice. However, 10% of the locally generated revenue to Local Government Councils has not being release contrary to the provision of the law No.162 (7) and (8)

2.1.7 REVENUE SHORT FALLS.

2.1.8 MINISTRY OF FINANCE

Revenue shortfall amounted to **N13,322,756.69** (Thirteen Million, Three Hundred and Twenty Two Thousand, Seven Hundred and Fifty Six Naira Sixty Nine Kobo, only). This shortfall was observed under Six Economic Codes the amounts involve was equivalent to 85.40% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12021210	Intrest on Deposit	4,000,000.00	0.00	4,000,000.00
12021005	Repayment of Housin Loan	2,000,000.00	1,637,655.31	362,344.69
12021008	Repayment of Overpayment	500,000.00	0	500,000.00
12021009	Repayment of Furniture Loan	1,000,000.00	0	1,000,000.00
12021010	Repayment of Loan and Advances	100,000.00	0	100,000.00
12021004	Repayment of Car Republishing	8,000,000.00	639,588.00	7,360,412.00
TOTAL		15,600,000.00	2,277,243.31	13,322,756.69

2.1.9 BOARD OF INTERNAL REVENUE

Revenue shortfall amounting to **N1,216,910,360.31** (One Billion , Two Hundred and Sixteen Million , Nine Hundred and Ten Thousand, Three Hundred and Sixty Naira Thirty One Kobo) only was observed under Six Economic Codes during the year under review. The amount of the shortfall represents 31.55% of the approved estimated revenue from the affected codes as shown below:

ECONOMIC CODE	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORT FALL
		N	N	N
12010002	Direct Assessment	1,000,000,000.00	648,462,025.70	351,537,974.30
12010119	Entertainment	1,500,000.00	1,091,264.00	408,736.00
12010118	National Plate Number	54,000,000.00	10,000,000.00	44,000,000.00
12021007	Refund of Compensation	441,186.00	165,000.00	276,186.00
12020720	Sales of NDL Forms	200,000.00	153,250.00	46,750.00
12010112	Audit Tax Recovery	2,800,000,000.00	1,979,359,285.99	820,640,714.01
TOTAL		3,856,141,186.00	2,639,230,825.69	1,216,910,360.31

2.2.0 MINISTRY OF JUSTICE

Revenue shortfalls to the tune of **N96,836,136.39** (Ninety Six Million, Eight Hundred and Thirty Six Thousand, One Hundred and Thirty Six Naira Thirty Nine Kobo only) was observed under one Economic Code. The amount involved represents 96.83% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020421	Sales of Contract Agreement	100,000,000.00	3,163,863.61	96,836,136.39
TOTAL		100,000,000.00	3,163,863.61	96,836,136.39

2.2.1 JUDICIARY

Revenue shortfalls to the tune of **N1,092,850.00** (One Million, and Ninety Two Thousand, Eight Hundred and Fifty Naira only) was observed under Four Economic Codes. The amount involved represents 65.05% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020436	Probate Fee	100,000.00	92,500.00	7,500.00
12020401	Appeal Fees Sharia Court	450,000.00	77,000.00	373,000.00
12020641	Issued of Certificate of Divorce Sharia Court	200,000.00	150,000.00	50,000.00
12020418	Issued of Certificate of Divorce Sharia Court	930,000.00	267,650	662,350.00
TOTAL		1,680,000.00	587,150.00	1,092,850.00

2.2.2 MINISTRY OF AGRICULTURE

Revenue shortfalls to the tune of **N1,445,496,474.00** (One Billion, Four Hundred and Forty Five Million, Four Hundred Ninety Six Thousand Four Hundred and Seventy Four Naira only) was observed under Sixteen Economic Codes. The amount involved constitute up to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020722	Tractor Hiring Service	15,000,000.00	0	15,000,000.00
12020450	Inspection and Grading Fees	1,500,000.00	0	1,500,000.00
12020301	Contr. Of cotton market reimbursement	5,000,000.00	0	5,000,000.00
12020652	Irrigation Fees	1,000,000.00	0	1,000,000.00
12020122	produce Buyers License	8,548,286.00	0	8,548,286.00
12020683	Sales of Fertilizer	1,007,000,000.00	0	1,007,000,000.00
12020678	Sales of Tractor to Local Gov't	500,000.00	0	500,000.00
12021010	Farmers Credit Sch.t T/ Loan Recovery	100,000.00	0	100,000.00
12021305	Reimbursement from Sales of Grains	240,000,000.00	0	240,000,000.00
12020809	Land Lease	13,348,188.00	0	13,348,188.00
12020666	Sales of Fruits and Vegetable	200,000.00	0	200,000.00
12020427	Tender Processing Fees	500,000.00	0	500,000.00
12020708	Earning from KASCOM	150,000,000.00	0	150,000,000.00
12020701	Control Pest Stores & Dumps	500,000.00	0	500,000.00
12020447	Land & Clearing Operation	300,000.00	0	300,000.00
12020686	People Empowerment Project	2,000,000.00	0	2,000,000.00
TOTAL		1,445,496,474.00	0	1,445,496,474.00

2.2.3 MINISTRY OF WORKS

Revenue shortfalls to the tune of **N2,020,000.00** (Two Million, Twenty Thousand Naira only) was observed under Sixteen Economic Codes. The amount involved constitute up to 91.81% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020428	Fire Prevention	200,000.00	120,000.00	80,000.00
12020713	Hire Gov't Vehicle	2,000,000.00	60,000.00	1,940,000.00
TOTAL		2,200,000.00	180,000.00	2,020,000.00

2.2.4 SIR AHMADU BELLO INTERNATIONAL AIRPORT

Revenue shortfall to the tune of **N61,420.00** (Sixty One Thousand, Four Hundred and Twenty Naira only) was observed under One Economic Codes. The amount involved represents 3.02% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020716	Landing Fees	2,033,200.00	1,971,780.00	61,420.00
TOTAL		2,033,200.00	1,971,780.00	61,420.00

2.2.5 MINISTRY OF HEALTH

Revenue shortfalls to the tune of **N1,767,999.00** (Five Hundred and Ten Thousand Naira only) were observed under Seven Economic Codes. The amount involved represents 73.05% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020136	Inoculation Fees	500,000.00	0.00	500,000.00
12020472	Health Facilities /Reg. Privates Clinic	500,000.00	20,000.00	480,000.00
12020475	Contract REG.	200,000.00	0.00	200,000.00
12020724	Contract Processing	120,000.00	112,000.00	8,000.00
12020144	Reg. Pharmacist	1,089,999.00	520,000.00	569,999.00
12022044	Laboratory Fee	10,000.00	0.00	10,000.00
12020140	Medical Licenses		0.00	0.00
	TOTAL	2,419,999.00	652,000.00	1,767,999.00

2.2.6 SIR YAHAYA MEMORIAL HOSPITAL

Revenue shortfall to the tune of **N2,886,200.00** (Two Million, Eight Hundred and Eighty Six Thousand, Two Hundred Naira, only) was observed under one Economic Code. The amounts involved represent 57.72% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020707	Hospital Sales	5,000,000.00	2,113,800.00	2,886,200.00
	TOTAL	5,000,000.00	2,113,800.00	2,886,200.00

2.2.7 MINISTRY FOR BASIC AND SECONDARY EDUCATION

Revenue shortfalls to the tune of **N741,300.00** (Seven Hundred and Forty One Thousand, Three Hundred Naira only) was observed under Two Economic Codes. The amount involved represents 74.13% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020475	Reg. and Renewal of Contract	500,000.00	148,500.00	351,500.00
12020475	Primary/Sec.Sch. Reg.Fees	500,000.00	110,200.00	389,800.00
	Total	1,000,000.00	258,700.00	741,300.00

2.2.8 MINISTRY OF HIGHER EDUCATION

Revenue shortfalls to the tune of **N478,000.00** (Four Hundred and Seventy Eight Thousand, Naira only) was observed under One Economic Codes. The amount involved represents 95.60% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020476	Contract Registration & processing	500,000.00	22,000.00	478,000.00
	Total	500,000.00	22,000.00	478,000.00

2.2.9 COLLEGE OF AGRICULTURE ZURU

Revenue shortfalls to the tune of **N3,176,000.00** (Three Million, One Hundred and Seventy Six Thousand, Naira) only was observed under Two Economic code. The amount involved represents 99.25% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
		REVENUE	COLLECTION	
12020630	Student Registration Fees	3,000,000.00	0	3,000,000.00
12020621	Sales of Admission Forms	200,000.00	24,000.00	176,000.00
TOTAL		3,200,000.00	24,000.00	3,176,000.00

2.3.0 SCHOOL OF HEALTH TECHNOLOGY JEGA

Revenue shortfalls to the tune of **N1,450,000.00** (One Million, Four Hundred and Fifty Thousand, Naira only) was observed under One Economic code. The amount involved represents 96.66% of the approved estimated revenue collection as shown below:-

DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
	REVENUE	COLLECTION	
Sales of Admission Forms	1,500,000.00	50,000.00	1,450,000.00
Total	1,500,000.00	50,000.00	1,450,000.00

2.3.1 COLLEGE OF EDUCATION ARGUNGU

Revenue shortfalls to the tune of **N16,077,964** (Sixteen Million, and Seventy Seven Thousand, Nine Hundred Sixty Four Naira only) was observed under One Economic code. The amount involved represents 98.09% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
		REVENUE	COLLECTION	
12020631	Sales of Admission Forms	10,000,000.00	287,100.00	9,712,900.00
	Exam Card COE Arqunqu	6,390,064.00	25,000.00	6,365,064.00
TOTAL		16,390,064.00	312,100.00	16,077,964.00

2.3.2 SCHOOL OF BASIC STUDIES YAURI

Revenue shortfalls to the tune of **N2,128,874** (Two Million, One Hundred and Twenty Eight Thousand, Eight Hundred and Seventy Four Naira only) was observed under One Economic code. The amount involved represents 85.15% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
		REVENUE	COLLECTION	
12020634	Students Reg. Fees	2,500,000.00	371,126.00	2,128,874.00
TOTAL		2,500,000.00	371,126.00	2,128,874.00

2.3.3 POLYTECHNIC DAKINGARI

Revenue shortfall to the tune of **N291,000.00** (Two Hundred and Ninety One Thousand Naira only) was observed under One Economic Codes. The amount involved represents 97.00% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020622	Reg. Fees (Student Reg.)	300,000.00	9,000.00	291,000.00
TOTAL		300,000.00	9,000.00	291,000.00

2.3.4 SCHOOL OF NURSING & MIDWIFERY

Revenue shortfalls to the tune of **N8,809,629.88** (Eight Million, Eight Hundred and Nine Thousand, Six Hundred and Twenty Nine Naira Eighty Eight only) was observed under One Economic code. The amount involved represents 11.90% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020624	Sale of Forms	10,000,000.00	1,190,370.12	8,809,629.88
TOTAL		10,000,000.00	1,190,370.12	8,809,629.88

2.3.5 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of **N14,448,038.40** (Fourteen Million, Four Hundred and Forty Eight Thousand, and Thirty Eight Naira, Forty Kobo only)was observed under Five Economic Codes. The amount involved represents 48.68% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020466	Document Req. Fee	300,000.00	0.00	300,000.00
12020447	Land Application Fees	3,000,000.00	1,539,340.00	1,460,660.00
12020912	Ground Rent	6,000,000.00	2,415,553.11	3,584,446.89
12020681	Sales of Houses (State Wide)	40,000,000.00	30,925,568.49	9,074,431.51
12020647	Consent Fees	100,000.00	71,500.00	28,500.00
TOTAL		49,400,000.00	34,951,961.60	14,448,038.40

2.3.6 HOUSING CORPORATION

Revenue shortfalls to the tune of **N6,410,000.00** (Six Million, Four Hundred, and Ten Thousand Naira only) was observed under Four Economic Codes. The amount involved represents 98.61% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020680	Sales of Houses (GRA)	3,500,000.00	0.00	3,500,000.00
12020471	Rent Office & Govt. Quarters Owner Occp	23,000,000.00	0.00	23,000,000.00
12020801	Rent of Govt Staff Quarters	350,000.00	90,000.00	260,000.00
12020913	Owner occupier (Housing Cooperation)	10,000,000.00	0.00	10,000,000.00
TOTAL		6,500,000.00	90,000.00	6,410,000.00

2.3.7 KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)

Revenue shortfalls amounted to **N6,895,000.00** (Six Million, Eight Hundred and Ninety Five Naira only)and was observed under Four Economic Codes. The amount involved in percentage terms constitute up to 87.27% of the approved estimated revenue collection, this is as detail below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
12020908	Rent on KUDA Shop	1,500,000.00	1,005,000.00	495,000.00
12020911	Ground Rent (KUDA)	100,000.00	0.00	100,000.00
12020661	Sewage Evacuation Service	1,500,000.00	0.00	1,500,000.00
12020423	Sanitation Fees	1,500,000.00	0.00	1,500,000.00
	Penalties	300,000.00	0.00	300,000.00
	MTN Mass	3,000,000.00	0.00	3,000,000.00
TOTAL		7,900,000.00	1,005,000.00	6,895,000.00

2.3.8 BIRNIN KEBBI CENTRAL MARKET

Revenue shortfalls to the tune of **N901,785.00** (Three Million, Nine Hundred and One Thousand, Seven Hundred and Eighty Five Naira only) was observed under Two Economic Codes. The amount involved represent 45.08% of the approved estimated revenue collection as shown below:-

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020655	Gates Fees	2,000,000.00	1,098,215.00	901,785.00
TOTAL		2,000,000.00	1,098,215.00	901,785.00

2.3.9 BOARD OF SURVEY

Revenue shortfalls to the tune of **N40,000.00** (Forty Thousand, Naira only) was observed under One Economic code. The amount involved represents 80% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020638	Auctioneer License	50,000.00	10,000.00	40,000.00
TOTAL		50,000.00	10,000.00	40,000.00

2.4.0 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of **N1,823,890.00** (One Million, Eight Hundred and Twenty Three Thousand, Eight Hundred and Ninety Naira only) was observed under Two Economic Codes. The amounts involved represent 42.41% of the approved estimated revenue collection as shown below:-

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020110	Req. of Business Premises	4,000,000.00	2,223,100.00	1,776,900.00
12020658	Reg. of Cooperative Society	300,000.00	253,010.00	46,990.00
TOTAL		4,300,000.00	2,476,110.00	1,823,890.00

2.4.1 KEBBI HOTEL ABUJA

Revenue shortfall to the tune of **N5,000,000.00** (Five Million, Naira only) was observed under One Economic Codes. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020807	Kebbi Hotel Abuja	5,000,000.00		5,000,000.00
TOTAL		5,000,000.00		5,000,000.00

2.4.2 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of **N53,150,000.00** (Fifty Three Million, One Hundred and Fifty Thousand, Naira only) was observed under Five Economic Codes. The amount involved represents 97.43% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12021012	Compensation on tree & Eco. Tress	50,000,000.00	0.00	50,000,000.00
12020666	Sales of Fruits & Vegetable	2,000,000.00	0.00	2,000,000.00
120220664	Sales of Seed From Nurseries	1,000,000.00	0.00	1,000,000.00
12020689	sales of Forestry Product	50,000.00	0.00	50,000.00
12020673	Tuequva Farmina	1,500,000.00	1,400,000.00	100,000.00
TOTAL		54,550,000.00	1,400,000.00	53,150,000.00

2.4.3 FORESTRY II

Revenue shortfall to the tune of **N2,000,000.00** (Two Million, Naira only) was observed under one Economic Code. The amount involved represent 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020469	Earning /sale from forestry	2,000,000.00		2,000,000.00
TOTAL		2,000,000.00		2,000,000.00

2.4.4 MINISTRY OF WATER RESOURCES

Revenue shortfalls to the tune of **N1,000,000.00** (One Million, Naira, only) was observed under one Economic Code. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020726	EIA/TREE FESS	1,000,000.00	0	1,000,000.00
TOTAL		1,000,000.00	0	1,000,000.00

2.4.5 KEBBI RADIO

Revenue shortfall to the tune of **N2,790,470.75** (Two Million, Seven Hundred and Ninety Thousand, Four Hundred and Seventy Naira, Seventy Five Kobo, only) was observed under one Economic Code. The amount involved represent 46.50% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020628	Radio Advertisement	6,000,000.00	3,209,529.75	2,790,470.25
TOTAL		6,000,000.00	3,209,529.75	2,790,470.75

2.4.6 KEBBITELEVISION

Revenue shortfall to the tune of **N739,000.00** (Seven Hundred and Thirty Nine Thousand F Naira only) was observed under one Economic Code. The amount involved represents 24.38% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
1202629	TV Consultant	30,000.00	5,000.00	25,000.00
1202629	Commercial Advertisement	3,000,000.00	2,286,000.00	714,000.00
TOTAL		3,030,000.00	2,291,000.00	739,000.00

2.4.7 KEBBI RADIO

Revenue shortfall to the tune of **N2,000,000** (Two Million, Naira, only)as observed under one Economic Code. The amount involved represent 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020628	Radio Advertisement	2,000,000.00		2,000,000.00
TOTAL		2,000,000.00		2,000,000.00

2.4.8 MINISTRY OF ANIMAL HEALTH &HUSBANDRY

Revenue shortfall to the tune of **N575,000.00** (Five Hundred and Seventy Five Thousand Naira only) was observed under Two Economic Codes. The amount involved represents 95.04% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020692	Poultry Vacine Fees	30,000.00	20,000.00	10,000.00
12020675	Trade Cattle Fees	25,000.00	10,000.00	15,000.00
12020670	Sale of Livestock from ranches	50,000.00	0.00	50,000.00
12020670	Sale of Supplementary fees	500,000.00	0.00	500,000.00
TOTAL		605,000.00	30,000.00	575,000.00

2.4.9 KEBBI STATE INVESTMENT COMPANY

Revenue shortfall to the tune of **N1,000,000** (One Million, Naira, only)was observed under one Economic Code. The amounts involved represent 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020628	Interest on Investment	1,000,000.00		1,000,000.00
TOTAL		1,000,000.00		1,000,000.00

2.5.0 CAPITAL RECEIPT SHORTFALL

The sum of **N22,364,144,951.00** (Twenty Two Billion, Three Hundred and Sixty Four Million, One Hundred and Forty Four Thousand, Nine Hundred and Fifty One Naira, Only) was observed as total capital receipt shortfall for the period of this report, in view of the government deliberate policy to operate with very low level of borrowing which is highly impressive, the amount represent 91.04% of the approved estimated receipt from the affected sub head shown below

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT FALL
		N	N	N
	Internal Loans	5,000,000,000.00	-	5,000,000,000.00
	External Loans	1,654,681,143.00	-	1,654,681,143.00
	Grants (SFTAS)	15,927,686,432.00	5,802,000,000.00	10,125,686,432.00
	TOTAL	22,582,367,575.00	5,802,000,000.00	16,780,367,575.00

2.5.1 DELAY IN THE RETIREMENT OF IMPREST

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

2.5.2 IMPREST ACCOUNT

Cases of non compliance to procedures laid down by the financial regulations in respect of imprest accounting process are grossly very rampant under various MDAS. This covers both standing and special imprest granted to public officials who decline to retire their amount as at when due and therefore, refused to be accountable. Imprest must not be regarded as pocket monies they must be accounted fully at the end of specific service delivery, official imprest Holders are not relieve of their responsibility until such amounts advanced to them are brought to account as required by Financial Regulation No. 1101 – 1108

2.5.3 IMPREST CASH BOOK

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

It was also observed that, some ministries and organizations were in the habit of committing large sums of money in undertaking construction works, local purchases of stores and other services, over and above the sum of N500,000.00 which must otherwise be obtained through contract award(public tender), this action contravenes the provision of financial regulation No. 3301.

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

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

But to date, only the sum of 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 the Twenty (20) beneficiaries was able to

repay his loan in full on the due date.

2.5.5 SURE TRUST FUND ;

2.5.6 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 effected 21 Local Government Areas, alternatively government should appoint a committee on assets recovery with a specific time frame.

2.5.7 TRICYCLE KEKE- NAPEP

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 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. This will in turn enhance the revenue of the state or alternatively appoint debt recovery committee to recover the outstanding amount.

2.5.8 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 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, Five Years after the expiration of recovery period only the 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.

2.5.9 MOTOR VEHICLE LOAN

2.6.0 TOYOTA HIACE / NISSAN URVAN

Examination of records at Sure Trust Fund revealed that 56 beneficiaries were given are total 38 No's 18 seater Toyota Hiace Buses each at N3,575,000.00 and 18 No's Nissan Urban Buses each at N3,200,000.00 totaling N193,450,000.00 were distributed to 21 Local Governments on loan across the state to be repaid within three years, effective from May, 2015. But as at this date that is, five years after only the 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 desk officer be appointed to recover the balances against the beneficiaries

3.0.0 BOARDS AND PARASTATALS 2020 ACCOUNTS

During the year under review the number of Boards Parastatals was 45. Their position as regards to their statutory audit in compliance with Sec 125(3) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) remained generally impressive. The constitution requires that my office provide all government statutory corporations, authorities, agencies including all persons and bodies established by law, with:

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

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

Delay in settling arrears of audit fees by some of these parastatals, greatly contributed in delaying the release of audited financial statements and report by External Auditors which affect government decision making ability as shown below Viz:-

3.0.1 PARASTATALS AUDIT PROGRESS SUMMARY

YEAR	PARASTATALS	ACCOUNTS AUDITED AND FINALIZED	OUTSTANDING AUDIT AT THE END OF EACH YEAR	%
2016	45	35	10	22%
2017	46	36	10	21%
2018	46	37	9	20%
2019	46	37	9	20%
2020	46	37	9	20%

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

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

1	Kebbi State Primary Health Care Development	AD Zagga& Co. Chartered Accountant.
2	Kebbi State Television Service	E.G & Co. Chartered Accountant
3	Kebbi State Central Market and Motor Park	KL&Co Chartered Accountants
4	Kebbi State Rural Electricity Board	KL&Co Chartered Accountants
5	Kebbi State Water Boards, BirninKebbi, Kebbi State	Mai Alheri& Co. Chartered Accountant
6	Kebbi state Housing Corporation	Yerima& CO Chartered Accountant
7	Kebbi State College of Preliminary Studies YelwaYauri	E.G & Co. Chartered Accountant
8	Kebbi State Social Security Trust Fund	ZainabBinta& Co Chartered Accountants
9	Kebbi state College of Agriculture zuru	ZainabBinta& Co Chartered Accountants
10	Kebbi State Afforestation Programme Forestry II Project,	UmepaAdejo& Co. Certified National Accountants
11	Kebbi State Universal Basic Education, BirninKebbi, Kebbi State.	AD Zagga& Co. Chartered Accountant.
12	Kebbi State Urban Development Authority, BirninKebbi, Kebbi State	El Rajah Salalau& Co. Certified National Accountants
13	Kebbi State Broadcasting Corporation (Kebbi Radio)	AD Zagga& Co Chartered Accountant.
14	Kebbi State University of Science and Technology Aleiro	AbdulraufJimoh&Co. Chartered Accountant
15	Board of Internal Revenue, BirninKebbi, Kebbi State.	MayowaOnanibisi& Co. Chartered Accountants
16	Kebbi State Secondary School Management Board, BirninKebbi,	MayowaOnanibisi& Co. Chartered Accountant
17	Kebbi State Investment Company Limited.	Ahmed Idris&Co Certified National Accountant
18	Community Based Agric and Rural Development Project IFAD	(No- information
19	Kebbi State Fadama II Project	(Not Audited).
20	Kebbi State Community Based Poverty Reduction Project.	(Not Audited).
21	Project Financial Management Unit.	(Not Audited).
22	Kebbi State Rural Access & Mobility Project.	(Not Audited).
23	Kebbi State Home Saving & Loan Scheme.	(No Information).
24	Kebbi State Scholarship Board, BirninKebbi,	(Audited)
25	Kebbi State Sport Council	(Note Audited)
26	State Arabic and Islamic Education Board, BirninKebbi, Kebbi State.	(Audited)
27	Islamic Preaching Board, BirninKebbi, Kebbi State.	(Audited)
28	Kebbi State Environmental Protection & Agency Project.	(Audited).
29	Kebbi State Low Reform Commission.	(Audited)
30	Rural Water Sanitation Project BirninKebbi.	On progress
31	Agency for Adult Non-Formal Education.	(Audited).
32	Kebbi State School of Health Technology, Jega.	(Audited).
33	Sir Yahaya Memorial Hospital, Kebbi State.	(Audited).
34	Kebbi State School of Nursing and Midwifery.	(Audited)
35	Kebbi State Farmers Loan Schemes.	(Audited)

36	Hotel Management and Tourism Board BirninKebbi.	(Audited)
37	History Bureau Kebbi State.	(Not Audited)
38	Kebbi State Agric& Rural Development Authority (KARDA)	(Not Audited)
39	Pilgrim Welfare Agency	(Audited)
40	Directorate for Roads and Rural Infrastructure	(Not Audited)
41	State Health Project (PSGRDP)	(Not Audited)
42	Kebbi State Agriculture supply company (KASCOM)	(Not Audited)
43	Kebbi Polytechnic Dakin Gari	(Audited)
44	Sir Ahmadu Int. Airport	Not Audited
45	Contributory Pension	Not Audited
46	Kebbi State SDG	Muhammed Gabi &Co Chartered Accountants

3.0.2 MINISTRY OF BASIC AND SECONDARY EDUCATION

3.0.3 SAVINGS MADE TO THE GOVERNMENT AS A RESULT OF EXAMINATION OF FEEDING PAYMENT BILLS AMOUNTING TO N311,350,040.00

Audit examination of student feeding payment bills during the period under review revealed that the sum of N311,350,040.00 (Three Hundred and Eleven Million, Three Hundred and Fifty Thousand, and forty Naira only) was so far deducted from the monthly feeding payment bills, this amount stand as a savings to the government, as a result of global Corona Virus/ Covid 19 Pandemic which resulted to untimely closure of all Schools . Below is the analysis of saving made to the government Viz:-

S/N	MONTH	AMOUNT SUBMITTED AS PER MEMO	ACTUAL AMOUNT VERIFIED	DIFFERENCE
1	JANUARY /FEBRUARY	533,298,774.00	467,945,969.00	65,352,805.00
2	MARCH	280,350,032.00	239,998,720.00	40,351,312.00
3	AUGUST	344,903,879.00	240,603,000.00	102,402,000.00
4	OCTOBER /NOVEMBER AND DECEMBER	817,760,756.00	714,516,834.00	103,243,923.00
	TOTAL	1,976,313,441.00	1,663,064,523.00	311,350,040.00

3.0.4 UNPRESENTED AUTHORITY FOR VIREMENT

Examinations of account records, revealed that there was a gross transfer of fund which amounted N81,439,000.00. The accounting officer has since been informed and his response is being awaited.

3.0.5 OVER SPENDING WITH NO PROVISION IN THE ESTIMATE

Examination of account records revealed that an items of expenditure – purchase of furniture which amounted N12,000,000.00 by the Ministry has no provision. The accounting officer has been informed and his response is being awaited.

3.0.6 MINISTRY OF ANIMAL HEALTH HUSBANDRY & FISHERIES

3.0.7 NON RETIREMENT OF SPECIAL IMPREST

Examination of financial records of the Ministry for the period under review , revealed that the sum of N18,200,000.00 being Special imprest granted to ministry has not being retired. The accounting officer has since been informed and his response is being awaited.

3.0.8 MINISTRY OF ENVIRONMENT

3.0.9 OUTSTANDING PAYMENT VOUCHERS

During the Examination of payment vouchers for the period under review, it was revealed that some payment vouchers were not presented for examination which amounted to N21,000,000.00. The accounting officer has since been informed and his response is being awaited.

3.1.0 NONE RETIREMENT SPECIAL IMPREST

During the Examination of financial records of the Ministry for the period under review , it was observed that the sum of N45,000,000.00 being Special imprest granted to Hajiya Fatima Umar has not being retired. The accounting officer has since been informed and his response is being awaited.

3.1.1 MINISTRY OF LAND AND HOUSING

3.1.2 OUTSTANDING PAYMENT VOUCHERS

During the Examination of payment vouchers for the period under review, it was observed that some payment vouchers were not presented for examination which amounted to N965,000.00. The accounting officer has since been informed and his response is being awaited.

4.0.0 GENERAL RECOMMENDATIONS

1. Accounting officers should ensure that audit queries are answered timely to promote accountability which is the hallmark of good governance.
2. Ministries, Departments and Agencies should ensure that monthly reconciliation of their overhead and capital expenditures with the Accountant General office is carried out to eliminate the gap between the appropriated figure and treasury.
3. All Ministries, Departments and Agencies should ensure that bank reconciliation statement is done on monthly basis in respect of their accounts and copy sent to office of the Auditor General.
4. All ministries, departments and agencies should close their account at the end of the financial year and transfer all un-spent balances to the treasury.
5. All ministries, department and agencies should ensure the maintenance of all necessary books of accounts and the vote book (DVE) should be regularly updated.
6. Monthly bank reconciliation statement should be carried out and errors notice during such exercise should be thoroughly investigated.
7. Proper attention should be intensified to ensure preparation of document, payment vouchers raised according to their respective accounting economic codes.
8. All M.D.A.'S should maintain a contract register and keep records of tender processes for examination and inspection.
9. Certified true copies of Contract Agreement must be forwarded to the office of the Auditor General by all Ministries, Departments and Agencies.
10. Ministry of Finance should always appoint Board of Survey on time to carry out survey of cash and bank balances of various treasury cash offices, the exercise should be carried out in line with the existing financial Rules Regulations.
11. All imprest holders are to retire their imprest on or before 31st December of each accounting year, special imprest must be retired within the period allowed, or immediately the reasons for which they were granted ceased to exist whichever is the earlier.

4.0.1 OTHER MATTERS

4.0.2 STAFF STRENGTH

The staff strength of this office still remained grossly inadequate as mentioned in my previous years report. It will therefore, be appreciated if vacancy positions are improved by recruitment of new staff. This will in turn enhance efficiency and effectiveness in the discharge of our duties and responsibilities, thereby achieving value for money audit.

4.0.3 TRAINING.

This office would very much appreciate programs put in place to meet with the current global challenges posed in the auditing profession. While the level of support generally received from the state government is highly appreciated, the level expected in line with current best practices in audit trends and practices is grossly inadequate. However, regular training and retraining of staff both within and outside the country especially in the field of computer base audit, risk assessment and E-learning solutions would be of immense advantage in improving the capacity of staff and overall service delivery.

4.0.4 LOGISTIC

Following the increase demand and spread of government activities especially in the current political dispensation, it is the desire of this office to have a minimum of 4 Utility Vehicles for effective conduct of verification of projects, student head count and general reportage of government activities in all part of the state to allow for proper and timely reporting on all Financial government activities embarked upon, as huge sums of money are usually being expended. These will help in reducing the cost and hardships been experienced by the office and its staff especially, when compared with what is obtainable in our neighboring state.

4.0.5 CONCLUSION

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

For increased efficiency and effectiveness, there is need for the Government to look in to the possibility of motivating the staff of the offices of Auditor General of both state and local Government by way of granting approval and implementation audit salary package, as is done in our neighboring State. Renovation of the dilapidated office complex and provision of basic infrastructure and communication Technology (ICT) which will in turn boost morale of the staff, improve capacity and hasten our ability in service delivery.

AUDIT CERTIFICATE

The Financial statements of Government of Kebbi state of Nigeria for the year ended 31st December 2020, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended).

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standard (IPSAS) as described in Notes 1 to 37. 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, 2020 and the transactions or the fiscal year ended on that date.

Special Opinion.

The state is eligible to receive performance-based grant financing from Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for results (SFTS P for R). The expenditure frameworks (and receipts) are detailed in Notes 1-37 in the attached General Purpose Financial Statement of Kebbi State Government.

In my opinion, Notes 1-37 presents fairly, in all material respects, the expenditures incurred (and Funds received) against the SFTAS program by the state for the year ended December 31, 2019 (2020, 2021 and 2022, as required) in accordance with IPSAS as described in Notes 1-36



FARUK BRUFA'I (CNA, CFA)

Ag. Auditor General,

Kebbi State

Part TWO

Part II

1. RESPONSIBILITY FOR FINANCIAL STATEMENT.

2. NOTE'S TO THE ACCOUNTS:

Note's 1 –to- 33

- ? Note: 1 - Gross Statutory Allocation For The Year Ended 31/12/2020
- ? Note: 2 – Value Added Tax Receipts 2020
- ? Note: 3–Internally Generated Revenue For The Year 2020
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- ? Note: 6– 25% Local Government Contribution2020
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RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

3. To fulfil accounting and operating responsibilities,

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

4. Responsibility for integrity and objectivity of Financial Statements, Rest entirely with the government, efforts have been made to ensure that the Financial Statements together with the notes thereon reflect the financial position of Government as at 31st December 2020 and its operation for the year ended.



Ibrahim Umar (FCNA, CFA)

*Accountant General,
Kebbi State.*

5.0.0

NOTE 1: Summary of Gross Statutory Allocation for the year 2020

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE
		N	N	N	N	N	N
1	JANUARY	4,136,544,935.91	2,510,427,126.58	3,832,619,372.60	494,661,881.01	3,337,957,491.59	1,322,192,246.02
2	FEBRUARY	4,136,544,935.91	2,510,427,126.58	3,437,101,810.80	494,661,881.01	2,942,439,929.79	926,674,684.22
3	MARCH	4,136,544,935.95	2,510,427,126.58	3,035,386,064.58	487,130,275.81	2,548,255,788.77	524,958,938.00
4	APRIL	4,136,544,935.91	2,510,427,126.58	3,075,749,877.30	487,130,275.81	2,588,619,601.49	565,322,750.72
5	MAY	4,136,544,935.91	2,510,427,126.60	2,398,636,298.78	487,130,275.81	1,911,506,022.97	(111,790,827.82)
6	JUNE	4,136,544,935.91	2,510,427,126.58	2,705,817,995.21	180,885,764.40	2,524,932,230.81	195,390,868.63
7	JULY	4,136,544,935.95	2,510,427,126.58	2,842,314,195.80	180,885,764.40	2,661,428,431.40	331,887,069.22
8	AUGUST	4,136,544,935.91	2,510,427,126.60	3,597,143,361.65	180,885,764.40	3,416,257,597.25	1,086,716,235.05
9	SEPTEMBER	4,136,544,935.91	2,510,427,126.58	3,558,433,530.27	118,069,952.32	3,440,363,577.95	1,048,006,403.69
10	OCTOBER	4,136,544,935.91	2,510,427,126.58	2,275,756,293.55	118,069,952.32	2,157,686,341.23	(234,670,833.03)
11	NOVEMBER	4,136,544,935.91	2,510,427,126.58	2,347,290,311.78	118,069,952.32	2,229,220,359.46	(163,136,814.80)
12	DECEMBER	4,136,544,935.91	2,510,427,126.58	2,685,228,766.44	118,069,952.32	2,567,158,814.12	174,801,639.86
	TOTAL	49,638,539,231.00	30,125,125,519.00	35,791,477,878.76	3,465,651,691.93	32,325,826,186.83	5,666,352,359.76

NOTE: 2 KEBBI STATE VALUE ADDED TAX RECEIPT FOR THE YEAR 2020

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
1	JANUARY	1,510,959,696.00	1,006,008,141.16	1,126,216,860.45	120,208,719.29
2	FEBRUARY	1,510,959,696.00	1,006,008,141.16	1,040,861,070.26	34,852,929.10
3	MARCH	1,510,959,696.00	1,006,008,141.18	982,366,584.03	(23,641,557.15)
4	APRIL	1,510,959,696.00	1,006,008,141.18	1,186,963,215.16	180,955,073.98
5	MAY	1,510,959,696.00	1,006,008,141.18	931,293,617.70	(74,714,523.48)
6	JUNE	1,510,959,696.05	1,006,008,141.16	1,016,175,863.10	10,167,721.94
7	JULY	1,510,959,696.15	1,006,008,141.18	1,256,661,489.92	250,653,348.74
8	AUGUST	1,510,959,696.16	1,006,008,141.16	1,308,695,632.30	302,687,491.14
9	SEPTEMBER	1,510,959,696.16	1,006,008,141.16	1,503,082,632.32	497,074,491.16
10	OCTOBER	1,510,959,697.16	1,006,008,141.16	1,395,815,079.42	389,806,938.26
11	NOVEMBER	1,510,959,696.16	1,006,008,141.16	1,248,726,245.75	242,718,104.59
12	DECEMBER	1,510,959,696.16	1,006,008,141.16	1,526,072,949.70	520,064,808.54
	TOTAL	18,131,516,354.00	12,072,097,694.00	14,522,931,240.11	2,450,833,546.11.

NOTE: 3**INTERNALLY GENERATED REVENUE FOR THE YEAR 2020**

MONTHS	TOTAL
JANUARY	444,303,339.28
FEBRUARY	410,564,501.09
MARCH	1,385,409,214.56
APRIL	496,361,186.14
MAY	370,988,210.00
JUNE	410,300,877.56
JULY	469,164,757.19
AUGUST	1,388,506,180.76
SEPTEMBER	498,033,157.70
OCTOBER	447,590,290.56
NOVEMBER	457,484,453.63
DECEMBER	1,197,554,631.67
TOTAL	7,976,260,800.14

NOTE: 4 DETAILS OF EXCHANGE DIFFERENCE/ GAIN

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY	108,333,333.33	108,333,333.33	7,812,752.15	(100,520,581.18)
2	FEBRUARY	108,333,333.33	108,333,333.33	6,860,772.61	(101,472,560.72)
3	MARCH	108,333,333.33	108,333,333.33	4,950,741.93	(103,382,591.40)
4	APRIL	108,333,333.37	108,333,333.37	420,613,043.70	312,279,710.33
5	MAY	108,333,333.33	108,333,333.33	178,354,451.00	70,021,117.67
6	JUNE	108,333,333.33	108,333,333.33	186,359,750.78	78,026,417.45
7	JULY	108,333,333.33	108,333,333.33	290,609,760.08	182,276,426.75
8	AUGUST	108,333,333.33	108,333,333.33		
9	SEPTEMBER	108,333,333.33	108,333,333.33		
10	OCTOBER	108,333,333.33	108,333,333.33		
11	NOVEMBER	108,333,333.33	108,333,333.33		
12	DECEMBER	108,333,333.33	108,333,333.33		
	TOTAL	1,300,000,000.00	1,300,000,000.00	1,095,561,272.25	(204,438,727.75);

NOTE: 5 Miscellaneous (Other FAAC Transfers)

S/NO	MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL
		N			N
1	MARCH	FOREIGN EXCHANGE	-	-	98,383,572.97
2	OCTOBER	NON OIL REVENUE	-	-	334,816,667.29
3	OCTOBER	INTERVENTION FUND	-	-	932,129,601.72
	TOTAL	-	-	-	1,365,329,841.98

NOTE:
625% LOCAL GOVERNMENT CONTRIBUTION

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY	484,387,492.83	484,387,492.83	618,064,473.01	133,676,980.18
2	FEBRUARY	484,387,492.83	484,387,492.83	728,440,641.01	244,053,148.18
3	MARCH	484,387,492.84	484,387,492.84	653,267,231.33	168,879,738.49
4	APRIL	484,387,492.83	484,387,492.83	576,915,773.68	92,528,280.85
5	MAY	484,387,492.83	484,387,492.83	584,586,506.59	100,199,013.76
6	JUNE	484,387,492.84	484,387,492.84	455,892,952.89	(28,494,539.95)
7	JULY	484,387,492.83	484,387,492.83	514,276,948.29	29,889,455.46
8	AUGUST	484,387,492.84	484,387,492.84	540,219,879.28	55,832,386.44
9	SEPTEMBER	484,387,492.83	484,387,492.83	683,685,271.46	199,297,778.63
10	OCTOBER	484,387,492.83	484,387,492.83	641,535,761.66	157,148,268.83
11	NOVEMBER	484,387,492.84	484,387,492.84	397,745,774.30	(86,641,718.54)
12	DECEMBER	484,387,492.83	484,387,492.83	411,341,772.48	(73,045,720.35)
	TOTAL	5,812,649,914.00	5,812,649,914.00	6,805,972,985.98	993,323,071.98

NOTE: 7 Excess Crude Oil

MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	N	N	N	N
JANUARY	9.604.091.67			-
FEBRUARY	9.604.091.67			-
MARCH	9.604.091.67			-
APRIL	9.604.091.67			-
MAY	9.604.091.61		773.538.106.99	763.934.015.38
JUNE	9.604.091.67			-
JULY	9.604.091.67			-
AUGUST	9.604.091.69			-
SEPTEMBER	9.604.091.67			-
OCTOBER	9.604.091.67			-
NOVEMBER	9.604.091.67			-
DECEMBER	9.604.091.67			-
TOTAL	115.249.100.00	-	773.538.106.99	658.289.006.99

**NOTE 8
CASH AND BANK BALANCE**

S/NO.	NAME OF BANKS	TOTAL AMOUNT
		N
1	G T B Main Account	49,140,694.49
2	G T B Main Account Fertilizer	13,389,691.64
3	G T B Main Account Emirate Council	3,628,803.37
4	Eco Bank (1) VAT Account	1,834,825,369.05
5	Heritage Bank Main	363,553.31
6	Heritage Bank Feeding	118,484.35
7	Zenith Bank Covid - 19 Committee Account	289,433.36
8	Zenith Bank Salary	140,094,564.82
9	Zenith Bank Civilian Pension	6,314,479.10
10	Zenith Bank Civilian Pension	4,284,507.16
11	Zenith Bank Salary	78,179,117.12
12	Zenith Bank Salary Bail Out	127,649,657.53
13	Zenith Bank Out Standing Pension and Gratuity	2,160,438.61
14	Zenith Bank Local Govt Infrastructure	5,958,608,264.49
15	Jaiz Bank A.Gs Main	10,015,814.19
16	Jaiz Bank A.Gs Main II	695,611,686.19
17	KBHS A. Gs Sales of Govt Quarters	354,378,437.14
18	KBHS A. Gs Housing Loan Acct	23,295,683.88
19	KBHS A. Gs Car Loan Account	136,761,405.08
20	KBHS A. Gs Main Account	2,857,880.80
21	Access Bank (ECA Backed Loan Dedicated Account)	29,697,950.98
22	Access Bank A. Gs Main Account	21,042.29
23	FBN A Gs Main Account	899,955.00
24	U.B.A. Main Account	975,469,242.92
25	U. B. A. Paris Club Refund	301,189,740.01
26	U.B.A. Treasury Single Account (TSA)	3,461,265,846.67
27	Union Bank Plc	2,410,090,368.37
28	Jaiz Bank Rural Infrastructure	5,836,429,224.41
29	Jaiz Bank Rural Infrastructure	2,404,000,000.00
30	Zenith Bank Covid 19	723,775,000.00
31	UBA World Bank Support for Covid 19	30,128,060.23
	TOTAL	25,614,934,396.56

NOTE: 9
UN- EARNED SALARY AND ALLOWANCES 2020

SN	NAME	MIN./ DEPT	TYPES OF REPAYMENT	AMOUNT
1	IBARHIM NAMATA	C.O.E ARGUNGU	OPS	183,347.83
2	MUHAMMED A YAHAYA	KARDA	OPS	147,233.96
3	ADAMU ABUBAKAR	KARDA	OPS	111,731.72
4	HANNATU NASAMU	HEALTH	OPS	42,314.26
5	ABDULMUMINI ABDU A	SSMB	OPS	64,208.14
6	BALA MUH'D BANDE	SHARIAH COURT	OPS	716,285.10
7	SANI JIKA	SHARIAH COURT	OPS	88,415.64
8	LATE DANJUMMA BA'ATU	HIGH COURT	OPS	76,377.72
9	MUHAMMED MAIFULANI KOKO	SHARIAH COURT	OPS	1,019,359.77
10	MUHAMMED DANTANI ILLO	KARDA	OPS	64,328.65
11	ABDULLAHI SULIEMAN	KARDA	OPS	120,467.40
12	ABUBAKAR MUH'D BANKA	KARDA	OPS	156,091.50
13	SHEHU ALIYU TILLI	FINANCE	H/A	345,708.00
14	MUH'D RABI'U KOKO	SSMB	OPS	135,715.09
15	GARBA MUH'D ARGUNGU	KARDA	OPS	126,889.18
16	MOH'D BABA	ANIMAL HEALTH	OPS	207,700.00
17	BANDE GAYYA ZAURO	ESTABLISHMENT	C/L	172,232.30
18	LATE FARUK UMAR	KARDA	OPS	63,679.47
19	LATE KABIRU MAI KANTI	MIN OF JUSTICE	OPS	113,487.42
20	LATE FARUKU SANI	WATER RESOURCES	OPS	57,233.48
21	MUSA ISIYAKU KOKO	ENVIROMENT	OPS	489,771.36
22	MUSA ISIYAKU KOKO	ENVIROMENT	A/H	2,895,500.00
23	MUSA GARBA	AGRIC	OPS	688,584.68
24	AISHATU YAHAYA KALGO	FINANCE	OPS	128,311.93
25	AHMED IDRIS RUWAN FILI	FINANCE	OPS	85,734.94
26	MUH'D SANI GWANDU	A.I.E.B	OPS	48,800.99
27	LARABA ANGO	HEALTH	OPS	322,598.16
28	MUSA ISA ALELU	KARDA	OPS	114,603.47
29	MAHMUD UMAR KALGO	GENERAL ADMIN	OPS	348,369.58
30	YAKUBU ABUBAKAR	WATER BOARD	OPS	477,340.22
31	RUTH KWARI	SSMB	OPS	175,107.18
32	BAWA ALAM	KARDA	OPS	177,698.88
33	GARBA BAYAWA	KARDA	OPS	404,250.50
34	LATE ABUBAKAR ZAKI GWANDU	AGRIC	OPS	153,062.96
35	KABI ZURU	HIGH COURT	OPS	55,266.24
36	UMAR LABBO ZAGGA	SSMB	OPS	78,555.02
37	BADIYA SA'ADU	SUBEB /MSTE	OPS	550,034.40
38	MUH'D USMAN BUI	LOCAL Govt AUDIT	OPS	453,386.85
39	ABUBAKAR B MAGAJI	HOUSE OF ASSEMBLY	OPS	229,275.12

40	UMAR USMAN KALGO	CABINET OFFICE	OPS	262,930.00
41	DAUDA MUH'D L	C.O.E ARGUNGU	OPS	9,379,286.54
42	SAIDU DAN YALEMA ALLUGU	HIGH COURT	OPS	28,195.68
43	LAWALI ALLUGU	HIGH COURT	OPS	22,601.83
44	LATE ABDULLAHI GERO ALIYU	SSMB	OPS	502,720.05
45	ISAH BARA'U BESSE	BUDGET	OPS	77,362.14
46	MOH'D B TILLI	SSMB	OPS	56,682.70
47	BALA UNGUWAR NOMA	HIGH COURT	OPS	27,975.16
48	LATE ADUBA TOMO	HIGH COURT	OPS	56,176.50
49	TIMMOTHY MAKANA SENCHI	WORK	OPS	86,131.50
50	LATE IBRAHIM MUH'D BAGAYE	SSMB	OPS	389,634.28
51	USMAN YAHAYA HASSAN	WORK	H/A	207,600.00
52	USMAN YAHAYA HASSAN	WORK	OPS	318,036.36
53	ABDULLAHI UMAR KELE	KARDA	OPS	132,392.50
54	ABDULLAHI IBRAHIM MAKAMA	WORK	A/Q	50,000.00
55	IBARHIM M A ARGUNGU	HIGH COURT	OPS	565,804.05
56	LATE MOH'D SAIDU	EDUCATION	OPS	267,588.36
57	LATE YAHAYA SAIDU	SSMB	OPS	53,949.74
58	SALE ABDULLAHI (BABA)	HIGH COURT	OPS	40,476.10
59	GARBA DAN FULANI	WORK	A/H	298,715.00
60	YAHAYA HARUNA JEGA	KARDA	A/H	2,876,000.00
61	YAHAYA HARUNA JEGA	KARDA	A/H	420,000.00
62	YAHAYA HARUNA JEGA	KARDA	OPS	485,905.48
63	IDRIS HAMZA MAIGWAZA	SSMB	OPS	57,860.45
64	ABUBAKAR SADIQ ALIYU	SSMB	OPS	71,680.16
65	ISAH BALA NGASKI	WORKS	A/H	2,295,500.00
66	YAHAYA MUH'D ARGUNGU	EDUCATION	OPS	115,296.40
67	BALA MUH'D	SSMB	OPS	59,959.10
68	MUHAMMAD DANTAKALAFIYA	KARDA	OPS	226,421.01
69	LATE MUH'D MUSA AUGIE	HEALTH	OPS	325,514.80
70	LATE IBRAHIM A.D TSOHO	SHARIAH COURT	OPS	284,603.00
71	ALIYU WANZAM	SCHOOL OF NURSING B/K	OPS	56,324.00
72	ABDULLAHI MUH'D GADO	SCHOOL OF NURSING B/K	OPS	59,922.00
73	NOMAU MUHAMMAD	C.O.E ARGUNGU	OPS	27,980.00
74	LATE AISHATU BELLO	SSMB	OPS	73,810.53
75	SHEHU G. ZOGIRMA	KARDA	OPS	80,277.20
76	SAMUEL NA ZURU DABAI	SSMB	OPS	60,575.31
77	AMADU ALIYU	AGRIC	OPS	544,970.63
78	TACINA YARO	HEALTH	OPS	38,739.44
79	ABDULLAHI A. MUHAMMAD	SSMB	OPS	161,435.66
80	ABUBAKAR SHUAIBU TUGA	SHARIAH COURT	OPS	55,592.48
81	SULAIMAN ALIYU UTONO	AGRIC	OPS	756,987.56
82	LATE AMADU AMAYE	HEALTH	OPS	29,128.70
83	ABUBAKAR A KANGI	SSMB	OPS	32,987.99
84	LATE UMARU SINGLE	SSMB	OPS	446,180.54
85	RAHAMU ADAMU JEGA	WOMEN AFFAIRS	OPS	123,117.80
86	LATE MUSA IDRIS	SSMB	OPS	58,626.72

87	ABDULLAHI ALIYU BUNZA	SSMB	OPS	269,260.90
88	KABIRU A UMAR	AGRIC	OPS	66,675.41
89	HASSAN ADAMU MAKUKU	COBAS YAURI	OPS	367,654.65
90	SABASTINE G. RIBAH	SSMB	OPS	169,003.44
91	MOH'D MANU DIGGI	KARDA	OPS	131,304.34
92	SAMUEL SUNDAY DAZI	ENVIROMENT	OPS	793,303.72
93	ALTINE MUH'D B/K	AGRIC	OPS	240,923.83
94	ISMA'ILA ALIYU K/ZAMA	SUBEB	OPS	819,908.12
95	TUKUR A SANI	FINANCE	OPS	132,364.34
96	TUKUR A SANI	FINANCE	C/L	79,166.80
97	ZAKI MAIKOROWA	SIR YAHAYA	OPS	328,081.48
98	MA'INNA BAWA	SUBEB	OPS	554,087.29
99	AISHATU ABUBAKAR AMBURSA	A.I.E.B	OPS	58,743.14
100	ALIYU ABBA ZAGGA	HIGH COURT	OPS	88,222.74
101	FATIMA MUH'D DANMAIGORO	JUSTICE	OPS	763,212.22
102	SULAIMAN BAWA ARGUNGU	ENVIROMENT	OPS	628,305.30
103	SULAIMAN BAWA ARGUNGU	ENVIROMENT	H/L	7,826.00
104	LATE GARBA M. GABI	SSMB	OPS	909,198.92
105	UMAR SANI	SSMB	OPS	29,673.03
106	ISLAMIYATU FUNMILOLA OKAZI	SUBEB	OPS	165,941.23
107	ALIYU M. KADIRI	HEALTH	OPS	671,542.48
108	MEDU AMADU	YOUTH AND SPORT	OPS	100,179.05
109	NASIRU UMARU ALIYU	LAW REFORM COMMUSSION	A/H	1,991,000.00
110	LATE ISAH ABUBAKAR ISAH	HIGH COURT	OPS	671,922.75
111	LATE YAHAYA MUHAMMED	KUDA	OPS	159,087.88
112	AYUBA B. TONDI	KARDA	OPS	57,970.43
113	ADAMU ARGUNGU	KARDA	OPS	323,108.80
114	ZUBAIRU ARGUNGU	KARDA	OPS	195,408.70
115	LAWALI ADAMU SAUWA	KARDA	OPS	219,564.08
116	IDRIS ABDULLAHI SAUWA	ESTABLISHMENT	OPS	2,650,177.28
117	BAKO MUSA KOKO	FINANCE	OPS	80,469.00
118	LATE ABUBAKAR MOH'D B/K	SSMB	OPS	776,840.31
119	ATIKU HARUNA SAUWA	KARDA	OPS	78,163.48
120	HUSSAINI WALI	FINANCE	C/L	300,000.00
121	MUSTAPHA DANDARE	A.I.E.B	OPS	205,682.70
122	HARUNA ALIYU ARGUNGU	KARDA	OPS	242,507.88
123	LADI YUSUF	HEALTH	OPS	135,792.00
124	BALA BAGAMBA WARAA	SSMB	OPS	250,505.16
125	KULU MUHAMMED	SSMB	OPS	33,213.11
126	MUH'D DAN ANGO	WATER RESOURCES	OPS	93,387.81
127	MUH'D DAN ANGO	WATER RESOURCES	C/L	152,777.91
128	MUH'D DAN ANGO	WATER RESOURCES	A/H	322,708.00
129	ABDU HANKALI	WATER BOARD	OPS	57,721.28
130	ATIKU USMAN TSOHO	HEALTH	A/Q	21,886.86
131	ABUBAKAR JIBRIN GERO	SUBEB	OPS	258,946.77
132	LAMI AYUBA ZALO	TOURIZM BOARD	OPS	172,639.20
133	RABI'U MAINASARA ABUBAKAR	A.I.E.B	OPS	154,858.55

134	BUHARI ZAMA	SSMB	OPS	119,253.08
135	ABDULLAHI HALIRU YELWA	KARDA	OPS	202,672.55
136	ABDULLAHI LABARAN	KARDA	OPS	80,469.02
137	ALIYU SULAIMAN YAURI	KARDA	OPS	73,195.24
138	IBRAHIM ADAMU Z.K.K	KARDA	OPS	412,142.81
139	HURAIRATU MUH'D B	KARDA	OPS	70,224.60
140	MUH'D ANGO KARDI	KARDA	OPS	103,540.86
141	UMARU YARI	SSMB	OPS	29,842.66
142	ABDULMALIK HARUNA JEGA	L G S C	OPS	544,980.84
143	AMINU MUH'D B/K	WORKS	OPS	246,942.85
144	ABUBAKAR YAHAYA BAWA	STATE AUDIT	C/L	75,000.00
145	USMAN UMAR ARGUNGU	KARDA	OPS	288,824.76
146	LATE ABUBAKAR SAYO TILLI	SSMB	OPS	59,707.29
147	DENIS YAKUBU	SSMB	OPS	227,773.84
148	HASSAN M.GARBA	SUBEB	OPS	162,137.24
149	LATE BELLO IBRAHIM YAURI	SSMB	OPS	162,224.22
150	MUH'D TUKUR S/ASKI	KARDA	OPS	91,052.55
151	MUH'D DANMOYIJO	SHARIAH COURT	OPS	137,756.55
152	LATE MAMUDA MADAFU GULMA	EDUCATION	OPS	158,171.28
153	LATE UMAR SHEHU	SSMB	OPS	154,891.20
154	LATE SABESTINE AUDU	SUBEB	OPS	334,178.79
155	LATE ATTAHIRU ADAMU	CABINET OFFICE	OPS	104,611.53
156	YAKUBU ANGO YAURI	KARDA	OPS	170,439.86
157	LATE BELLO SURMUKU HARASAWA	HIGH COURT	OPS	90,443.15
158	LATE HAJARA MAMUDA	SSMB	OPS	88,470.09
159	LATE ABU ABUBAKAR	SSMB	OPS	90,131.94
160	MUH'D TUKUR SAUWA	KARDA	OPS	578,423.23
161	MAIRO MUH'D BELLO	FINANCE	A/H	304,415.00
162	MARY AUDU RIKOTO	SSMB	OPS	271,430.18
163	LATE ADAMU LADAN	SHARIAH COURT	OPS	89,396.97
164	MUH'D SANI ADAMU ARGUNGU	HIGH COURT	OPS	55,930.71
165	LATE BALA AUDU	SSMB	OPS	53,860.38
166	LATE ABDULLAHI GADO II	FINANCE	OPS	423,303.10
167	MAIDAMMA MUH'D MAJEMA	KARDA	OPS	148,111.28
168	LATE YAHAYA ISAH	YOUTH AND SPORT	OPS	60,541.14
169	LATE JUMMAI GARBA RIBAH	HIGH COURT	A/H	155,555.68
170	SALAMATU MUSA	SSMB	OPS	149,213.30
171	ABDULLAHI HAMZA YELDU	SSMB	OPS	91,080.75
172	MUSA A ILLO	SSMB	OPS	149,897.75
173	ADAMU HALIMA ALIERO	SSMB	OPS	124,056.90
174	KAKALE GADA MASAMA, N	SSMB	OPS	30,043.98
175	ABDULRAHAMAN AHMED WASAGU	SHARIAH COURT	OPS	82,398.36
176	NURADEEN ABDULAZIZ	WORKS	OPS	138,408.35
177	LATE MUH'D AUWAL ISAH	SSMB	OPS	36,367.20

178	YANUSA SANI	SSMB	OPS	88,899.45
179	MOH'D RIGA	SSMB	OPS	88,747.50
180	DANLADI DAUDA	HEALTH	OPS	1,060,759.68
181	LATE ALASAN ABBA	SHARIAH COURT	OPS	57,937.50
182	ISAH ALIYU KANYA	FINANCE	OPS	263,082.40
183	GEDA MUSA ILLO	SSMB	OPS	148,790.05
184	HADIZA L MOH'D AMINU	SSMB	AA	2,063,500.00
185	GARBA GYALO BUI	SSMB	OPS	29,704.21
186	LATE ZARAU HALIRU SARKI	SUBEB	OPS	257,286.16
187	MUSA MAITURMI MOH'D	SSMB	OPS	29,626.52
188	UMARU ABUBAKAR	KARDA	OPS	202,927.50
189	ABUBAKAR I R GOMO	KARDA	OPS	369,569.55
190	BALA KAKALE KALGO	KARDA	OPS	324,684.00
191	MUSA A SANI	KARDA	OPS	97,086.24
192	UMAR AFANDA MOH'D	KB RADIO	OPS	954,867.00
193	HARUNA A ATIKU	KARDA	A/H	293,039.28
194	FATIMA SANI UDU	GENERAL ADMIN	OPS	2,433,000.00
195	UMMA GWANDU Z	KARDA	A/H	199,373.30
196	SUNDAY ERY DABAI	SSMB	OPS	7,205,173.00
197	MUH'D ALIYU SHANGA	ANIMAL HEALTH	OPS	122,061.88
198	LATE GARBA HAMZA KARAYE	KARDA	OPS	168,370.10
199	LATE ZUBAIRU MUDI	SSMB	OPS	30,388.75
200	LAWAL AHMED	WOMEN AFFAIRS	OPS	164,454.00
201	LATE SHEHU HASSAN	GOVT HOUSE	OPS	141,380.40
202	TUKUR UMAR B/K	AGRIC	OPS	534,344.00
203	LATE ALTINE YARO G/GAJI	AGRIC	OPS	154,077.35
204	MARY GOSA	KARDA	OPS	215,072.28
205	DAN ASHIBI BAWALE	WATER RESOURCES	OPS	438,299.73
206	IMA BAGUDU	WORKS	OPS	188,474.37
207	MAMMAN H DANKO	KARDA	OPS	300,159.05
208	HOPRO BANGI DABAI	SSMB	OPS	169,501.72
209	IBRAHIM ISAH ZURU	YOUTH AND SPORT	OPS	260,886.41
210	IBRAHIM ISAH ZURU	YOUTH AND SPORT	H/A	2,739,500.00
211	AHMED GARBA JEGA	ESTABLISHMENT	C/L	73,611.12
212	LATE SARATU MUH'D	SSMB	OPS	30,191.23
213	LATE AUWAL MUSA KWAIFA	HOTEL & TOURISM BOARD	OPS	102,964.74
214	DOMBA AHMED DANJUMMA	SSMB	H/A	515,215.00
215	USMAN YUGUDA	SSMB	OPS	52,492.76
216	MOH'D SANI DAN ALIYU	EDUCATION	OPS	297,038.48
217	ISAH BALA NAYAYE	SCHOOL OF NURSING B/K	OPS	27,535.94
218	HASSAN SAHABI	SCHOOL OF NURSING B/K	OPS	27,535.94
219	KULU ABUBAKAR	SCHOOL OF NURSING B/K	OPS	55,071.88
220	LATE ALH. ABDULLAHI M UTONO	HEALTH	OPS	215,002.14
221	MAMUDA ALASSAN BA'ARE	KUDA	OPS	55,796.36
222	YALLI BAFASHI	SUBEB	OPS	135,980.14

223	MOH'D SANI USMAN	ENVIROMENT	C/L	73,611.28
224	ABUBAKAR FADI ISGOGO	KARDA	OPS	153,810.16
225	BALA USMAN DABAI	KARDA	OPS	856,209.48
226	ALIYU UMAR	FINANCE	OPS	1,460,251.54
227	ABDULLAHI ABUBAKAR KANGIWA	LANDS	OPS	961,190.04
228	FATIMA LAWAL GULMA	C.O.E ARGUNGU	H/A	255,515.00
229	GARBA ADAMU DANLAMI	SSMB	OPS	94,171.90
230	FATIMA SALIHU YELWA	SSMB	OPS	130,800.52
231	GARBA USMAN KIMBA	KARDA	OPS	89,359.21
232	MUSA YAHAYA	EDUCATION	OPS	81,746.19
233	UMAR JODIGA ZOGIRMA	SSMB	C/L	122,222.44
234	HALIMA MUSA	SIR YAHAYA	OPS	37,930.00
235	LATE ABUBAKAR ATIIKU M	WATER BAORD	OPS	146,649.42
236	LATE ABUBAKAR ATIIKU M	WATER BAORD	H/A	91,615.00
237	LATE HABIBA HASSAN	ESTABLISHMENT	OPS	28,293.04
238	LATE YUSUF SANI WAIZAN	A.I.E.B	OPS	34,321.58
239	LATE ABDULLAHI MA GWANDU	FINANCE	C/L	144,444.60
240	LATE ABUBAKAR MONA	KARDA	OPS	496,617.09
241	SHEHU UMAR	INFORMATION	C/L	70,833.52
242	MOH'D RABI BENA	SSMB	A/H	1,325,000.00
243	BALA MAGAJI KOKO	HOUSE OF ASSEMBLY	A/H	1,558,500.00
244	BALA MAGAJI KOKO	HOUSE OF ASSEMBLY	OPS	138,473.48
245	ANARUWA AYUBA	INFORMATION	OPS	85,974.36
246	ABUBAKAR ABDULLAHI	ENVIROMENT	OPS	195,011.00
247	TANIMU CHINDO	SSMB	OPS	90,407.88
248	MUH'D DANJUMMA	KARDA	OPS	102,848.25
249	HANNA USMAN B/K	HOUSE OF ASSEMBLY	OPS	110,830.46
250	BELLO SAHABI D/ GARI	ADULT EDUCATION	OPS	168,701.99
251	ABDULLAHI D MUH'D	SSMB	OPS	80,717.33
252	ADAMU BIRNIN KAMBA	WATER BAORD	OPS	36,987.49
253	ABDULLAHI D MOH'D	SSMB	OPS	80,717.83
254	GARBA MUSA SHIKO	KARDA	OPS	602,457.68
255	ALIYU ISHA KANYA	HEALTH	OPS	39,962.00
256	SHEHU UMAR	HEALTH	OPS	40,792.26
257	LATE CHIGORO WALE	WATER BAORD	OPS	49,285.93
258	DANLADI DANJIBO DABAI	COLLEGE OF AGRIC ZURU	OPS	6,980,637.00
259	ISAH ABUBAKAR	KARDA	OPS	291,258.72
260	ABUBAKAR MAGATAKARDA	KARDA	OPS	458,521.60
261	ADAMU GARBA RADE	KARDA	OPS	118,427.96
262	ABDULLAHI BAWA KOKO	SSMB	OPS	157,407.72
263	ALIYU MUH'D GORU	EDUCATION	OPS	86,419.50
264	HASSAN ABDULLAHI	SSMB	OPS	61,631.36
265	SA'ADATU JIBRIN	C.O.E ARGUNGU	A/H	596,869.00
266	BALA BAWA RIBAH	HIGH COURT	OPS	139,315.36
267	LATE DANIEL TASEY	WATER BAORD	OPS	453,872.00
268	LATE DANIEL KWANI	SUBEB	OPS	181,375.68

269	MUH'D DANTANI JEGA	WATER BAORD	OPS	30,004.65
270	LATE ADAMA ISYAKU RAMBO	ANIMAL HEALTH	OPS	667,312.36
271	LATE SULE MADUGU	WATER BOARD	OPS	114,877.64
272	LATE ABUBAKAR ZAKI MAHE	HIGH COURT	OPS	161,667.92
273	LATE ABUBAKAR ZAKI MAHE	HIGH COURT	A/H	1,440,000.00
274	LATE NAMAMA ISAH	INFORMATION	OPS	59,215.54
275	LATE BUHARI USMAN	WATER RESOURCES	OPS	57,925.82
276	BAWA BAKANIKE KAOJE	SSMB	OPS	193,122.60
277	BASHAR MOH'D	AGRIC	OPS	109,580.12
278	AISHATU USMAN USARA	AGRIC	C/L	505,280.49
279	AISHATU USMAN USARA	AGRIC	OPS	76,389.04
280	KABIRU ABDULLAHI	EDUCATION	OPS	41,282.65
281	IBRAHIM SANI BENA	EDUCATION	OPS	152,843.69
282	LATE LAWLI YAU ARGUNGU	STATE AUDIT	C/L	70,833.52
	TOTAL			105,366,936.99

NOTE: 10**LIST OF UNRETIRED SPECIAL IMPREST AS AT 31ST DECEMBER, 2020**

S/NO	MINISTRIES/DEPARTMENT	AMOUNT
		N
1	Ministry Of Information	282,649,871.00
2	Cabinet Office	894,165,228.00
3	Protocol Department	20,000,000.00
4	Ministry of Commerce	840,000,000.00
5	Ministry of Budget & Economic Planning	20,000,000.00
6	Special Service Department	349,830,035.30
	Ministry Of Youth & Sport	15,755,000.00
9	Ministry Of Health	11,578,000.00
10	Ministry Of Works	34,126,270.00
11	Ministry Of Land Housing and urban planning	275,095,000.00
12	Ministry Of Women Affairs	4,500,000.00
13	Ministry Of Environment	36,780,000.00
14	Ministry of Agriculture	15,000,000.00
15	Ministry of Animal Husbandry	50,760,000.00
16	General Administration	14,624,700.00
17	Ministry Of Water Resources	65,141,370.60
18	Ministry of Higher Education	73,675,000.00
	TOTAL	3,003,680,474.90

NOTE: 11
DETAILS OF PERSONNEL COST

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR BUDGET	VARIANCE
		N	N	N	N	N
011100100100	Government House	35,664,810.73	47,201,440.00	44,000,000.00	45,891,206.16	(1,891,206.16)
011100100200	Deputy Governor's Office		10,000,000.00	5,000,000.00		5,000,000.00
	Executive Office of the Governor					-
011101700100	Cabinet Office	197,317,326.78	550,000,000.00	550,000,000.00	347,491,749.35	202,508,250.65
011101800100	Special Services Department	6,328,406.60	6,500,000.00	7,450,000.00	6,536,946.43	913,053.57
011101300100	Careers & General Administration	185,728,924.24	200,000,000.00	240,000,000.00	237,794,852.62	2,205,147.38
055100100100	Ministry for Local Gov't & Cheftancy Affairs	50,721,941.87	52,000,000.00	54,000,000.00	54,964,877.28	(964,877.28)
014000100200	Local Government Audit	32,644,448.00	34,731,036.00	42,000,000.00	41,839,679.92	160,320.08
012500500100	Establishment and Pension	174,000,000.00	180,000,000.00	222,000,000.00	220,606,001.81	1,393,998.19
025300100100	Ministry of Land and Hausing	114,537,570.83	110,000,000.00	102,000,000.00	101,498,820.81	501,179.19
011111300100	Directorate Of Protocol	20,620,306.00	20,500,000.00	28,200,000.00	27,813,540.38	386,459.62
021500100100	Ministry of Agric & Natural Res	251,471,817.47	250,000,000.00	224,000,000.00	221,779,997.75	2,220,002.25
022200100100	Ministry of Commerce	72,600,000.00	75,000,000.00	83,000,000.00	82,999,306.67	693.33
051700100100	Ministry of Education	843,249,289.30	476,000,000.00	1,396,000,000.00	1,394,201,115.63	1,798,884.37
051900100100	Ministry of Higher Education	361,935,745.59	400,000,000.00	378,000,000.00	338,386,958.56	39,613,041.44
022000100100	Ministry of Finance	430,900,942.00	514,964,523.00	476,500,000.00	523,837,084.99	(47,337,084.99)
022000300100	Ministry of Budget & Economic Planning	27,796,822.92	30,000,000.00	24,000,000.00	23,903,819.61	96,180.39
022000700100	Accountant General's Office					
052100100100	Ministry of Health	3,314,750,000.00	3,803,500,000.00	4,400,000,000.00	3,360,297,714.12	1,039,702,285.88
012300100100	Ministry of Information & Culture	95,404,571.40	95,000,000.00	101,000,000.00	100,988,330.60	11,669.40
051300100100	Ministry of Youth & Sports	48,540,415.74	50,000,000.00	60,000,000.00	57,128,637.79	2,871,362.21
032600100100	Ministry of Justice	55,941,308.54	60,000,000.00	56,500,000.00	54,119,577.30	2,380,422.70
023400100100	Ministry of Works & Transport	312,312,824.24	320,000,000.00	320,000,000.00	315,193,040.82	4,806,959.18
025200100100	Ministry of Water Resources	96,146,806.62	95,591,460.00	95,591,460.00	106,850,870.54	(11,259,410.54)
051400100100	Ministry of Women Affairs	56,171,553.23	56,500,000.00	63,000,000.00	61,953,778.02	1,046,221.98
	JUDICIARY:-					
032605100100	High Court of Justice	489,612,836.83	650,000,000.00	493,408,540.00	378,000,412.14	115,408,127.86
032605300100	Sharia Court	421,903,184.21	700,000,000.00	436,000,000.00	370578188	65,421,811.98
031801100100	Judicial Service Commission	35,000,000.00	40,000,000.00	65,500,000.00	56714221.01	8,785,778.99
053500100100	Ministry of Environent	139,200,000.00	140,000,000.00	152,000,000.00	126198217.3	25,801,782.66
011103700100	Local Gov't Service Commission	4,599,564.00	4,599,564.00	5,000,000.00	4446502.36	553,497.64
014000100100	Office of the State Auditor General	41,773,260.95	47,000,000.00	45,000,000.00	36309952.55	8,690,047.45
014700100100	Civil Service Commission	33,922,895.26	35,000,000.00	34,000,000.00	27457151.87	6,542,848.13
025000100100	Fiscal Responsibility Commission					-
021600100100	Ministry Animal Health Husbandry	466,758,712.04	600,000,000.00	533,000,000.00	462,890,308.13	70,109,691.87
011104000100	Ministry of Information and Communication Technology					
023400200100	Office of the Surveyor General					-
	GRAND TOTAL	8,417,556,285.39	9,654,088,023.00	11,269,150,000.00	9,188,672,860.58	2,080,477,139.42

NOTE: 12

DETAILS OF OVERHEAD COST

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL N	ORIGINAL BUDGET N	AMENDED BUDGET N	CURRENT YEAR ACTUAL N	VARIANCE N
011100100100	Government House	3,665,081,070.00	2,105,081,070.00	1,782,400,000.00	1,782,400,000.00	-
011100100200	Deputy Governor's Office	126,500,000.00	126,500,000.00	86,000,000.00	86,000,000.00	-
	Executive Office of the Governor					-
011101700100	Cabinet Office	2,230,000,000.00	2,230,000,000.00	1,172,000,000.00	1,170,000,000.00	2,000,000.00
011101800100	Special Services Department	82,781,000.00	82,781,000.00	80,381,000.00	80,381,000.00	-
011101300100	Careers & General Administration	253,422,250.00	263,923,308.00	51,600,000.00	50,800,000.00	800,000.00
055100100100	Ministry for Local Gov't & Chieftancy	7,329,920.00	8,700,000.00	6,150,000.00	6,000,000.00	150,000.00
014000100200	Local Government Audit	1,800,000.00	2,800,000.00	1,910,000.00	1,905,000.00	5,000.00
012500500100	Establishment and Pension	33,169,263.64	142,834,081.00	27,300,000.00	17,817,000.00	9,483,000.00
025300100100	Ministry of Land and Housing	10,000,000.00	10,750,000.00	8,000,000.00	7,500,000.00	500,000.00
011111300100	Directorate Of Protocol	37,000,000.00	117,300,000.00	85,150,000.00	84,000,000.00	1,150,000.00
021500100100	Ministry of Agric & Natural Res	15,000,000.00	29,300,000.00	12,350,000.00	9,600,000.00	2,750,000.00
022200100100	Ministry of Commerce	34,600,000.00	34,600,000.00	71,100,000.00	62,800,000.00	8,300,000.00
051700100100	Ministry of Education	751,479,737.58	1,200,500,000.00	969,060,000.00	876,142,000.00	92,918,000.00
051900100100	Ministry of Higher Education	38,170,000.00	110,000,000.00	8,900,000.00	7,350,000.00	1,550,000.00
022000100100	Ministry of Finance	216,100,000.00	337,750,692.00	267,500,000.00	149,948,353.71	117,551,646.29
022000300100	Min. Budget & Economic Planning	28,213,999.96	71,900,000.00	50,900,000.00	20,959,999.96	29,940,000.04
022000700100	Accountant General's Office	10,668,000.00	290,000,000.00	212,200,000.00	11,600,000.00	200,600,000.00
052100100100	Ministry of Health	281,409,082.00	779,927,404.00	509,600,000.00	493,255,250.00	16,344,750.00
012300100100	Ministry of Information	12,000,000.00	46,800,000.00	45,000,000.00	12,570,000.00	32,430,000.00
051300100100	Ministry of Youth Empowerment	6,000,000.00	73,300,000.00	8,700,000.00	8,025,500.00	674,500.00
032600100100	Ministry of Justice	17,614,999.96	703,300,000.00	433,700,000.00	317,619,999.96	116,080,000.04
023400100100	Ministry of Works & Transport	9,600,000.00	20,350,000.00	14,550,000.00	9,600,000.00	4,950,000.00
025200100100	Ministry of Water Resources	6,000,000.00	12,750,000.00	7,385,000.00	1,695,000.00	5,690,000.00
051400100100	Ministry of Women Affairs	33,910,000.00	33,910,000.00	27,860,000.00	24,610,590.00	3,249,410.00
	JUDICIARY:-					
032605100100	High Court of Justice	89,294,000.00	189,920,000.00	115,100,000.00	115,100,000.00	-
032605300100	Sharia Court	87,780,000.00	247,000,000.00	160,800,000.00	140,780,000.00	20,020,000.00
031801100100	Judicial Service Commission	3,925,000.00	3,925,000.00	2,475,000.00	2,244,000.00	231,000.00
053500100100	Ministry of Environment	6,200,000.00	11,900,000.00	6,350,000.00	6,000,000.00	350,000.00
011103700100	Local Gov't Service Commission	12,000,000.00	11,000,000.00	12,000,000.00	12,000,000.00	-
014000100100	Office of the State Auditor General	14,750,000.00	14,750,000.00	8,550,000.00	6,000,000.00	2,550,000.00
014700100100	Civil Service Commission	12,000,000.00	13,350,000.00	12,850,000.00	12,000,000.00	850,000.00
025000100100	Fiscal Responsibility Commission	3,600,000.00	21,500,000.00	3,640,000.00	3,600,000.00	40,000.00
021600100100	Ministry of Animal Health	8,400,000.00	10,700,000.00	9,000,000.00	8,400,000.00	600,000.00
011104000100	Ministry of Information and Communication Technology			17,400,000.00	5,670,000.00	11,730,000.00
023400200100	Office of the Surveyor General		16,800,000.00	9,900,000.00		9,900,000.00
	GRAND TOTAL	8,145,798,323.14	9,375,902,555.00	6,297,761,000.00	5,613,373,693.63	684,387,306.37

NOTE: 13

DETAILS OF PERSONNEL COST (BOARD & PARASTATALS)

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
CODES		N	N	N	N	N
025305300100	Kebbi Urban Development Authority	145,096,623.38	150,000,000.00	156,000,000.00	141,756,072.97	14,243,927.03
012300400100	Kebbi Radio	112,527,057.18	110,000,000.00	124,000,000.00	124,009,646.56	(9,646.56)
051701900100	College of Education Argungu	449,859,619.11	450,000,000.00	440,000,000.00	430,492,645.00	9,507,355.00
051701800100	Polytechnic Dakin Gari	350,000,000.00	350,000,000.00	350,000,000.00	350,861,772.00	(861,772.00)
051705600100	Scholarship Board	5,264,284.00	5,264,284.00	7,200,000.00	6,308,455.29	891,544.71
011103800100	Pilgrims Welfare Agency	12,479,475.77	15,000,000.00	15,000,000.00	14,652,155.86	347,844.14
011102700100	N Y S C				-	-
023100300100	Rural Electricity Board	34,329,116.87	32,000,000.00	35,000,000.00	32,877,006.41	2,122,993.59
025210200100	Water Board	140,000,000.00	140,000,000.00	155,000,000.00	153,597,566.65	1,402,433.35
022008001100	Board of Internal Revenue	68,805,636.68	74,840,435.00	74,840,435.00	70,491,023.77	4,349,411.23
021502100100	College of Agriculture Zuru	728,303,443.70	730,000,000.00	700,000,000.00	680,054,156.00	19,945,844.00
051703100100	Usman Danfodio University Sokoto	36,000,000.00			9,000,000.00	(9,000,000.00)
032600200100	Law Reform Commission	6,716,233.76	7,500,000.00	7,700,000.00	6,728,748.84	971,251.16
021210200100	Kebbi Agric Development Authority(KARDA)	397,014,293.33	400,000,000.00	390,000,000.00	364,941,598.67	25,058,401.33
012300200100	History Beruau				-	-
051701000100	Agency For Adult & NonFormal Education	29,140,514.26	30,000,000.00	28,000,000.00	24,990,943.64	3,009,056.36
051700800100	Library Board	29,000,000.00	35,000,000.00	35,000,000.00	37,822,276.45	(2,822,276.45)
	LIASON OFFICES:-				-	-
011102100100	Liason Office Abuja	3,500,000.00	3,500,000.00	3,500,000.00	4,800,395.40	(1,300,395.40)
011102900100	Liason Office Lagos				-	-
011102200100	Liason Office Kaduna	3,740,085.08	5,000,000.00	5,000,000.00	3,770,520.36	1,229,479.64
011102300100	Liason Office Sokoto	893,973.58	2,600,000.00	2,600,000.00	730,969.11	1,869,030.89
052102600100	Sir Yahaya Memorial Hospital	547,949,927.98	550,000,000.00	550,000,000.00	548,649,068.02	1,350,931.98
051702600100	Arabic & Islamic Education Board (AIEB)	365,000,000.00	365,000,000.00	410,000,000.00	409,710,699.99	289,300.01
025301000100	State Housing Corporation	9,007,504.12	10,000,000.00	10,100,000.00	10023504.53	76,495.47
051705700100	Secondry Schools Management Board (SSMB)	1,500,000,000.00	1,704,000,000.00	1,650,000,000.00	1,677,007,168.33	(27,007,168.33)
051702800100	College of Preliminary Studies Yauri	282,809,291.33	285,000,000.00	285,000,000.00	243,576,707.00	41,423,293.00
012300300100	Kebbi Television (KBTv)	101,297,103.92	105,000,000.00	105,000,000.00	110,347,896.13	(5,347,896.13)
025305600100	State Manpower Committee				-	-
011102400100	Islamic Preaching Board	3,072,022.87	4,800,000.00	3,500,000.00	3,398,486.64	101,513.36
025210300100	RUWATSAN	2,999,263.64	3,000,000.00	4,100,000.00	4,030,426.08	69,573.92
052110600100	School of Health Technology Jega	136,000,000.00	176,084,948.00	170,000,000.00	166,812,836.80	3,187,163.20
053501600100	Kebbi Environmental Protection Agency (KESEPA)	10,043,703.43	10,500,000.00	11,500,000.00	11,439,829.48	60,170.52
011103600100	Pri.Sch Staff Pension Board	2,214,941.20	2,500,000.00	2,300,000.00	2,302,998.36	(2,998.36)
052110500100	Community Direct Treatment/Review				-	-
011103500100	Local Government Pension Board	1,832,299.44	2,500,000.00	2,500,000.00	2,240,299.44	259,700.56
022205200100	Tourism Board	25,422,049.83	24,000,000.00	30,500,000.00	30,164,504.10	335,495.90
021510900100	Forestrv 11 Project	16,723,742.85	17,000,000.00	16,000,000.00	15,294,448.51	705,551.49
014800100100	State Independent Electoral Com. (INEC)	3,053,099.14		3,800,000.00	3,626,427.84	173,572.16
022205300100	Birnin Kebbi Central Market	34,235,060.28	37,000,000.00	38,000,000.00	37,426,085.87	573,914.13
021511000100	KASCOM				-	-
052110400100	School of Nursing and Midwifery	153,000,000.00	187,000,000.00	160,000,000.00	156,872,928.95	3,127,071.05
011102500100	Religious Affairs	35,880,000.00			35,880,000.00	(35,880,000.00)

025305001100	Project Financial Magt Unit (PFMU)	3,520,060.30		4,386,198.00	4,386,196.12	
011100800100	Kebbi State Emergency Management Agency (SEMA)					-
051400200100	Social Security Welfare Fund					-
051700300100	State Universal Basic Education (SUBEB)	1,655,000,000.00	1,720,000,000.00	1,920,000,000.00	1,889,655,164.74	30,344,835.26
051702700100	Abdullahi Fodio Islamic Center	61,836,129.96	60,000,000.00	67,700,000.00	67,119,237.98	580,762.02
051702100100	Kebbi State University Aliero	1,736,335,130.49	2,288,000,000.00	2,288,000,000.00	1,342,066,428.00	945,933,572.00
052100300100	Primary Health Care Development Agency					-
011103300100	State Agency for Control of AIDs/HIV					-
011101000100	Due Process					-
011102100900	Kebbi State Contributory Pension Board					-
055100200100	Council of Chiefs		2,400,000.00	2,600,000.00		2,600,000.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	42,623,368.45	45,000,000.00	53,000,000.00	52,466,945.67	533,054.33
022000400100	KBS Bureau of Statistics					-
052110700100	Community and Social Development Project (CSDP)					-
022000500100	Micro Finance Banks Operation		1,815,312.00			-
011200300100	House of Assembly	148,129,184.00	534,872,934.00	410,000,000.00	352,426,938.57	57,573,061.43
011200400100	House of Assembly Service Commission	4,000,000.00	4,000,000.00		24,016,805.64	(24,016,805.64)
022000600100	Youth Empowerment Social Support Operation (YESSO)					-
052110300100	Kebbi State Health System Dev. Proj. II	3,442,119.80			4,358,119.80	(4,358,119.80)
052110700100	Kebbi State Medical Centre Kalgo		150,000,000.00	50,000,000.00		50,000,000.00
	Kebbi State Tsangaya Almajiri School	68,194,795.82			73,300,677.65	(73,300,677.65)
	Kebbi State Development Fund	1,774,004.92			2,301,004.95	(2,301,004.95)
051701200100	School of Handicap					-
021510300100	RAMP					-
052110800100	KECHEMA		6,000,000.00			-
011102800100	NCWs					-
011104000100	SDGs					-
						-
	GRAND TOTAL	9,508,065,160.47	10,836,177,913.00	10,776,826,633.00	9,738,787,788.17	1,038,038,844.88

NOTE: 14

GRANT AND SUBVENTION OVERHEAD COST (BOARD & PARASTATALS)

	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N	N
025305300100	Kebbi Urban Development Authority	16,800,000.00	19,800,000.00	13,050,000.00	13,050,000.00	-
012300400100	Kebbi Radio	5,000,000.00	7,700,000.00	5,300,000.00	4,800,000.00	500,000.00
051701900100	College of Education Argungu	24,000,000.00	36,000,000.00	24,800,000.00	24,000,000.00	800,000.00
051701800100	Polytechnic Dakin Gari	24,000,000.00	49,000,000.00	26,300,000.00	24,000,000.00	2,300,000.00
051705600100	Scholarship Board	3,000,000.00	3,200,000.00	3,200,000.00	3,000,000.00	200,000.00
011103800100	Pilgrims Welfare Agency	8,459,345.78	11,050,000.00	3,800,000.00	3,800,000.00	-
	Hospital Management	139,200,000.00	180,000,000.00	180,000,000.00	139,200,000.00	40,800,000.00
011102700100	N Y S C	600,000.00			600,000.00	(600,000.00)
023100300100	Rural Electricity Board (REB)	3,600,000.00	4,868,000.00	3,818,000.00	3,600,000.00	218,000.00
025210200100	Water Board		187,000,000.00	151,700,000.00	-	151,700,000.00
022008001100	Board of Internal Revenue (BIR)	115,931,211.80	172,100,000.00	159,300,000.00	159,300,000.00	-
021502100100	College of Agriculture Zuru	12,000,000.00	23,000,000.00	12,050,000.00	12,000,000.00	50,000.00
051703100100	Usman Danfodio University Sokoto		6,000,000.00	6,000,000.00	-	6,000,000.00
032600200100	Law Reform Commission	2,400,000.00	3,300,000.00	2,400,000.00	2,400,000.00	-
021210200100	Kebbi Agric Development Authority (KARDA)	4,800,000.00	8,500,000.00	4,900,000.00	4,800,000.00	100,000.00
012300200100	History Beruau		3,600,000.00	3,600,000.00	-	3,600,000.00
051701000100	Agency For Adult & NonFormal Education	1,800,000.00	1,940,000.00	1,940,000.00	1,800,000.00	140,000.00
051700800100	Library Board	6,000,000.00	9,500,000.00	6,250,000.00	6,000,000.00	250,000.00
	LIASON OFFICES:-				-	-
011102100100	Liason Office Abuia	29,020,000.00	12,400,000.00	12,400,000.00	12,400,000.00	-
011102900100	Liason Office Lagos	1,350,000.00	2,225,000.00	2,000,000.00	2,000,000.00	-
011102200100	Liason Office Kaduna	3,600,000.00	4,100,000.00	3,700,000.00	3,600,000.00	100,000.00
011102300100	Liason Office Sokoto	1,800,000.00	2,800,000.00	2,050,000.00	1,800,000.00	250,000.00
052102600100	Sir Yahaya Memorial Hospital	36,000,000.00	62,300,000.00	47,150,000.00	36,000,000.00	11,150,000.00
051702600100	Arabic & Islamic Education Board (AIEB)	23,510,000.00	35,550,000.00	22,450,000.00	15,900,000.00	6,550,000.00
025301000100	State Housing Corporation	1,800,000.00	3,300,000.00	1,950,000.00	1,800,000.00	150,000.00
051705700100	Secndry Schools Management Board	166,144,822.00	185,860,000.00	140,350,000.00	140,350,000.00	-
051702800100	College of Preliminary Studies Yauri	12,000,000.00	56,850,000.00	25,850,000.00	12,000,000.00	13,850,000.00
012300300100	Kebbi Television (KBTv)	6,600,000.00	18,150,000.00	14,010,000.00	6,600,000.00	7,410,000.00
025305600100	State Manpower Committee	360,000.00	1,190,000.00	360,000.00	360,000.00	-
011102400100	Islamic Preaching Board	1,200,000.00	1,550,000.00	1,300,000.00	1,200,000.00	100,000.00
025210300100	RUWATSAN	1,440,000.00	2,800,000.00	1,500,000.00	1,440,000.00	60,000.00
052110600100	School of Health Technology Jega	18,000,000.00	20,610,425.00	18,360,000.00	18,000,000.00	360,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,400,000.00	3,400,000.00	2,650,000.00	2,400,000.00	250,000.00
011103600100	Pri.Sch Staff Pension Board	2,400,000.00	2,500,000.00	2,400,000.00	2,400,000.00	-
052110500100	Community Direct Treatment/Review				-	-
011103500100	Local Government Pension Board	3,450,000.00	3,450,000.00	2,050,000.00	2,050,000.00	-
022205200100	Tourism Board	1,800,000.00	2,700,000.00	1,850,000.00	1,800,000.00	50,000.00
021510900100	Forestry 11 Proiect	2,300,000.00	2,380,000.00	2,430,000.00	2,400,000.00	30,000.00
014800100100	State Electoral Commission (INEC)	6,100,000.00	9,750,000.00	6,200,000.00	6,000,000.00	200,000.00
022205300100	Birnin Kebbi Central Market	4,800,000.00	15,700,000.00	5,150,000.00	4,800,000.00	350,000.00
021511000100	KASCOM	3,600,000.00	3,600,000.00	3,600,000.00	3,600,000.00	-
052110400100	School of Nursing and Midwifery	18,000,000.00	19,000,000.00	18,200,000.00	17,992,640.00	207,360.00
011102500100	Religious Affairs	17,508,440.00	67,400,000.00	67,400,000.00	67,200,000.00	200,000.00
025305001100	Project Financial Magt Unit (PFMU)	4,200,000.00	4,200,000.00	4,200,000.00	4,200,000.00	-
011100800100	Kebbi State Emergency Management Agency (SEMA)	1,200,000.00	5,700,000.00	1,270,000.00	1,270,000.00	-
051400200100	Social Security Welfare Fund		4,600,000.00	3,600,000.00		3,600,000.00
051700300100	State Universal Basic Education Board (SUBEB)	65,430,000.00	148,000,000.00	93,100,000.00	81,400,000.00	11,700,000.00
051702700100	Abdullahi Fodio Islamic Center	6,000,000.00	6,750,000.00	6,250,000.00	6,000,000.00	250,000.00
051702100100	Kebbi State University Aliero	60,000,000.00	278,000,000.00	278,000,000.00	60,000,000.00	218,000,000.00

052100300100	Primary Health Care Development Agency	24,000,000.00	25,500,000.00	25,000,000.00	24,000,000.00	1,000,000.00
011103300100	State Agency for Control of AIDS/HIV		10,000,000.00		-	-
011101000100	Due Process		14,200,000.00	12,200,000.00	-	12,200,000.00
011102100900	Kebbi State Contributory Pension Board	500,000.00	8,000,000.00	9,500,000.00	-	9,500,000.00
055100200100	Council of Chiefs	2,149,560.00	2,600,000.00	2,200,000.00	2,149,560.00	50,440.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	60,000,000.00	279,500,000.00	249,500,000.00	60,000,000.00	189,500,000.00
022000400100	Kebbi State Bureau of Statistics				-	-
052110700100	Community and Social Development Project (CSDP)				-	-
022000500100	Micro Finance Banks Operation		15,000,000.00	8,700,000.00	-	8,700,000.00
011200300100	House of Assembly	396,750,000.00	2,603,530,779.00	1,493,500,000.00	432,035,000.00	1,061,465,000.00
011200400100	House of Assembly Service Commission	3,600,000.00	31,000,000.00	3,600,000.00	3,600,000.00	-
022000600100	Youth Empowerment Social Support Operation (YESSO)		6,000,000.00		-	-
052110300100	Kebbi State Health System Dev. Proj. II	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	-
	Miscellaneous	900,000.00			300,000.00	(300,000.00)
052110700100	Kebbi Medical Center Kalgo	37,000,000.00	112,500,000.00	37,800,000.00	37,800,000.00	-
	Kebbi State Tsangaya Almajiri School					-
	Kebbi State Development Fund					-
051701200100	School of Handicap	1,200,000.00	8,000,000.00	2,600,000.00	2,400,000.00	200,000.00
021510300100	RAMP		3,280,000.00			-
052110800100	KECHEMA		60,000,000.00	6,200,000.00		6,200,000.00
011102800100	NOWs			600,000.00	600,000.00	-
011104000100	SDGs			6,000,000.00		6,000,000.00
	GRAND TOTAL	1,396,903,379.58	4,893,684,204.00	3,258,788,000.00	1,482,797,200.00	1,775,990,800.00

**NOTE 15
DETAILS OF EXTERNAL LOAN REPAYMENT**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY	90,402,745.00	33,333,333.33	40,527,697.23	49,875,047.77
2	FEBRUARY	90,402,745.00	33,333,333.37	40,527,697.23	49,875,047.77
3	MARCH	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97
4	APRIL	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97
5	MAY	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97
6	JUNE	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97
7	JULY	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97
8	AUGUST	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97
9	SEPTEMBER	90,402,745.00	33,333,333.33	80,742,388.76	9,660,356.24
10	OCTOBER	90,402,745.00	33,333,333.33	80,742,388.76	9,660,356.24
11	NOVEMBER	90,402,745.00	33,333,333.33	80,742,388.76	9,660,356.24
12	DECEMBER	90,402,745.00	33,333,333.33	80,742,388.76	9,660,356.24
	TOTAL	1,084,832,940.00	400,000,000.00	602,001,501.68	482,831,438.32

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

S/NO	DESCRIPTION	AMOUNT OUTSTANDING
		N
1	Housing Scheme Kalgo Quarters	1,607,596,500.00
2	KB Housing Scheme 2nd Aliero Quarters	1,934,621,948.62
3	Housing Loan Cash Granted	32,336,971.60
4	Car Loan	921,377,169.96
5	Car Loan for Political Office Holders	49,060,990.80
	TOTAL	4,544,993,580.98

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

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94
2	FEBRUARY	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94
3	MARCH	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94
4	APRIL	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94
5	MAY	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94
6	JUNE	353,453,336.75	275,491,552.00	147,889,672.37	205,563,664.38
7	JULY	353,453,336.75	275,491,552.00	147,889,672.37	205,563,664.38
8	AUGUST	353,453,336.75	275,491,552.00	110,562,108.81	242,891,227.94
9	SEPTEMBER	353,453,336.75	275,491,552.00	37,327,563.56	316,125,773.19
10	OCTOBER	353,453,336.75	275,491,552.00	37,327,563.56	316,125,773.19
11	NOVEMBER	353,453,336.75	275,491,552.00	37,327,563.56	316,125,773.19
12	DECEMBER	353,453,336.75	275,491,552.00	37,327,563.56	316,125,773.19
	TOTAL	4,241,440,041.00	3,305,898,624.00	1,876,848,911.84	2,364,591,129.16

NOTE 18
DIVIDENDS RECEIVED FROM COMPANIES FOR THE YEAR 2020

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			N
1	3/1/2020	A. G. LEVENTIS	439,616.80
2	23/3/2020	FCMB PENSION LTD	10,000,000.00
3	23/3/2020	FCMB PENSION LTD	10,000,000.00
4	23/3/2020	FCMB PENSION LTD	7,332,489.06
5	30/3/2020	DATAMAX GT BANK DIV.	3,196,039.50
6	28/4/2020	FCMB GROUP PLC DIV.	53,949.17
7	29/4/2020	FCMB GROUP PLC DIV.	265.61
8	28/4/2020	FCMB GROUP PLC DIV.	589.94
9	28/4/2020	FRNC	1,904,824.75
10	28/4/2020	UNITED CAPITAL	173,446.20
11	29/4/2020	UBA	1,923,840.00
12	30/4/2020	AFRICA PRUDENTIAL	60,706.17
13	30/4/2020	FRNC / FEDILITY	10.98
14	30/4/2020	AFRILAND	9,539.46
15	30/4/2020	FRNC / FEDILITY	756.00
16	30/4/2020	FRNC / FEDILITY	473,375.88
17	30/4/2020	FRNC / FEDILITY	84,604.14
18	11/5/2020	UNION BANK	224,219.93
19	17/6/2020	UNITED SECURITIES	492,800.00
20	18/7/2020	UAC	85,257.99
21	17/7/2020	JAIZ BANK	202,500.00
22	21/9/2020	GT BANK	383,524.74
23	23/9/2020	UBA PLC	408,816.00
24	15/10/2020	GRDs	222,750.00
25	23/10/2020	BUA CEMENT	46,415,000.00
26	10/11/2020	CON OIL	110,723.40
27	10/11/2020	CON OIL	1,405.80
		TOTAL	84,201,051.52

NOTE 19 INTERNAL LOANS PAYABLES

S/NO	LOAN DETAILS	AMOUNT
1	Excess Crude Account Backed Loan	9,146,249,974.12
2	Kebbi Home Saving & Loan	987,628,883.62
3	Budget Support Facility	17,510,329,034.58
4	Salary Bailout	6,499,241,776.70
5	Commercial Agric. Credit Scheme (CACs)	631,280,837.19
6	Accelerated Agricultural Credit Scheme (AADS)	744,906,988.95
	TOTAL	35,519,637,495.16

NOTE 20.
DETAILS OF INTERNAL LOANS RECEIVED

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	CBN/UBA Commercial Agricultural Loan				
2	CBN/AADS/ Intervention	1,500,000,000.00			1,500,000,000.00
4	CBN Medium-Small-Medium Enterprises Development Programme (MSMETD)	2,000,000,000.00			2,000,000,000.00
5	Commercial Bank Loan for Solid Miniral Sector	2,000,000,000.00			2,000,000,000.00
6	Bank Loan for Hotels Rehabilitation	1,250,000,000.00			1,250,000,000.00
7	BOI Real Sector Funds	1,000,000,000.00			1,000,000,000.00
9	Family Home Fund Housing Loans		5,000,000,000.00		-
	TOTAL	7,750,000,000.00	5,000,000,000.00	-	7,750,000,000.00

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

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N	N
022000800100	Board of Internal Revenue	6,527,235,432.54	9,124,900,000.00	8,123,734,365.00	7,190,262,825.28	933,471,539.72
031801100100	Judiciary	8,888,621.00	4,414,000.00	3,824,000.00	11,137,256.00	(7,313,256.00)
021500100100	Ministry of Agriculture	12,960,170.00	5,613,943,573.00	1,649,196,474.00	3,283,225.00	1,645,913,249.00
023400100100	Ministry of Works	2,034,665.75	27,700,000.00	17,003,428.00	3,464,215.79	13,539,212.21
052100100100	Ministry of Health	632,000.00	2,518,999.00	3,338,999.00	704,500.00	2,634,499.00
022000100100	Ministry of Finance	69,549,328.06	88,878,814.00	30,928,814.00	64,718,371.30	(33,789,557.30)
032600100100	Ministry of Justice	1,074,337.58	100,000,000.00	100,000,000.00	3,163,863.61	96,836,136.39
051700100100	Ministry of Education	14,356,209.73	14,500,000.00	14,000,000.00	22,060,328.05	(8,060,328.05)
025300100100	Ministry of Land & Housing	47,843,916.48	82,900,000.00	36,850,000.00	57,947,952.74	(21,097,952.74)
	Ministry of Information					-
051300100100	Ministry of Youth & Sports					-
053500100100	Ministry of Environment	1,235,000.00	4,180,000.00	56,030,000.00	3,354,700.00	52,675,300.00
022200100100	Ministry of Commerce	2,620,900.00	26,950,000.00	11,041,600.00	2,553,910.00	8,487,690.00
						-
	Cabinet Office					-
025200200100	Water Board	146,258,144.84	338,755,577.00	139,416,656.00	131,703,448.43	7,713,207.57
	KARDA					-
	KASCOM	136,000,000.00			250,000,000.00	(250,000,000.00)
012300400100	Kebbi Radio	7,287,795.70	7,000,000.00	6,000,000.00	3,209,529.75	2,790,470.25
012300300100	Kebbi Television	577,200.00	3,030,000.00	3,030,000.00	2,308,000.00	722,000.00
025301000100	Housing Corporation	1,000,000.00	306,850,000.00	36,850,000.00	90,000.00	36,760,000.00
022205300100	B/Kebbi Central Market	5,709,690.00	21,000,000.00	7,000,000.00	3,284,515.00	3,715,485.00
051702100100	State University Aliero	4,375,179.00	56,687,636.00	51,874,682.00	5,400,000.00	46,474,682.00
	Civil Service Commission					-
052110600100	School of Health Tech Jega	4,407,200.00	6,500,000.00	5,500,000.00	10,602,150.00	(5,102,150.00)
051701900100	College of Education Argungu	142,260,971.98	217,390,064.00	87,390,064.00	38,369,900.00	49,020,164.00
051702800100	College of Basic Studies Yauri	22,762,595.00	2,970,000.00	2,750,000.00	625,186.00	2,124,814.00
021502100100	College of Agriculture Zuru	8,979,701.81	3,600,000.00	3,200,000.00	24,000.00	3,176,000.00
021510900100	Forestry 11 project	506,700.00	140,000.00	2,000,000.00		2,000,000.00

	Control Post Consultant						-
022000100100	Board of Survey	1,520,000.00	50,000.00	3,050,000.00	8,049,000.00		(4,999,000.00)
022200100100	Hotel & Tourism Board	3,835,540.00	15,000,000.00	1,500,000.00	6,338,250.00		(4,838,250.00)
	Argungu Fishing Festival				791,600.00		(791,600.00)
	Kebbi Hotel Abuja						-
014000100100	Office of the Auditor General	20,000.00	30,000.00	30,000.00			30,000.00
052110400100	School of Nursing & Midwifery	22,753,001.00	1,150,000.00	10,850,000.00	15,970,370.12		(5,120,370.12)
051705600100	Scholarship Board						-
	Government Printing Press	100,000.00					-
051702700100	Abdulai Fodio Islamic Center	41,068,646.50			5,939.54		(5,939.54)
025305300100	KUDA	8,580,700.00			18,500,750.00		(18,500,750.00)
	Quarry Golongo						-
011101300100	Tenders Board				284,500.00		(284,500.00)
052110700100	KB Medical Centre Kalgo	1,135,670.00			965,610.00		(965,610.00)
052102600100	Sir Yahaya Hospital	3,065,130.00			2,113,800.00		(2,113,800.00)
051701800100	Polytechnic D/Gari	3,346,950.00			4,328,350.00		(4,328,350.00)
023100300100	R. E. B						-
023400500100	Sir Ahmadu Bello Int. Airport	64,825,570.00			2,996,980.00		(2,996,980.00)
052110200100	General Hospital Suru	492,304.00			394,000.00		(394,000.00)
052110200100	Argungu General Hospital	1,595,400.00	1,595,400.00	1,595,400.00	1,083,300.00		512,100.00
052110200100	Yauri General Hospital	2,143,550.00	2,143,500.00	2,143,500.00	2,541,171.00		(397,671.00)
052110200100	Kamba General Hospital	1,534,310.00	1,534,310.00	1,534,310.00	1,393,000.00		141,310.00
052110200100	Wara General Hospital	449,940.00	449,940.00	449,940.00	755,620.00		(305,680.00)
052110200100	Kangjwa General Hospital	550,083.31	550,083.00	550,083.00	1,105,121.00		(555,038.00)
052110200100	Bunza General Hospital	987,000.00	987,000.00	987,000.00	646,500.00		340,500.00
052110200100	Augie General Hospital	309,983.41	309,983.00	309,983.00	441,600.00		(131,617.00)
052110200100	Mahuta General Hospital	340,034.00	340,034.00	340,034.00	702,500.00		(362,466.00)
053501600100	KESEPA		500,000.00	400,000.00	255,000.00		145,000.00
055100100100	Ministry of Women Affairs		250,000.00	200,000.00			200,000.00
025200100100	Ministry of Water Resources	1,087,539.83		1,000,000.00	1,374,246.53		(374,246.53)
021600100100	Ministry of Animal Health & Husb.				25,355,328.00		(25,355,328.00)

021600100100	Ministry of Animal Health & Husb.				25,355,328.00	(25,355,328.00)
022200100100	Kebbi Investment Company	7,124.85	2,000,000.00	1,000,000.00	76,455.00	923,545.00
051900100100	Ministry of Higher Education	14,000.00	3,533,200.00	2,533,200.00	472,000.00	2,061,200.00
012300100100	Printing Press		2,000,000.00	2,000,000.00		2,000,000.00
052110200100	General Hospital Senchi	261,000.00	261,000.00	261,000.00	909,000.00	(648,000.00)
052110200100	General Hospital Bagudo	433,050.00	433,050.00	433,050.00	946,420.00	(513,370.00)
052110200100	General Hospital Gwandu	441,800.00	441,800.00	441,800.00	973,850.00	(532,050.00)
052110200100	General Hospital Illo	695,430.00	695,430.00	695,430.00	1,080,000.00	(384,570.00)
052110200100	General Hospital Jega	646,130.00	646,130.00	646,130.00	1,431,031.00	(784,901.00)
052110200100	General Hospital Kaoje	580,500.00	580,500.00	580,500.00	400,000.00	180,500.00
052110200100	General Hospital Maiyama	719,525.00	719,525.00	719,525.00	1,094,000.00	(374,475.00)
052110200100	General Hospital Ribah	320,895.50	320,895.00	320,895.00	548,106.00	(227,211.00)
052110200100	General Hospital Shanga	589,500.00	589,500.00	589,500.00	541,000.00	48,500.00
052110200100	General Hospital Bena	474,070.00	474,070.00	474,070.00	937,000.00	(462,930.00)
052110200100	General Hospital Wasagu	385,685.00	385,685.00	385,685.00	409,000.00	(23,315.00)
052110200100	General Hospital Zauru	555,935.00	555,935.00	555,935.00	752,552.00	(196,617.00)
052110200100	General Hospital Kambaza	715,210.00	715,210.00	715,210.00	921,795.00	(206,585.00)
052110200100	General Hospital Zuru	2,148,360.00	2,148,360.00	2,148,360.00	3,079,148.00	(930,788.00)
052110200100	Hafsat Eye Clinic	1,045,200.00	1,045,200.00	1,045,200.00	730,140.00	315,060.00
052110200100	General Hospital Aliero	645,500.00	645,500.00	645,500.00	1,315,000.00	(669,500.00)
052110200100	General Hospital Dirin Daji	339,720.00	339,720.00	339,720.00	541,100.00	(201,380.00)
052110200100	General Hospital Koko	230,300.00	230,300.00	230,300.00	739,500.00	(509,200.00)
052110200100	General Hospital Dakin Gari	788,790.00	788,790.00	788,790.00	1,042,190.00	(253,400.00)
014800100100	Kebbi State Elec. Comm.		50,413,288.00	60,000,000.00	52,466,000.00	7,534,000.00
	TIN Office				195,100.00	(195,100.00)
	GRAND TOTAL	7,340,334,836.87	16,149,662,001.00	10,493,449,132.00	7,976,260,800.14	2,517,188,331.86

NOTE .22**SCHEDULE OF INVESTMENT**

Investment both quoted and un-quoted which book value amount to **N4,067,891,549.79** represented in the statement of operating asset and liabilities as shown below viz

YEAR	COMPANY	INITIAL SHARE	BONUS/ADDITION AL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
	BANK SECTOR	N	N	N	N	N
1995	FBN HOLDINGS	4,127,603.00		4,127,603.00	7.00	28,893,221.00
2004	FCMB GROUP PLC	428,168.00		428,168.00	2.87	1,228,842.16
1994/95/2005	FIDELITY BANK PLC	7,299,950.00		7,299,950.00	2.49	18,176,875.50
	ECOBANK TRANSACTIONAL INCORP.	9,667.00		9,667.00	602.00	5,819,534.00
2004	GUARANTY TRUST BANK PLC	1,287,119.00	133,343.00	1,420,462.00	33.55	47,656,500.10
2007	JAIZ BANK	7,500,000.00		7,500,000.00	0.60	4,500,000.00
1995/2002/2005	STERLING BANK PLC	2,037,835.00		2,037,835.00	1.90	3,871,886.50
1992/2010	UNITY BANK PLC	1,155,000.00		1,155,000.00	0.62	716,100.00
1995	UNION BANK PLC	996,533.00	415,222.00	1,411,755.00	5.30	7,482,301.50
1995	SAVANNAH BANK PLC	500,000.00		500,000.00	0.50	250,000.00
1995	UNITED BANK FOR AFRICA	2,412,000.00		2,412,000.00	7.95	19,175,400.00
	SUB TOTAL					137,770,660.76
	DEVELOPMENT FINANCE SECTOR			-		-
2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00		727,500.00	0.27	196,425.00
2011/2012	UBA CAPITAL Plc	385,436.00		385,436.00	4.54	1,749,879.44
2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00		96,359.00	5.99	577,190.41
1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00		200,321,804.00	1.00	200,321,804.00
1994	URBAN DEV. BANK PLC	5,161,290.00		5,161,290.00	1.00	5,161,290.00
2010/11	ASO SAVINGS/LOANS PLC	40,000,000.00		40,000,000.00	0.50	20,000,000.00
2004/2011/2014	LEGACY PENSION FUND LTD	27,889,932.00	493,715.00	28,383,647.00	3.74	106,154,839.78
	SUB TOTAL					334,161,428.63
	INSURANCE SECTOR					
1992	INTERCON. WAPIC PLC	213,706.00		213,706.00	0.32	68,385.92
10/6/1972	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.20	245,143.20
10/9/1975	UNIC INSURANCE	104,532.00		104,532.00	0.20	20,906.40
	WEST AFRICA PROVINCIAL INS PLC	213,706.00		213,706.00	0.40	85,482.40
	SUB TOTAL					334,435.52
	BUILDING MATERIALS SECTOR					
1975/2010	BUA CEMENT	61,380,000.00		61,380,000.00	55.30	3,394,314,000.00
2000	LAFARGE AFRICA PLC	2,195,092.00		2,195,092.00	22.50	49,389,570.00
2010	DANGOTE CEMENT PLC	30,810.00	10.00	30,820.00	195.00	6,009,900.00
	SUB TOTAL					3,449,713,470.00

	TELECOM SECTOR					
1994/95	INTERCELLULAR PLC	48,195,000		48,195,000.00	1.00	48,195,000.00
	SUB TOTAL					48,195,000.00
	CONSTRUCTION SECTOR					
1992	ROADS NIG PLC	661,333.00		661,333.00	6.6	4,364,797.80
2009	COSTAIN WEST AFRICA PLC	90,000.00		90,000.00	0.5	45,000.00
	SUB TOTAL					4,409,797.80
	REAL ESTATE SECTOR					
1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
2012SCH	AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
	SUB TOTAL					2,458,099.48
	CONGLOMERATES SECTOR					
1998	AG. LEVENTIS NIG. PLC	628,024.00		628,024.00	1.70	1,067,640.80
16/11/79	JOHN HOLT PLC	1,196,715.00		1,196,715.00	0.56	670,160.40
14/12/88	UNILEVER PLC	520,000.00		520,000.00	13.1	6,812,000.00
14/12/88	UACN PLC	757,885.00		757,885.00	16.90	12,808,256.50
14/8/73	CFAO NIG. PLC	226,914.00		226,914.00	50.00	11,345,700.00
14/12/88	P.Z IND. PLC	644,530.00		644,530.00	5.00	3,222,650.00
1988	NESTLE FOODS PLC	9,000.00		9,000.00	1.00	9,000.00
	UAC NIG PLC	915,770.00		915,770.00	8.00	7,326,160.00
	SUB TOTAL					43,261,567.70
	AUTOMOBILE/TYRE SECTOR					
1/11/1977	DUNLOP NIG PLC	1,250,827.00		1,250,827.00	0.2	250,165.40
	SUB TOTAL					250,165.40
	PETROLEUM MARKET SECTOR					
1994/95/12/14	OANDO PLC	938,253.00		938,253.00	2.9	2,720,933.70
1994/95	CON OIL PLC	61,723.00	12,873.00	74,596.00	20.85	1,555,326.60
14/12/88	MOBIL PLC	30,010.00		30,010.00	228.00	6,842,280.00
2000	Forte (AFRICAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	12.05	10,652,465.10
2000	ETERNAL OIL	25,590.00		25,590.00	4.49	114,899.10
	SUB TOTAL					21,885,904.50
	AGRICIAGRO ALLIED SECTOR					
2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00		8,330,000.00	1.00	8,330,000.00
	SUB TOTAL					8,330,000.00
	INDUSTRIAL/DOMESTIC SECTOR					
10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00		742,709.00	1.00	742,709.00
14/12/88	KADUNA TEXTILE LTD	162.00		162.00	1.00	162.00
1978	ZAMFARA TEXTILES LTD	763,200.00		763,200.00	1.00	763,200.00
	SUB TOTAL					1,506,071.00

	PRODUCTION SECTOR					
	DANGOTE SUGAR REFINERY PLC	25,220.00		25,220.00	18.00	453,960.00
	NASCON ALLIED INDUSTRIES PLC	180,000.00		180,000.00	14.50	2,610,000.00
	SUB TOTAL					3,063,960.00
	MAN					
	MANAGEMENT & TRUST PLC	727,500.00		727,500.00	0.30	218,250.00
	SUB TOTAL					218,250.00
	POWER SECTOR					
	NIGER DELTA POWER HOLDING CO PLC	12,332,739.00		12,332,739.00	1.00	12,332,739.00
	SUB TOTAL					12,332,739.00
	GRAND TOTAL					4,067,891,549.79

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

YEAR OF INVESTMENT	AMOUNT
2020	4,067,891,549.79
2019	1,958,781,241.80
2018	1,639,456,974.26
2017	1,648,522,831.41
2016	1,000,662,320.05
2015	1,919,543,720.31
2014	1,639,354,870.37
2013	1,872,369,066.66

Note: 24 DETAILS OF EXTERNAL LOANS

CREDITOR	LOAN TITLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	AMOUNT PAID 2020	AMOUNT OUTSTANDING 2020
AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	693,386.30	7,775,049.03	156,028,906.00
AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	11,262,415.55	244,645,037.50
AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	722,776.42	15,700,584.16
AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	55,384,604.00	1,123,564,793.85
AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	50,005,867.12	988,872,004.24
IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,133.20	152,962,820.61	3,675,888,911.90
IDA	Kebbi State Health System Development -IDA	XDR	2,769,562.60	44,471,455.65	1,181,276,680.31
IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	76,992,771.20	1,933,527,195.21
IDA	Kebbi State HIV/AIDS Programme - IDA	XDR	1,607,880.10	25,052,727.46	680,386,043.20
IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	45,673,436.71	1,651,114,660.83
IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.70	35,076,379.64	1,564,211,254.19
IDA	Kebbi State Health System Development (Additional Financing)	XDR	2,313,697.80	31,217,225.04	994,907,162.09
IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	625,161.22	1,295,359,444.58
IFAD	Kebbi State Community Based Agric & Rural Dev. Proj.	XDR	2,800,000.00	56,853,385.33	1,065,922,414.10
	TOTAL			594,076,074.98	16,571,405,092.16
	Add Exchange Rate loss in July to December 2019 used to increase jan - June, 2020 Projection			7,925,426.65	
	GRAND TOTAL			602,001,501.63	

NOTE 25
DETAILS OF GRANT RECEIVED

s/n	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	Federal Grant for Universal Basic Education (UBE)	1,700,000,000.00	1,800,000,000.00		
2	UNICEF Grant General	4,000,000,000.00	3,144,159,819.00		
4	OXFAM	180,000,000.00	50,000,000.00		
5	ATASP – 1	10,739,827.00	10,739,827.00		
6	Save One Million Lives	304,000,000.00	304,000,000.00		
7	Youth Empowerment /YESSO/SIP	5,000,000,000.00	5,000,000,000.00		
8	State Fiscal Transparency, Accountability and Sustainability Programme (SFTAS)	3,006,500,000.00	2,700,000,000.00	5,802,000,000.00	3,102,000,000.00
9	IFAD- CASP (ASAP Grant)	222,138,095.00	273,786,786.00		
10	National Urban water Supply	720,000,000.00	720,000,000.00		
11	Better Education Service Delivery for All (BESDA)	925,000,000.00	925,000,000.00	1,000,000,000.00	
12	COVID-19 Grant from federal Government		1,000,000,000.00	100,000,000.00	
	TOTAL	16,068,377,922.00	15,927,686,432.00	6,902,000,000.00	

Note 26
DETAILS OF MISCELLANEOUS(Solid Minerals)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY	83,333,333.33	12,500,000.00		
2	FEBRUARY	83,333,333.33	12,500,000.00		
3	MARCH	83,333,333.33	12,500,000.00		
4	APRIL	83,333,333.33	12,500,000.00		
5	MAY	83,333,333.33	12,500,000.00	72,317,540.94	59,817,540.94
6	JUNE	83,333,333.33	12,500,000.00		
7	JULY	83,333,333.37	12,500,000.00		
8	AUGUST	83,333,333.33	12,500,000.00		
9	SEPTEMBER	83,333,333.33	12,500,000.00		
10	OCTOBER	83,333,333.33	12,500,000.00		
11	NOVEMBER	83,333,333.33	12,500,000.00		
12	DECEMBER	83,333,333.33	12,500,000.00		
	TOTAL	1,000,000,000.00	150,000,000.00	72,317,540.94	59,817,540.94

Note 27**DETAILS OF MISCELLANEOUS(Stabilization fund)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL
		N	N	N
1	JANUARY			
2	FEBRUARY			
3	MARCH			
4	APRIL			
5	MAY			
6	JUNE			
7	JULY			
8	AUGUST			
9	SEPTEMBER			
10	OCTOBER			
11	NOVEMBER			148,807,407.68
12	DECEMBER			
	TOTAL	-	-	148,807,407.68

Note 28
CASH HELD BY MDAs

S/NO.	NAMES	AMOUNT
		N
1	SUB- TREASURY BIRNIN KEBBI	15,810,451.21
2	ABDUKKAHI FODIO ISLAMIC CENTER	500,791.21
3	SECONDARY SCHOOL MANAGEMENT BOARD	333.10
4	STATE PILGRIMS WELFARE AGENCY	3,021.00
5	STATE ZAKKAT BOARD	22,000.70
6	ADULT AND NON FORMER EDUCATION BOARD	839.04
7	SCHOOL OF NURSING	105,283.30
8	SIR YAHAYA MEMORIAL HOSPITAL BIRNIN KEBBI	7,490.40
9	C.P.S. YAURI	3,800.00
10	FORESTRY II PROJECT	1,835.50
11	LIBRARY BOARD	2,897.85
12	BOARD OF INTERNAL REVENUE	9,598.74
13	RELIGIOUS AFFAIRS	3,978.74
14	LOCAL GOVERNMENT SERVICE COMMISSION.	128,314.45
15	S.U.B.E.B.	35,464.01
16	COLLEGE OF AGRIC ZURU	1,724.37
17	HOTEL & TOURISM BOARD	100.88
18	RUWATSAN PROJECT	1,623.62
19	WATER BOARD	38,741.83
20	UNIVERSITY ALIERO	3,100,760.77
21	CENTRAL MARKET	73.60
22	ADAMU AUGIE COLLEGE OF EDUCATION ARGUNGU	62,148.85
23	PROJECT FINANCIAL MANAGEMENT UNIT	238,109,332.89
24	K.U.D.A.	288.00
25	SCHOLARSHIP BOARD	9,362.00
	TOTAL	257,960,256.06

Note 29
DETAILS OF MISCELLANEOUS(Forex Equalization)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY	30,888,636.33	29,166,666.66		
2	FEBRUARY	30,888,636.33	29,166,666.66		
3	MARCH	30,888,636.33	29,166,666.66		
4	APRIL	30,888,636.37	29,166,666.66		
5	MAY	30,888,636.33	29,166,666.74		
6	JUNE	30,888,636.33	29,166,666.66		
7	JULY	30,888,636.33	29,166,666.66		
8	AUGUST	30,888,636.33	29,166,666.66		
9	SEPTEMBER	30,888,636.33	29,166,666.66		
10	OCTOBER	30,888,636.33	29,166,666.66	255,960,455.35	226,793,788.69
11	NOVEMBER	30,888,636.33	29,166,666.66	47,854,599.88	
12	DECEMBER	30,888,636.33	29,166,666.66	50,927,564.23	21,760,897.57
	TOTAL	370,663,636.00	350,000,000.00	354,742,619.46	15,921,016.54

Note 30**DETAILS OF MISCELLANEOUS(Bank Charges)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY	3,578,539.33	1,666,666.66		
2	FEBRUARY	3,578,539.33	1,666,666.66	4,903,776.66	3,237,110.00
3	MARCH	3,578,539.33	1,666,666.66		
4	APRIL	3,578,539.33	1,666,666.66		
5	MAY	3,578,539.33	1,666,666.66	8,348,870.80	6,682,204.14
6	JUNE	3,578,539.37	1,666,666.66	7,543,546.89	5,876,880.23
7	JULY	3,578,539.33	1,666,666.66		
8	AUGUST	3,578,539.33	1,666,666.70		
9	SEPTEMBER	3,578,539.33	1,666,666.70		
10	OCTOBER	3,578,539.33	1,666,666.66		
11	NOVEMBER	3,578,539.33	1,666,666.66	7,450,280.46	
12	DECEMBER	3,578,539.33	1,666,666.66		
	TOTAL	42,942,472.00	20,000,000.00	28,246,474.81	8,246,474.81

Note 31**DETAILS OF MISCELLANEOUS(Refund form Debt Suspension)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N
1	JANUARY		46,644,556.50		
2	FEBRUARY		46,644,556.50		
3	MARCH		46,644,556.50		
4	APRIL		46,644,556.50		
5	MAY		46,644,556.50		
6	JUNE		46,644,556.50	612,489,022.82	565,844,466.32
7	JULY		46,644,556.50		
8	AUGUST		46,644,556.50		
9	SEPTEMBER		46,644,556.50		
10	OCTOBER		46,644,556.50		
11	NOVEMBER		46,644,556.50		
12	DECEMBER		46,644,556.50		
	TOTAL	-	559,734,678.00	612,489,022.82	565,844,466.32

Note 32
Details Capital Expenditure

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	ECONOMIC SECTOR	N	N	N	N	N
021500100100	Ministry of Agriculture including Irrigation	49,124,650.00	7,720,860,611.00	8,263,798,211.00	3,130,387,750.00	5,133,410,461.00
021600100100	Ministry of Animal Health Husbandry and Fisheries	108,750,706.80	1,929,500,000.00	1,944,000,000.00	109,953,466.42	1,834,046,533.58
053500100100	Ministry of Environment (Forestry)	13,880,000.00	1,416,000,000.00	942,000,000.00	98,200,000.00	843,800,000.00
022200100100	Ministry of Commerce & Industries (Manufacturing)	7,748,609.80	3,047,000,000.00	2,059,000,000.00	401,500,000.00	1,657,500,000.00
023100300100	Rural Electrification Board (Power Supply)	438,549,337.06	1,955,000,000.00	1,200,000,000.00	858,044,627.58	341,955,372.42
023400100100	Ministry of Works & Transport	10,949,468,320.68	11,467,000,000.00	7,065,000,000.00	5,253,192,973.64	1,811,807,026.36
	TOTAL ECONOMIC SECTOR	11,567,521,624.34	27,535,360,611.00	21,473,798,211.00	9,851,278,817.64	11,622,519,393.36
	SOCIAL DEVELOPMENT SECTOR					-
051700100100	Ministry of Education	6,750,465,435.20	11,699,907,585.00	5,882,907,585.00	2,915,885,303.35	2,967,022,281.65
051900100100	Ministry of Higher Education	2,517,889,838.45	4,987,777,386.00	1,720,000,000.00	1,041,175,000.00	678,825,000.00
051702100100	State University Aliero	105,000,000.00	320,000,000.00	130,020,000.00	130,020,000.00	-
051700300100	State Universal Basic Education (UBE) Board	31,307,302.92	3,600,000,000.00	2,400,000,000.00	5,420,000.00	2,394,580,000.00
052100100100	Ministry of Health	3,254,893,815.95	3,160,000,000.00	3,248,410,471.00	1,080,211,029.48	2,168,199,441.52
052100300100	Primary Health Care Development Agency		1,847,951,973.00	818,227,411.00	67,000,000.00	751,227,411.00
011103300100	State Agency for Control of Aids		50,000,000.00	50,000,000.00	-	50,000,000.00
012300100100	Ministry of Information	352,911,263.20	765,000,000.00	235,000,000.00	41,000,000.00	194,000,000.00
123008001000	Ministry of Information And Communication Technology			353,000,000.00		353,000,000.00
051300100100	Ministry of Youth and Social Development	242,726,855.13	705,000,000.00	175,000,000.00	174,732,540.90	267,459.10
	TOTAL SOCIAL DEVELOP. SECTOR	13,255,194,510.85	27,135,636,944.00	15,012,565,467.00	5,455,443,873.73	9,557,121,593.27
	ENVIRONMENTAL (REGIONAL) SECTOR					-
025200100100	Ministry of Water Resources and Rural Development	2,231,523,296.75	4,916,900,000.00	3,126,000,000.00	1,688,609,197.01	1,437,390,802.99
025300100100	Ministry of Land & Housing	881,866,436.36	4,204,565,373.00	6,194,600,000.00	449,260,866.21	5,745,339,133.79
055100100100	Ministry for Local Government & Chieftancy Affairs		52,800,000.00	16,300,000.00	16,300,000.00	-
	TOTAL REGIONAL SECTOR	3,113,389,733.11	9,174,265,373.00	9,336,900,000.00	2,154,170,063.22	7,182,729,936.78
	ADMINISTRATION SECTOR					-
011101300100	Office of The Secretary to the State Government (SSG)	12,438,321,171.29	11,308,000,000.00	6,390,000,000.00	5,390,000,000.00	1,000,000,000.00
012500100100	General Administration	144,336,127.00	1,185,000,000.00	1,125,000,000.00	1,124,698,314.62	301,685.38
012400700100	Fire Service		328,000,000.00	168,000,000.00	-	168,000,000.00
022000100100	Ministry of Finance	2,230,612,115.39	3,297,000,000.00	1,511,000,000.00	1,511,000,000.00	-
022000300100	Ministry of Budget & Economic Planning	4,600,000.00	1,313,500,000.00	730,636,674.00	25,960,000.00	704,676,674.00
032600100100	Ministry of Justice	110,000,000.00	100,000,000.00	30,000,000.00		30,000,000.00

032605100100	High Courts	182,000,000.00	705,000,000.00	135,000,000.00	135,000,000.00	-
032605300100	Sharia Courts	25,360,000.00	605,000,000.00	130,000,000.00	29,885,000.00	100,115,000.00
051400100100	Ministry of Women Affairs & Social Development	616,502,577.00	594,515,966.00	789,515,966.00	99,750,000.00	689,765,966.00
011200300100	Kebbi State House of Assembly	675,000,000.00	1,407,500,000.00	316,500,000.00	316,500,000.00	-
011200400100	Kebbi State House of Assembly Service Commission	16,000,000.00	16,000,000.00			-
	TOTAL ADMINISTRATION SECTOR	16,442,731,990.68	20,859,515,966.00	11,325,652,640.00	8,632,793,314.62	2,692,859,325.38
						-
011103000100	CONTINGENCY FUND		517,158,592.00	538,261,446.00	250,000,000.00	288,261,446.00
	Covid 19 Expenditure				346,096,939.77	-
	GRAND TOTAL	44,378,837,858.98	85,221,937,486.00	57,687,177,764.00	26,689,783,008.08	31,343,491,694.79

Note 33
Details of Consolidate Revenue Fund

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N	N
	JUDICIARY:-					
032605100100	High Court	10,727,385.12	10,259,840.00	5,259,840.00		5,259,840.00
032605300100	Sharia Court of Appeal	5,259,844.56	10,259,840.00	5,259,840.00		5,259,840.00
031801100100	Judicial Service Commission	18,581,124.00	27,336,300.00	32,016,606.00	21,251,868.48	10,764,737.52
014000100100	Office of the Auditor General	5,259,844.56	5,259,840.00	5,553,017.00	5,259,844.56	293,172.44
014700100100	Civil Service Commission	25,308,160.64	27,336,300.00	28,720,121.00	27,247,114.72	1,473,006.28
032600200100	Law Reform Commission			17,718,245.00		17,718,245.00
022000700100	Pension & Gratuities	3,738,330,397.01	8,710,000,000.00	6,010,000,000.00	5,999,489,445.80	10,510,554.20
011103700100	Local Government Service Commission	19,995,193.52	27,336,300.00	28,720,121.00		28,720,121.00
014000100200	Local Government Audit	5,259,844.56	5,259,840.00	9,564,926.00	5,259,844.56	4,305,081.44
022000700100	Payment of Allowance to Board Members					-
011200400100	House of Assembly Service Commission	28,308,160.34	38,845,948.00	39,596,014.00	21,251,868.48	18,344,145.52
014800100100	Kebbi State Independent Electoral Commission (INEC)	25,267,752.69	27,336,288.00	64,511,100.00	27,158,010.72	37,353,089.28
011102100900	State Contributory Pension Commission		27,336,288.00	49,718,749.00		49,718,749.00
014800100100	Fiscal Responsibility Commission		27,336,288.00	58,094,415.00		58,094,415.00
011102100900	SUNDRY CONTRIBUTIONS					
025000100100	Provision for payment of salaries & Allowances of the Governor & Political Office holders					
022000700100		164,480,694.69	120,000,000.00	120,000,000.00	201,706,110.51	(81,706,110.51)
022000700100	Provision of Adjustment of Salaries & Allowances		3,217,071,722.00			-
022000700100	House of Assembly Members Allowance	182,584,713.00	240,000,000.00	240,000,000.00	225,244,302.76	14,755,697.24
022000700100	Leave Grant		102,938,749.00		634,017,153.61	(634,017,153.61)
022000700100	Constituency Support					-
	TOTAL CRF CHARGES (PERSONNEL COST)	4,229,363,114.69	12,623,913,543.00	6,714,732,994.00	7,167,885,564.20	(453,152,570.20)
022000700100	Loan Repayment & Interest(External Loan)	473,295,499.14	1,084,832,940.00	400,000,000.00	602,001,501.68	(202,001,501.68)
022000700100	Staff Housing Loan Senior/Junior	36,841,341.00	118,855,000.00	118,855,000.00		118,855,000.00
022000700100	Motor Vehicle Refurbishing Advance	16,024,933.10				-
022000700100	Other Internal Loan Repayment	3,223,769,542.86	4,241,440,041.00	3,305,898,624.00	1,876,848,911.84	1,429,049,712.16
	SUNDRY CONTRIBUTIONS					
022000700100	10% Locally Generated Revenue Payment to L.G			300,000,000.00		300,000,000.00
022000700100	5% Contribution to Council of Chief	1,170,953,197.42		2,500,000.00		2,500,000.00
022000700100	State Gov't Contribution S S W F	84,450,230.23	85,000,000.00	85,000,000.00	68,059,730.19	16,940,269.81
	TOTAL CRF CHARGES (OVERHEAD COST)	5,005,334,743.75	5,530,127,981.00	4,212,253,624.00	2,546,910,143.71	1,665,343,480.29
	GRAND TOTAL	9,234,697,858.44	18,154,041,524.00	10,926,986,618.00	9,714,795,707.91	1,212,190,910.09

Note 34
Details of Covid 19 Expenditure

S/N	DETAIL	AMOUNT
1	IPC Materials Infection , Preventives and Control Materials	65,000,000.000
2	2nd new IPC Materials	55,000,000.00
3	Rampening Testing	28,225,000.00
4	Kebbi RCC group	3,000,000.00
5	Palliative to less Priviledge	125,000,000.00
6	World Support for Covid 19 Expenditure	69,871,939.77
	TOTAL	346,096,939.77