



REPORT OF THE AUDITOR GENERAL
On the
ACCOUNTS OF THE GOVERNMENT OF KATSINA
STATE OF NIGERIA

For the
YEAR ENDED 31ST DECEMBER, 2021

Office of the Auditor General for the State
Katsina State

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INTRODUCTION

The responsibility to Execute Statutory and Periodic Audit by the Auditor General for the State on financial activities of Ministries, Departments and Agencies(MDA's) and to express opinion on the Accounts of the State Government was defined by Provisions of the 1999 Constitution of the Federal Republic of Nigeria (as amended), the Katsina State Public Audit Law No. 12 of 2020, the Katsina State Bureau of Public Procurement and Connected Matters Law No. 13 of 2017, the Katsina State Fiscal and Responsibility Law and other Laws enacted by Katsina State House of Assembly.

Section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria as amended provides that there shall be an Auditor General for each State who shall be appointed in accordance with the provisions of section 126 of the 1999 Constitution.

The Powers of the Auditor General of the State are clearly defined by section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) which states that “the Public Accounts of a State and all offices and Courts of the State shall be audited by the Auditor General for the State who shall submit his report to the House of Assembly of the State concerned and for that purpose, the Auditor General or any other person authorized by him in that behalf shall have access to all documents relating to those Accounts”.

Section 125(4) of the Constitution provide that “the Auditor General for the State shall have power to conduct periodic checks of all Government Statutory Corporations, Commissions, Authorities, Agencies including all persons and bodies established by a Law of the House of Assembly of the State”.

Section 125(5) provides that “ the Auditor General for the State shall within 90 days of receipt of the Accountant General Financial Statement and Annual Accounts of

the State, submit his report to the House of Assembly of the State and the report to be considered by the Public Account Committee of the House.

Additionally, the Audit Ordinance 1952, the Financial Control and Management Act, the Fiscal Responsibility Act, the Public Procurement Act, the Financial Instructions, Stores Regulations, Laws of the State House of Assembly and other Government Pronouncement through Treasury and Establishment Circulars empowers the Auditor General to discharge Statutory and Periodic Audit functions.

It is important to have an overview of these legislations in order to know the jurisdiction and the powers the Auditor General has in the event of request of information or Returns of MDA's financial transactions.

The primary duty of the Auditor General is to ensure compliance of Rules and Regulations (compliance Audit), to ensure that the Financial statement of the State is free from misrepresentation or fraud (Financial Audit), and to measure Budget with Actual (Performance Audit).

The application of compliance of Rules and Regulations is to ensure that the guidelines and enabling laws pertaining to peculiar entity and transactions are duly followed. Any infraction should be exposed.

The Financial Audit technique is to ensure that the accounts followed the format and meet the required standard as spelt out in International Public Accounting Standards (IPSAS), the International Accounting Standard Board, Audit Guidelines and Standards and the ability to scrutinized the Financial Statement and Notes to the Accounts to ensure that the Financial Statement are free from fraud or misrepresentation.

The technique of comparing Budget with Actual Performance is what we called Performance Audit. The Analysis will enable determine the level of Budget

compliance, whether activities are followed as planned, to determine variance that need decision makers attention and Value for Money Audit.

Consequently, the Consolidated Statement of Financial Performance, the Consolidated Statement of Financial Position, the Statement of Cash flow, the Statement of Changes in Net Asset/Equity, comparison between Budgeted and Actual and Notes to the Accounts constructed under General Purpose Financial Statement (GPFS) Accrual basis in compliance with the International Public Sector Accounting Standard (IPSAS) for Katsina State Government of Nigeria for the year ended 31st December, 2020 prepared and presented by the Accountant General of the State were Audited by me, and have certified the individuals Accounts as correct subject to various observations, comments and corrections on the irregularities and discrepancies discovered in the Accounts.

SUBMISSION OF ANNUAL ACCOUNTS

The Accounts, the consolidated Financial Performance, the Consolidated Financial Position, the Statement of Cash flow, the Statements of Charges in Net Asset/Equity, comparison between Budgeted and Actual and Notes to the Accounts were submitted to me on 4th March, 2022 vide Ref. No. AGKT/SEC/526/T by the Accountant General.

The Financial Information in the Accounts meet the Requirement of International Public Sector Accounting template. The 98% value of Fixed Assets was incorporated into the Account.

Accordingly, the Financial Performance, the Financial Position, Statement of Cash flow, Statement of charges in Net Asset/Equity and Notes to the Accounts were critically reviewed. Corrections and adjustments were made and observations made within the year were duly highlighted.

WORKING INSTRUMENTS

It was observed that the Stores Regulations and Financial Instructions prevalent in the State Government were revised in 1988 and 1982 respectively. This indicate that the Instructions, Rules and Regulations contain there in do not reflect the current dynamics with regard to Government policies, Public Procurement Act, Public Audit Law, Fiscal Responsibility Act and other Rules and Regulations that guide the financial activities of the State.

I strongly advise a technical committee to be set up with a view to revise the existing Rules and Regulations that will address emerging issues and accommodate New Global Due process Best Practiced in order to be in line with modern environment and to adhere to realistic Prudence, Transparency and Accountability which is associated with Good Governance.

PREVIOUS AUDIT REPORTS

In compliance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria, I submitted the Katsina State Government Auditor General's Report and Audited Accounts for the year ended 31st December, 2020 to the Katsina State House of Assembly on 19th May, 2021.

My special appreciation goes to the Chairman and members of Public Accounts Committee for making it possible to lay the Auditor General Report and Audited Accounts of the year 2020 before the Honourable House and for the consideration of the Report.

INTERNAL CONTROL AND INTERNAL AUDITING

The Internal control and Internal Auditing technique and mechanism adopted by the incumbent Accountant General is worth commendation. He ensure that all financial

transactions follow due process and in compliance with extent rules and Regulations thereby simplifying the work of Audit.

TRAINING

There was remarkable improvement on training of Account and Auditing Staff practical training of Accounting and Audit Staff on IPSAS Accrual was organized by the State Government coordinated by the Accountant General during the year under review.

OPINION

In my opinion, the Financial Performance/Statement of financial position, Statement of Cash flow, Statement of changes in Net Asset/Equity, Comparison between Budgeted and Actual and Notes to the Account prepared and presented by the Accountant General under General purpose financial statement (GPFS) Accrual Basis as provided in International Public Sector Accounting Standard (IPSAS) Accrual represent true and fair view of the Financial position of Katsina State Government for the period 1st January, to 31st December, 2021 subject to comments and observations contain therein.

BIOMETRIC DATA CAPTURE OF STATE'S CIVIL SERVANTS

The State have succeeded in carrying out Biometric Data Capture of Civil Servants since December, 2017. As at 31st December, 2021 a total of nineteen thousand, eight and ninety-five (19,895) staff were in the payroll of the State across all the MDA's including five (5) Tertiary Institutions.

To accomplish the objectives of the Biometric, it was made a routine exercise in the State. Due to the integration of the Biometric Data with the Bank Verification Number (BVN), 13No. staff on permanent appointment earning salary and pension were detected during the Computer Based Auditing. Consequently, the staff were reverted to

contract appointment, as provided on PSR 020402 (b) (i) Nigerian may be appointed on contract terms if (a) they are pensioner's.

Following the Committee formed by the Auditor General in June, 2019 to investigate the Staff added into State Payroll from 2014 to 2020 in the quest to ascertain genuineness of the recruitments of various MDA's based on clearance obtained from the Head of Civil Service of the State, various degrees of penalties were imposed on the erring officers as approved by His Excellency, the Governor. As at the time of writing this report, some staff of High Court of Justice refunded the sum of ₦ 24,300,752.26 while awaiting the remaining erring staff.

Also there was removals from the Biometric (either due to retirement, voluntary withdrawals or death of officers) numbering one thousand, one hundred and eighty-eight (1,188) during the year totaling to ₦ 148,017,305.17 while one thousand, one hundred and twenty-nine (1129) new staff and restored staff were screened, verified and captured totaling to ₦ 326,395,540.30 as detailed below;

S/NO	MONTH	NEWLY CAPTURED STAFF	STAFF REMOVED FROM PAYROLL
1.	January, 2021	12	117
2.	February, 2021	7	120
3.	March, 2021	198	283
4.	April, 2021	162	67
5.	May, 2021	220	115
6.	June, 2021	19	67
7.	July, 2021	32	57
8.	August, 2021	35	77
9.	September, 2021	285	96

10.	October, 2021	25	73
11.	November, 2021	105	82
12.	December, 2021	29	34
	Total =	1129	1188

FIXED ASSETS AND LIABILITY REGISTER

The State have over the years aspired to accomplish the objective of IPSAS Standard No.31. So far, Fixed Asset Registers (FAR'S) were prepared for 104 (One hundred and four) MDA's and all Primary Health Centre's (PHC's) and Water Sanitation (WATSAN) facilities of thirty-four (34) Local Government Areas to the State.

The major challenge now is Communal Forest Areas of seven (7) Local Governments areas that are facing security challenges.

The total value of the State (FAR's) as at 31st December, 2021 was made available to the Accountant General who incorporated it into the Account of the State Government.

BUDGET ALLOCATION AND ACTUAL EXPENDITURE FOR THE YEAR

The 2021 Budget of Recovery & Consolidation of ₦292,887,781,343.00 (Two Hundred and Ninety-Two Billion, Eight Hundred and Eighty-Seven Thousand, Seven Hundred and Eighty-One, Three Hundred and Forty-Three Naira Only) by His Excellency, the Executive Governor of Katsina State Rt. Hon. Aminu Bello Masari, CFR tagged Budget of Recovery & Consolidation.

Budget Performance Review was carried out at various MDA'S on Personnel Cost, Overhead Cost, and Capital Allocation as follows;

S/N	PREVIOUS YEAR ACTUAL (2020) (N)	DESCRIPTIONS	ACTUAL RECURRENT EXPENDITURE (N)	FINAL BUDGET (N)	SUPPLEMENTARY BUDGET (N)	INITIAL/ORIGINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
1		Personnel Cost						
i)	2,198,833,171.47	Administrative Sector	2,177,877,705.90	4,248,313,336.00	0.00	4,248,313,336.00	2,070,435,630.10	51.26%
ii)	2,465,131,292.78	Economic Sector	2,386,124,955.48	2,458,004,428.00	0.00	2,458,004,428.00	71,879,472.52	97.08%
iii)	1,827,770,999.19	Law & Justice Sector	1,549,433,034.79	1,550,362,741.00	0.00	1,550,362,741.00	929,706.21	99.94%
iv)	21,485,621,543.58	Social Sector	25,190,973,517.11	26,343,775,367.00	0.00	26,343,775,367.00	1,152,801,849.89	95.62%
	27,977,357,007.02		31,304,409,213.28	34,600,455,872.00	0.00	34,600,455,872.00	3,296,046,658.72	90.47%
2		Over Head Cost						
i)	8,574,647,114.20	Administrative Sector	8,282,298,638.70	9,213,892,385.00	0.00	9,213,892,385.00	931,593,746.30	89.89%
ii)	4,495,199,813.83	Economic Sector	4,815,336,676.89	23,430,093,942.00	0.00	23,430,093,942.00	18,614,757,265.11	20.55%
iii)	977,973,492.00	Law & Justice Sector	1,122,564,727.70	1,795,678,138.00	0.00	1,795,678,138.00	673,113,410.30	62.51%
iv)	2,268,813,436.82	Social Sector	1,973,424,834.80	7,165,484,886.00	0.00	7,165,484,886.00	5,192,060,051.20	27.54%
	16,316,633,856.85		16,193,624,878.09	41,605,149,351.00	0.00	41,605,149,351.00	25,411,524,472.91	38.92%
3		Consolidated Rev. Fund						
i)	11,637,195,113.84	Administrative Sector	7,219,275,712.59	12,486,368,882.00	0.00	12,486,368,882.00	5,267,093,169.41	57.82%
ii)	22,752,002.88	Law & Justice Sector	22,752,002.88	28,132,920.00	0.00	28,132,920.00	5,380,917.12	80.87%
A	11,659,947,116.72	Sub Total	7,242,027,715.47	12,514,501,802.00	0.00	12,514,501,802.00	5,272,474,086.53	57.87%
4		Capital Expenditure						
i)	4,980,873,174.56	Administrative Sector	3,636,658,826.87	14,450,679,055.00	0.00	14,450,679,055.00	10,814,020,228.13	25.17%
ii)	10,357,016,589.51	Economic Sector	27,132,378,221.31	111,843,874,038.00	6,250,000,000.00	105,593,874,038.00	84,711,495,816.69	24.26%
iii)	222,125,000.00	Law & Justice Sector	712,660,250.00	1,296,840,000.00	0.00	1,296,840,000.00	584,179,750.00	54.95%
iv)	6,521,353,841.03	Social Sector	26,149,581,358.95	76,576,281,225.00	0.00	76,576,281,225.00	50,426,699,866.05	34.15%
B	22,081,368,605.10	Sub Total	57,631,278,657.13	204,167,674,318.00	6,250,000,000.00	197,917,674,318.00	146,536,395,660.87	28.23%
	78,035,306,585.69	TOTAL (A + B)	112,371,340,463.97	292,887,781,343.00	6,250,000,000.00	286,637,781,343.00	180,516,440,879.03	38.37%

The State Government received the sum of ₦74,688,381,218.95 from the Federation Account, the sum of ₦71,123,579,834.46 as Aids and Grants, ₦16,193,813,377.03 as Internally Generated Revenue, ₦1,775,304,721.54 as Transfer from LGAs, and ₦75,547,611.65 Investment Income, making the total of ₦163,856,626,763.63. When added to the Opening Balance of ₦5,000,000,000.00, the State Government has total sum of ₦168,856,626,763.63 within the year under review to carry out its Business.

REVENUE RECEIPTS FOR THE YEAR

REVENUE FROM FAAC AND IGR

During the year under review the Katsina State Government recorded a total receipt of **₦148,066,721,942.15** comprising of **₦74,688,218.95** from FAAC, **₦56,419,607,920.08** as Aids and Grants, **₦16,193,813,377.03** as IGR, **₦75,547,611.75** as Investment Income, and **₦689,371,814.44** from other sources as follows;

S/N	DESCRIPTION	MONTHLY RECEIPTS ₦	TOTAL RECEIPTS ₦
I	Statutory Allocation		
i)	January	2,917,665,820.69	
ii)	February	3,202,349,942.05	
iii)	March	2,694,417,516.36	
iv)	April	2,796,613,062.17	
v)	May	3,150,367,431.95	
vi)	June	2,639,440,023.33	
vii)	July	3,970,303,008.32	
viii)	August	4,246,920,870.39	
ix)	September	2,354,422,514.34	
x)	October	2,974,668,008.04	
xi)	November	1,459,557,466.19	
xii)	December	2,283,227,106.35	34,689,952,770.18
II	Deduction at Source		
i)	January	197,283,939.76	
ii)	February	169,023,646.23	
iii)	March	248,318,939.96	
iv)	April	251,148,970.46	
v)	May	260,945,245.32	
vi)	June	246,796,486.31	
vii)	July	660,122,962.56	

viii) August	457,857,153.23	
ix) September	1,320,169,449.06	
x) October	1,353,329,267.01	
xi) November	1,296,505,573.74	
xii) December	1,318,177,705.17	7,779,679,338.81
III Refund from FAAC		
i) January	-	
ii) February	0	
iii) March	0.00	
iv) April	0.00	
v) May	-	
vi) June	-	
vii) July	-	
viii) August	211,419,241.28	
ix) September	212,872,249.14	
x) October	210,110,819.22	
xi) November	212,541,046.00	
xii) December	210,875,444.43	1,057,818,800.07
IV Excess Bank Charges		
i) January	-	
ii) February	-	
iii) March	4,360,877.66	
iv) April	-	
v) May	4,742,709.31	
vi) June	-	
vii) July	-	
viii) August	-	
ix) September	3,393,221.92	
x) October	-	
xi) November	-	
xii) December	3,690,810.82	16,187,619.71

V WITHHOLDING TAX

i) January	-	
ii) February	-	
iii) March	86,487,719.50	
iv) April	86,487,719.50	
v) May	86,487,719.50	
vi) June	86,487,719.50	
vii) July	86,487,719.50	
viii) August	-	
ix) September	-	
x) October	-	
xi) November	-	
xii) December	-	432,438,597.50

VI Forex Equalization

i) January	51,974,918.72	
ii) February	-	
iii) March	63,391,858.43	
iv) April	168,564,361.19	
v) May	-	
vi) June	-	
vii) July	-	
viii) August	-	
ix) September	-	
x) October	-	
xi) November	-	
xii) December	-	283,931,138.34

VII Other FAAC

i) January	-	
ii) February	539,784,350.97	
iii) March	81,171,523.35	
iv) April	-	
v) May	-	
vi) June	168,564,361.19	

vii) July	-	
viii) August	-	
ix) September	52,408,223.88	
x) October	10,435,840.75	
xi) November	-	
xii) December	-	852,364,300.14
VIII Exchange Difference		
i) January	29,268,598.27	
ii) February	-	
iii) March	-	
iv) April	22,908,597.85	
v) May	16,817,412.40	
vi) June	12,850,209.89	
vii) July	28,496,349.63	
viii) August	18,220,069.16	
ix) September	21,345,286.48	
x) October	23,006,151.27	
xi) November	23,916,196.39	
xii) December	31,127,150.15	227,956,021.49
IX Non Oil Revenue		
i) January	-	
ii) February	-	
iii) March	-	
iv) April	-	
v) May	-	
vi) June	-	
vii) July	-	
viii) August	-	
ix) September	-	
x) October	-	
xi) November	842,821,805.94	
xii) December	-	842,821,805.94

X	<i>Non-Oil Excess</i>		
	<i>i) January</i>	-	
	<i>ii) February</i>	-	
	<i>iii) March</i>	-	
	<i>iv) April</i>	252,846,541.78	
	<i>v) May</i>	-	
	<i>vi) June</i>	421,410,902.97	
	<i>vii) July</i>	-	
	<i>viii) August</i>	-	
	<i>ix) September</i>	421,410,902.97	
	<i>x) October</i>	-	
	<i>xi) November</i>	421,410,902.97	
	<i>xii) December</i>	-	1,517,079,250.69
XI	<i>Mineral Revenue</i>		
	<i>i) January</i>	-	
	<i>ii) February</i>	-	
	<i>iii) March</i>	-	
	<i>iv) April</i>	-	
	<i>v) May</i>	-	
	<i>vi) June</i>	63,734,816.88	
	<i>vii) July</i>	-	
	<i>viii) August</i>	-	
	<i>ix) September</i>	-	
	<i>x) October</i>	-	
	<i>xi) November</i>	-	
	<i>xii) December</i>	-	63,734,816.88
XII	<i>AVA TRUSTEE LTD</i>		
	<i>i) January</i>	-	
	<i>ii) February</i>	-	
	<i>iii) March</i>	-	
	<i>iv) April</i>	-	
	<i>v) May</i>	-	
	<i>vi) June</i>	-	

vii) July	-	
viii) August	-	
ix) September	-	
x) October	-	
xi) November	360,220,982.99	
xii) December	403,332,755.57	763,553,738.56
XIII Share of VAT		
i) January	2,198,160,845.94	
ii) February	2,019,617,088.57	
iii) March	1,992,941,383.79	
iv) April	2,332,288,864.31	
v) May	2,215,536,222.56	
vi) June	2,314,584,963.37	
vii) July	1,972,658,785.45	
viii) August	1,905,405,473.37	
ix) September	2,455,042,490.50	
x) October	2,173,703,306.33	
xi) November	2,084,100,168.12	
xii) December	2,496,823,428.33	26,160,863,020.64
XII Tax Revenue IGR		
i) Taxes	11,153,401,551.49	11,153,401,551.49
XIII Non Tax Revenue (IGR)		
i) Fine & Fees	299,601,391.08	
ii) Licences	63,528,860.34	
iii) Earnings & Sales	488,919,896.78	
iv). Revenue Generating Agencies	33,686,969.57	
v) Rent of Government Properties	4,154,674,707.77	5,040,411,825.54
XIV Investment Income		
i) Dividend Received	17,049,766.93	
ii) Loan Repayment House of Assembly Mem.	51,385,103.78	
iii) Motel Investment	7,112,740.94	75,547,611.65

XV	Interest Earned		
	i) Interest from Banking Operations	-	-
	AIDS & GRANTS		
XVI	External Grants:		
	i) Current External Aids	23,028,464,099.85	
	ii) Current External Grants	515,619,070.60	
	iii) NEW MAP Opening Bal. =	=	
	Sub-Total =	-	23,544,083,170.45
XVII	Internal Aid/Grants		
	i) Current Internal Aids	23,721,825,269.64	
	ii) Current Internal Grants	8,048,381,295.00	
	iii) " " "	-	31,770,206,564.64
XVIII	Other Capital Receipts		
	i) Min of Env. (LGAs Cont. of 2% of Stat. Rev)	777,139,852.85	
	ii) Others	328,178,332.14	1,105,318,184.99
XIX	Other Revenue		
	i) Local Governments Contribution Security	669,986,536.55	
	ii) Barhim Housing Unit	7,524,897.36	
	iii) Makera Housing Unit	5,132,269.80	
	iv) Kafe, Abuja Unit	-	
	v) 250 Estate Kabukawa	6,630,107.47	
	vi) Sales of landed property	98,003.26	<u>689,371,814.44</u>
	Total		<u>148,066,721,942.15</u>
	When added to Opening Balance of		<u>5,000,000,000.00</u>
			<u>153,066,721,942.15</u>

**INTERNALLY GENERATED REVENUE BY BOARD OF INTERNAL
REVENUE AND REVENUE GENERATING MDA'S**

During the period under review, it was observed that the actual Internally Generated Revenue (IGR) for Tax and Non Tax Revenue collected by Board of Internal Revenue and Ministries, Departments and Agencies amount to ₦16,071,644,899.35 with Budgetary provision of ₦53,203,826,384.00 which shows a deficit of ₦37,132,181,484.65.

Table I
Summary of Internally Generated Revenue in the State

S/N.	Month	Total Collection for the year ₦
1.	January	1,074,095,659.56
2.	February	914,378,025.55
3.	March	902,138,886.24
4.	April	1,096,698,464.30
5.	May	3,076,721,339.00
6.	June	2,286,413,013.81
7.	July	1,311,817,337.30
8.	August	910,131,855.28
9.	September	1,098,096,897.40
10.	October	985,567,332.33
11.	November	1,048,485,665.49
12.	December	1,367,100,423.09
	TOTAL	<u>16,071,644,899.35</u>

The Board of Internal Revenue reported total collection of ₦16,071,644,899.35. However, the Accountant General reported the sum of ₦16,193,813,377.03 as Revenue Collected which indicate a difference of ₦122,168,477.68 as a result of sales of Properties and Refund of salaries that were classified as income by the Accountant General.

A. INTERNALLY REVENUE GENERATION BY TAXES FROM BOARD OF INTERNAL REVENUE

Table II below represent the State Board of Internal Revenue collection (Taxes) for the year under review which amounted to **₦11,334,109,652.48** as against the Board anticipated Budgeted figure of **₦15,612,100,000.00**. This shows **72.60%** performance with a deficit of **₦4,277,990,347.52** or **27.40%** as detailed below: -

Table II

Katsina State Board of Internal Revenue Statement of Budgeted and Actual Revenue collection on Taxes for the year

PREVIOUS YEAR ACTUAL (2020) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2021 (N)	INITIAL/ORIGINAL BUDGET 2021 (N)	SUPPLEMENTARY BUDGET 2021 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
7,006,763,632.77	Pay-As-You Earn (PAYE)	12010101	7,315,286,858.79	9,000,000,000.00	9,000,000,000.00	0.00	1,684,713,141.21	81.28%
168,857,740.08	Direct Assessment (WHT on Contract)	12010109	176,167,553.95	700,000,000.00	700,000,000.00	0.00	523,832,446.05	25.17%
0.00	Direct Assessment (Individual)	12010109	0	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00%
26,726,547.60	Tax on Company Dividends	12010109	15,723,517.16	50,000,000.00	50,000,000.00	0.00	34,276,482.84	31.45%
3,395,700,371.41	Established Liabilities on PAYE (MDA's, FI & Fed. MDAs)	12010109	3,470,601,474.21	2,000,000,000.00	2,000,000,000.00	0.00	-1,470,601,474.21	173.53%
0.00	Established Liabilities WTH on Contract (LGAs & MDAs)	12010109	0	1,500,000,000.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00%
20,603,216.37	Motor Vehicles Registration Fees (V.I.O Charges)	12020132	27,535,806.27	200,000,000.00	200,000,000.00	0.00	172,464,193.73	13.77%
13,649,110.87	Certificate of Road Worthiness Fees	12020132	18,205,274.98	50,000,000.00	50,000,000.00	0.00	31,794,725.02	36.41%
4,349,924.75	Other Traffic Registration Fees	12020132	5,017,559.88	50,000,000.00	50,000,000.00	0.00	44,982,440.12	10.04%
5,608,551.62	Stamp Duty: Other Documents	12010104	1,936,660.21	100,000,000.00	100,000,000.00	0.00	98,063,339.79	1.94%
26,255,045.68	Withholding Tax on Rent	12010109	33,871,803.98	300,000,000.00	300,000,000.00	0.00	266,128,196.02	11.29%
183,402,870.05	Withholding Tax on Bank Interest	12010109	132,681,962.61	500,000,000.00	500,000,000.00	0.00	367,318,037.39	26.54%
814,936.51	Sales of Vehicle Stickers	12020132	1,163,481.28	5,000,000.00	5,000,000.00	0.00	3,836,518.72	23.27%
37,579,400.00	Sales of Motor Vehicle Number Plates	12020132	43,243,347.00	150,000,000.00	150,000,000.00	0.00	106,756,653.00	28.83%

22,502,504.50	Driving Licenses	12020133	21,725,550.75	50,000,000.00	50,000,000.00	0.00	28,274,449.25	43.45%
27,280,419.63	Motor Licenses	12020132	34,565,402.95	100,000,000.00	100,000,000.00	0.00	65,434,597.05	34.57%
9,537,524.75	Motor Vehicle Registration Book Sales	12020132	9,862,669.05	50,000,000.00	50,000,000.00	0.00	40,137,330.95	19.73%
84,680.50	Motor Vehicle Dealership Licenses/Agency @ N 12,500.00	12020137	21,656.25	1,000,000.00	1,000,000.00	0.00	978,343.75	2.17%
0.00	Annual Renewal of Motor Vehicle Dealership Licenses/Agency @ N 5,000.00	12020137	2,212,360.39	3,000,000.00	3,000,000.00	0.00	787,639.61	73.75%
0.00	Tricycle Dealership Licenses/Agency @ N 3,750.00	12020137	0	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
0.00	Annual Renewal of Tri-Cycle Dealership Licenses/Agency @ N 2,000.00	12020137	0	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
0.00	Motorcycle Dealership Licenses/Agency @ N 3,750.00	12020137	0	500,000.00	500,000.00	0.00	500,000.00	0.00%
0.00	Annual Renewal of Motor Cycle Dealership Licenses/Agency @ N 2,000.00	12020137	0	600,000.00	600,000.00	0.00	600,000.00	0.00%
59,755,687.87	Others (Contract Award Fees & Other Monies from LGC & MDAs)	12020417	24,286,712.77	500,000,000.00	500,000,000.00	0.00	475,713,287.23	4.86%
0.00	Development Levy Tax	12010106	0	0	0	0.00	0.00	#DIV/0!
0.00	Cattle Tax	12010108	0	0	0	0.00	0.00	#DIV/0!
11,009,472,164.96	TOTAL		11,334,109,652.48	15,612,100,000.00	15,612,100,000.00	0.00	4,277,990,347.52	72.60%

TABLE III

KATSINA STATE BOARD OF INTERNAL REVENUE STATEMENT OF MONTHLY REVENUE COLLECTION JANUARY – DECEMBER														
CODE	APPROVED 2021 BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
12010101	9,000,000,000.00	599,152,872.20	653,022,506.22	449,458,270.74	708,475,786.99	571,208,722.58	218,705,906.40	633,700,387.69	648,879,502.81	588,616,533.36	560,103,477.33	708,600,141.26	975,362,751.21	7,315,286,858.79
12010109	700,000,000.00	19,582,457.56	17,101,162.52	11,279,397.51	9,813,950.86	7,829,134.70	9,099,550.01	28,211,813.91	13,486,860.43	20,233,277.24	14,529,061.83	16,954,730.36	8,046,157.02	176,167,553.95
12010109	300,000,000.00	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12010109	50,000,000.00	324,782.06	19,580.66	2,826,086.97	639,444.00	1,546,209.91	5,163,046.61	242,748.10	180,271.30	91,010.08	3,872,263.18	3,256.94	814,817.35	15,723,517.16
12010109	2,000,000,000.00	0	0	1,564,196.00	0.00	1,739,937,091.55	1,729,100,186.66	0.00	0.00	0.00	0.00	0.00	0.00	3,470,601,474.21
12010109	1,500,000,000.00	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020132	200,000,000.00	2,319,198.75	3,207,909.38	2,912,043.75	2,938,031.25	1,881,825.00	1,801,903.01	0.00	3,673,209.37	2,479,318.75	0.00	4,120,957.64	2,201,409.37	27,535,806.27
12020132	50,000,000.00	1,571,790.00	1,673,801.25	2,114,310.00	1,857,240.00	988,391.25	1,189,402.50	0.00	3,077,910.00	1,493,703.75	0.00	2,723,201.24	1,515,524.99	18,205,274.98
12020132	50,000,000.00	466,851.00	382,511.25	596,062.50	606,498.75	409,406.25	226,545.00	0.00	480,108.74	410,850.00	0.00	940,751.40	497,974.99	5,017,559.88
12010104	100,000,000.00	156,588.75	37,127.86	714,295.00	50,000.00	0.00	19,175.00	121,179.73	75,820.00	18,617.50	673,991.56	55,252.50	14,612.31	1,936,660.21
12010109	300,000,000.00	2,382,392.20	1,660,258.62	3,832,461.09	584,281.00	2,460,570.10	3,896,646.84	343,507.25	980,786.92	4,817,882.15	10,759,781.87	529,540.34	1,623,695.60	33,871,803.98
12010109	500,000,000.00	7,428,123.82	6,588,004.66	14,406,960.61	5,957,427.35	4,883,993.35	57,022,126.75	5,270,678.56	5,345,603.05	6,944,407.35	3,991,489.97	8,404,596.38	6,438,550.76	132,681,962.61
12020132	5,000,000.00	83,226.00	84,810.00	128,617.50	150,975.00	71,527.50	78,457.50	0.00	161,370.00	103,372.50	0.00	187,110.29	114,014.99	1,163,481.28
12020132	150,000,000.00	4,447,877.00	4,045,400.00	4,702,000.00	4,393,500.00	2,999,250.00	0.00	2,736,750.00	3,609,562.50	0.00	7,505,125.00	0.00	8,803,882.50	43,243,347.00
12020133	50,000,000.00	2,393,000.00	903,000.00	1,369,500.00	3,390,000.00	1,980,957.00	0.00	1,978,000.00	1,386,000.00	44,343.75	2,498,750.00	0.00	5,782,000.00	21,725,550.75
12020132	100,000,000.00	3,123,813.00	3,605,311.87	4,114,976.25	3,798,918.75	2,143,948.12	2,078,855.60	0.00	4,874,636.22	2,665,245.00	0.00	5,169,444.40	2,990,253.74	34,565,402.95
12020132	50,000,000.00	1,011,450.00	0	1,407,656.25	1,360,218.75	933,281.25	0.00	0.00	835,312.50	1,169,437.50	0.00	2,026,406.50	1,118,906.30	9,862,669.05
12020137	1,000,000.00	8,250.00	3,093.75	0	10,312.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,656.25
12020137	3,000,000.00	0	0	0	0	3,093.75	0	0.00	0.00	0.00	2,166,000.00	19,547.90	23,718.74	2,212,360.39
12020137	1,000,000.00	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020137	1,000,000.00	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020137	500,000.00	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020137	600,000.00	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020417	500,000,000.00	1,003,997.45	1,212,048.07	3,215,418.14	2,054,376.68	337,500.00	1,736,952.76	2,560,315.16	1,271,397.33	1,843,879.75	531,500.00	912,622.93	7,606,704.50	24,286,712.77
12010106	0.00	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12010108	0.00	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	15,612,100,000.00	645,456,669.79	693,546,526.11	504,642,252.31	746,080,961.88	2,339,614,902.31	2,030,118,754.64	675,165,380.40	688,318,351.17	630,931,878.68	606,631,440.74	750,647,560.08	1,022,954,974.37	11,334,109,652.48

BUDGETED PERFORMANCE REVIEW OF INTERNALLY GENERATED REVENUE FOR THE YEAR

PREVIOUS YEAR ACTUAL 2020	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2021 (N)	INITIAL/ORIGINAL BUDGET 2021 (N)	SUPPLEMENTARY BUDGET 2021 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
11,009,472,164.96	Board of Internal Revenue	22000800100	11,334,109,652.48	15,612,100,000.00	15,612,100,000.00	0.00	4,277,990,347.52	72.60%
143,176,794.17	Katsina State Bureau of Public Procurement	11101000100	76,836,069.67	1,500,000,000.00	1,500,000,000.00	0.00	1,423,163,930.33	5.12%
95,084,898.62	Office of the Accountant General	22000700100	415,611,026.66	27,201,405,735.00	27,201,405,735.00	0.00	26,785,794,708.34	1.53%
9,678,925.00	Ministry of Agriculture	21500100100	13,633,950.00	128,575,000.00	128,575,000.00	0.00	114,941,050.00	10.60%
0	FASCOKT	21500100100	0	62,000,000.00	62,000,000.00	0.00	62,000,000.00	0.00%
0	KTARDA	21511400100	0	18,500,000.00	18,500,000.00	0.00	18,500,000.00	0.00%
7,876,805.00	Dept. of Livestock & Grazing Res.	21501900100	8,889,280.00	41,550,000.00	41,550,000.00	0.00	32,660,720.00	21.39%
715,750.00	Ministry of Health	52100100100	10,424,950.00	23,970,000.00	23,970,000.00	0.00	13,545,050.00	43.49%
0	Dept. of Drugs, Narcotics and Human Trafficking	52111300100	360,000.00	200,000.00	200,000.00	0.00	-160,000.00	180.00%
24,000.00	Ministry of Work, Housing and Transport	23400100100	370,000.00	5,050,000.00	5,050,000.00	0.00	4,680,000.00	7.33%
2,834,000.00	Dept. of Empowerment and Social Int.	11100700100	0	2,850,000.00	2,850,000.00	0.00	2,850,000.00	0.00%
82,950.00	Civil Service Commission	14700100100	333,000.00	1,000,000.00	1,000,000.00	0.00	667,000.00	33.30%
2,009,000.00	Ministry of Information	12300100100	919,000.00	10,865,000.00	10,865,000.00	0.00	9,946,000.00	8.46%
0	Government Printing Department	12301300100	2,414,880.00	50,000,000.00	50,000,000.00	0.00	47,585,120.00	4.83%
155,250.00	Dept. of Establishment and Training	12500500100	59,500.00	1,320,000.00	1,320,000.00	0.00	1,260,500.00	4.51%
0	Dept. of Human Capital Development	12500500200	0	500,000.00	500,000.00	0.00	500,000.00	0.00%
0	Office of the Auditor General for Local Government	14000100200	0	400,000.00	400,000.00	0.00	400,000.00	0.00%
0	Office of the Auditor General for the State	14000100100	530,000.00	700,000.00	700,000.00	0.00	170,000.00	75.71%
43,361,219.72	Ministry of Lands and Survey	26000100100	76,574,058.09	1,672,500,000.00	1,672,500,000.00	0.00	1,595,925,941.91	4.58%
25,331,425.00	High Court of Justice	32605100100	31,067,695.00	50,000,000.00	50,000,000.00	0.00	18,932,305.00	62.14%

288,250.00	Sharia Court of Appeal	32605300100	199,250.00	1,800,000.00	1,800,000.00	0.00	1,600,750.00	11.07%
14,699,600.00	Ministry of Commerce and Industry	22200100100	18,196,206.52	100,000,000.00	100,000,000.00	0.00	81,803,793.48	18.20%
0	Dept. of Market Development	22205300100	0	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00%
6,268,500.00	Ministry of Education	51700100100	15,115,008.04	26,850,000.00	26,850,000.00	0.00	11,734,991.96	56.29%
0	Dept. of Higher Education	51705600100	0	14,300,000.00	14,300,000.00	0.00	14,300,000.00	0.00%
1,910,400.00	Ministry of Sport & Social Development	51300100100	51,000.00	4,500,000.00	4,500,000.00	0.00	4,449,000.00	1.13%
0	Sports Council	53905100100	2,542,000.00	12,000,000.00	12,000,000.00	0.00	9,458,000.00	21.18%
5,082,360.00	Ministry of Women Affairs	51400100100	13,493,360.00	12,500,000.00	12,500,000.00	0.00	-993,360.00	107.95%
1,976,250.00	Local Government Service Commission	14700100200	1,450,000.00	5,650,000.00	5,650,000.00	0.00	4,200,000.00	25.66%
98,700.00	Judicial Service Commission	31801100100	104,600.00	1,000,000.00	1,000,000.00	0.00	895,400.00	10.46%
496,000.00	Dept. of Youth Development	11102000100	239,000.00	16,400,000.00	16,400,000.00	0.00	16,161,000.00	1.46%
510,000.00	SUBEB	51700800100	0	15,480,000.00	15,480,000.00	0.00	15,480,000.00	0.00%
10,035,682.00	Office of the Surveyor General	23400200100	13,426,830.80	11,200,000.00	11,200,000.00	0.00	-2,226,830.80	119.88%
0	State Independent Electoral Commission	14800100100	0	74,550,000.00	74,550,000.00	0.00	74,550,000.00	0.00%
0	Ministry of Science, Tech. & Innovation	22800100100	0	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00%
0	Teachers Service Board	51705400100	413,000.00	500,000.00	500,000.00	0.00	87,000.00	82.60%
0	Dept. of Inter-Govt. & Dev. Partners	11113200100	712,500.00	97,200,000.00	97,200,000.00	0.00	96,487,500.00	0.73%
0	Ministry of Resource Development	23305100100	0	305,000,000.00	305,000,000.00	0.00	305,000,000.00	0.00%
235,000.00	Department of Employment Promotion	22700500100	202,000.00	1,500,000.00	1,500,000.00	0.00	1,298,000.00	13.47%
0	Department of Banking & Finance	11118300100	0	538,765,000.00	538,765,000.00	0.00	538,765,000.00	0.00%
1,332,600.00	Dept. of Skills Acquisition	51400200100	558,400.00	1,500,000.00	1,500,000.00	0.00	941,600.00	37.23%
0	Department of Community Development	55100300100	20,000.00	915,000.00	915,000.00	0.00	895,000.00	2.19%
56,852.00	Ministry of Justice	32600100100	282,452.00	72,100,000.00	72,100,000.00	0.00	71,817,548.00	0.39%
11,382,793,376.47	TOTAL		12,039,138,669.26	47,718,195,735.00	47,718,195,735.00	0.00	35,679,057,065.74	25.23%

INTERNALLY GENERATED REVENUE FROM AGENCIES/PARASTATALS FOR THE YEAR UNDER REVIEW									
S/N	MINISTRY/DEPARTMENT/AGENCY	CODE	ACTUAL COLLECTION						
			JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY
1	HSMB	052110200100	21,673,341.95	23,866,308.21	17,588,093.98	17,331,579.27	21,999,395.01	21,117,238.00	12,243,738.00
2	PHCDA	052100300100	772,730.00	874,996.15	936,360.00	768,990.00	695,350.44	744,120.86	853,981.10
3	College of Nursing and Midwifery	052100300100	17,356,500.75	480,000.00	8,300,500.00	2,861,000.00	2,429,100.00	1,275,445.45	3,249,516.82
4	College of Health Sciences	052110600100	636,400.00	736,349.00	3,057,000.00	3,376,250.00	1,625,500.00	7,207,500.00	13,954,700.00
5	Drugs and Management Agency	052111300200	1,931,228.12	1,708,861.50	0.00	1,916,880.33	1,572,161.56	1,706,542.89	3,589,880.34
6	KTSTA	023400100200	58,837,330.00	59,868,450.00	67,595,320.00	58,275,145.00	561,337,005.00	71,203,380.00	437,608,805.00
7	Housing Authority	025301000100	318,000.00	406,945.31	2,222,463.31	400,000.00	1,152,500.00	1,235,805.09	1,031,735.00
8	KTTV	012300300100	724,000.00	375,500.00	808,900.00	575,000.00	693,500.00	893,900.00	1,170,000.00
9	Katsina State Radio	012300400100	5,567,508.82	2,818,346.00	4,708,317.88	3,004,054.14	3,379,536.59	2,784,182.29	5,257,621.68
10	History & Culture Bureau	012301500100	0.00	0.00	3,500.00	100,000.00	50,000.00	150,000.00	100,000.00
11	KURPB	025305600100	1,473,800.00	1,094,200.00	1,353,200.00	1,223,375.00	2,330,950.00	2,448,475.00	824,250.00
12	Pilgrims Welfare Board	011103700300	1,627,397.26	2,027,589.04	2,094,608.21	2,183,967.12	2,246,473.97	2,350,997.26	1,747,625.70
13	Investment Promotion Agency	022200100200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Water Board	025210100200	24,509,801.00	13,296,929.00	35,985,800.00	152,633,038.00	36,817,415.00	33,479,992.00	41,423,028.00
15	Isa Kaita College of Education D/Ma	051701900100	5,155,600.00	1,633,750.00	2,106,646.00	1,361,025.28	1,193,472.50	31,834,640.00	5,733,455.00
16	Dr. Yusuf Bala Usman College of Legal Studies Daura	051701700100	10,671,454.00	12,241,779.00	8,631,550.00	7,945,429.00	2,524,771.00	3,986,750.00	1,421,379.00
17	Hassan Usman Katsina Polytechnic	051701800100	12,938,761.00	6,978,774.00	5,606,488.00	3,225,500.00	10,468,685.00	23,865,310.00	34,402,818.00
18	Umaru Musa Yar'adua University, Katsina	051702100100	10,662,270.00	25,772,464.53	51,953,761.44	60,404,382.82	49,411,437.85	15,787,245.21	28,208,794.98
19	Katsina State Scholarship Board	051705600100	430,000.00	320,000.00	388,000.00	0.00	0.00	0.00	290,000.00
20	STEB	051705300100	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
21	Institute of Technology Management	022800700100	1,009,791.44	560,205.31	428,525.00	202,092.85	4,592,851.41	9,835,669.56	4,539,304.24
22	KASROMA	023400400100	95,000.00	120,000.00	847,000.00	1,185,000.00	890,000.00	1,600,000.00	110,000.00
23	SEPA	053501600100	521,850.00	173,000.00	342,000.00	146,000.00	426,000.00	523,250.00	1,445,500.00
24	Katsina Motel	12020720	915,111.78	543,603.35	522,952.48	319,964.11	342,099.24	190,150.23	210,362.46
25	Fatima Baika Market	12020720	1,543,080.00	2,969,580.00	943,000.00	1,360,900.00	1,615,700.00	2,241,800.00	3,656,000.00
26	Hotels Board	12020720	6,917,866.15	7,238,700.00	8,320,450.00	6,110,240.00	6,216,585.15	7,149,350.91	6,691,039.38
	TOTAL		186,288,822.27	166,116,330.40	224,744,436.30	326,909,812.92	714,010,489.72	243,611,744.75	609,763,534.70

ACTUAL COLLECTION						FINAL BUDGETTED	VARIANCES ON FINAL BUDGETTED	
AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL		VARIANCES	PERC.
12,042,069.62	11,302,606.00	10,043,232.00	12,000,239.00	13,474,119.00	194,681,960.04	742,379,158.00	547,697,197.96	26.22%
1,163,419.32	1,227,112.80	1,421,562.80	1,034,015.00	1,323,739.00	11,816,377.47	0.00	-11,816,377.47	#DIV/0!
348,249.05	8,037,303.91	2,662,963.84	8,182,103.72	9,476,135.04	64,658,818.58	25,823,000.00	-38,835,818.58	250.39%
18,902,300.00	10,723,700.00	1,693,450.00	7,740,400.00	79,000.00	69,732,549.00	25,903,000.00	-43,829,549.00	269.21%
3,052,579.10	3,843,567.76	3,531,560.00	3,685,049.57	5,805,928.72	32,344,239.89	37,900,000.00	5,555,760.11	85.34%
68,543,005.00	66,156,860.00	74,360,508.00	76,189,575.00	88,946,690.00	1,688,922,073.00	863,029,200.00	-825,892,873.00	195.70%
2,224,490.43	730,741.00	0.00	625,307.85	1,123,283.33	11,471,271.32	1,638,730,020.00	1,627,258,748.68	0.70%
795,000.00	186,000.00	722,000.00	1,430,000.00	2,930,709.00	11,304,509.00	26,000,000.00	14,695,491.00	43.48%
3,839,947.18	1,975,744.77	2,522,963.84	1,463,000.00	4,708,526.06	42,029,749.25	74,300,000.00	32,270,250.75	56.57%
80,000.00	0.00	0.00	0.00	0.00	483,500.00	7,386,527.00	6,903,027.00	6.55%
845,250.00	2,218,050.00	1,643,400.00	1,643,400.00	888,525.00	17,986,875.00	200,500,000.00	182,513,125.00	8.97%
1,580,309.75	1,479,484.77	1,325,166.87	1,079,201.21	1,058,661.00	20,801,482.16	15,630,000.00	-5,171,482.16	133.09%
0.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	0.00%
31,686,422.00	20,112,385.00	26,027,317.00	65,941,577.00	43,113,086.00	525,026,790.00	404,045,020.00	-120,981,770.00	129.94%
14,042,552.00	3,653,105.00	6,034,005.00	4,142,105.00	11,356,160.00	88,246,515.78	156,780,000.00	68,533,484.22	56.29%
336,541.00	2,577,990.00	883,000.00	517,100.00	3,122,180.00	54,859,923.00	80,000,000.00	25,140,077.00	68.57%
6,245,535.00	3,420,100.00	5,922,761.00	7,304,905.00	79,557,379.00	199,937,016.00	233,249,205.00	33,312,189.00	85.72%
11,312,034.07	290,723,012.09	199,955,927.27	61,455,244.86	28,060,867.11	833,707,442.23	589,745,000.00	-243,962,442.23	141.37%
614,000.00	61,000.00	965,000.00	878,000.00	1,898,000.00	5,844,000.00	22,695,000.00	16,851,000.00	25.75%
0.00	0.00	0.00	605,500.00	0.00	615,500.00	6,500,000.00	5,884,500.00	9.47%
3,847,152.48	3,998,234.71	1,168,004.96	271,859.63	37,958.91	30,491,650.50	38,835,519.00	8,343,868.50	78.51%
45,000.00	0.00	25,020.00	500,000.00	0.00	5,417,020.00	57,000,000.00	51,582,980.00	9.50%
1,435,500.00	1,366,000.00	1,417,500.00	1,416,500.00	1,477,500.00	10,690,600.00	29,200,000.00	18,509,400.00	36.61%
434,891.95	394,224.16	686,721.74	511,059.01	273,187.50	5,344,328.01	50,000,000.00	44,655,671.99	10.69%
1,670,000.00	2,425,300.00	2,004,000.00	2,112,500.00	1,390,000.00	23,931,860.00	0.00	-23,931,860.00	#DIV/0!
7,215,915.00	6,169,570.00	5,669,510.00	6,207,153.27	8,253,800.00	82,160,179.86	60,000,000.00	-22,160,179.86	136.93%
192,302,162.95	442,782,091.97	350,685,574.32	266,935,795.12	308,355,434.67	4,032,506,230.09	5,485,630,649.00	1,453,124,418.91	73.51%

B. INTERNALLY REVENUE GENERATION BY MINISTRIES, DEPARTMENTS AND AGENCIES

Table IV below represent the State Ministries, Departments and Agencies collection (Non-Taxes) for the year under review which amounted to ₦705,029,016.78 as against the Board anticipated Budgeted figure of ₦32,106,095,735.00 This shows 2.20% performance with a deficit of ₦31,401,066,718.22 or 97.80% as detailed below: -

Table IV

Katsina State Ministries, Departments and Agencies Statement of Budgeted and Actual Revenue collection on Non-Taxes for the year

PREVIOUS YEAR ACTUAL (2020) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2021 (N)	INITIAL/ORIGINAL BUDGET 2021 (N)	SUPPLEMENTARY BUDGET 2021 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
143,176,794.17	Katsina State Bureau of Public Procurement	11101000100	76,836,069.67	1,500,000,000.00	1,500,000,000.00	0.00	1,423,163,930.33	5.12%
95,084,898.62	Office of the Accountant General	22000700100	415,611,026.66	27,201,405,735.00	27,201,405,735.00	0.00	26,785,794,708.34	1.53%
9,678,925.00	Ministry of Agriculture	21500100100	13,633,950.00	128,575,000.00	128,575,000.00	0.00	114,941,050.00	10.60%
0	FASCOKT	21500100100	0	62,000,000.00	62,000,000.00	0.00	62,000,000.00	0.00%
0	KTARDA	21511400100	0	18,500,000.00	18,500,000.00	0.00	18,500,000.00	0.00%
7,876,805.00	Dept. of Livestock & Grazing Res.	21501900100	8,889,280.00	41,550,000.00	41,550,000.00	0.00	32,660,720.00	21.39%
715,750.00	Ministry of Health	52100100100	10,424,950.00	23,970,000.00	23,970,000.00	0.00	13,545,050.00	43.49%
0	Dept. of Drugs, Narcotics and Human Trafficking	52111300100	360,000.00	200,000.00	200,000.00	0.00	-160,000.00	180.00%
24,000.00	Ministry of Work, Housing and Transport	23400100100	370,000.00	5,050,000.00	5,050,000.00	0.00	4,680,000.00	7.33%
2,834,000.00	Dept. of Empowerment and Social Int.	11100700100	0	2,850,000.00	2,850,000.00	0.00	2,850,000.00	0.00%
82,950.00	Civil Service Commission	14700100100	333,000.00	1,000,000.00	1,000,000.00	0.00	667,000.00	33.30%
2,009,000.00	Ministry of Information	12300100100	919,000.00	10,865,000.00	10,865,000.00	0.00	9,946,000.00	8.46%
0	Government Printing Department	12301300100	2,414,880.00	50,000,000.00	50,000,000.00	0.00	47,585,120.00	4.83%
155,250.00	Dept. of Establishment and Training	12500500100	59,500.00	1,320,000.00	1,320,000.00	0.00	1,260,500.00	4.51%
0	Dept. of Human Capital Development	12500500200	0	500,000.00	500,000.00	0.00	500,000.00	0.00%
0	Office of the Auditor General for Local Government	14000100200	0	400,000.00	400,000.00	0.00	400,000.00	0.00%
0	Office of the Auditor General for the State	14000100100	530,000.00	700,000.00	700,000.00	0.00	170,000.00	75.71%
43,361,219.72	Ministry of Lands and Survey	26000100100	76,574,058.09	1,672,500,000.00	1,672,500,000.00	0.00	1,595,925,941.91	4.58%
25,331,425.00	High Court of Justice	32605100100	31,067,695.00	50,000,000.00	50,000,000.00	0.00	18,932,305.00	62.14%
288,250.00	Sharia Court of Appeal	32605300100	199,250.00	1,800,000.00	1,800,000.00	0.00	1,600,750.00	11.07%
14,699,600.00	Ministry of Commerce and Industry	22200100100	18,196,206.52	100,000,000.00	100,000,000.00	0.00	81,803,793.48	18.20%
0	Dept. of Market Development	22205300100	0	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00%
6,268,500.00	Ministry of Education	51700100100	15,115,008.04	26,850,000.00	26,850,000.00	0.00	11,734,991.96	56.29%
0	Dept. of Higher Education	51705600100	0	14,300,000.00	14,300,000.00	0.00	14,300,000.00	0.00%

1,910,400.00	Ministry of Sport & Social Development	51300100100	51,000.00	4,500,000.00	4,500,000.00	0.00	4,449,000.00	1.13%
0	Sports Council	53905100100	2,542,000.00	12,000,000.00	12,000,000.00	0.00	9,458,000.00	21.18%
5,082,360.00	Ministry of Women Affairs	51400100100	13,493,360.00	12,500,000.00	12,500,000.00	0.00	-993,360.00	107.95 %
1,976,250.00	Local Government Service Commission	14700100200	1,450,000.00	5,650,000.00	5,650,000.00	0.00	4,200,000.00	25.66%
98,700.00	Judicial Service Commission	31801100100	104,600.00	1,000,000.00	1,000,000.00	0.00	895,400.00	10.46%
496,000.00	Dept. of Youth Development	11102000100	239,000.00	16,400,000.00	16,400,000.00	0.00	16,161,000.00	1.46%
510,000.00	SUBEB	51700800100	0	15,480,000.00	15,480,000.00	0.00	15,480,000.00	0.00%
10,035,682.00	Office of the Surveyor General	23400200100	13,426,830.80	11,200,000.00	11,200,000.00	0.00	-2,226,830.80	119.88 %
0	State Independent Electoral Commission	14800100100	0	74,550,000.00	74,550,000.00	0.00	74,550,000.00	0.00%
0	Ministry of Science, Tech. & Innovation	22800100100	0	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00%
0	Teachers Service Board	51705400100	413,000.00	500,000.00	500,000.00	0.00	87,000.00	82.60%
0	Dept. of Inter-Govt. & Dev. Partners	11113200100	712,500.00	97,200,000.00	97,200,000.00	0.00	96,487,500.00	0.73%
0	Ministry of Resource Development	23305100100	0	305,000,000.00	305,000,000.00	0.00	305,000,000.00	0.00%
235,000.00	Department of Employment Promotion	22700500100	202,000.00	1,500,000.00	1,500,000.00	0.00	1,298,000.00	13.47%
0	Department of Banking & Finance	11118300100	0	538,765,000.00	538,765,000.00	0.00	538,765,000.00	0.00%
1,332,600.00	Dept. of Skills Acquisition	51400200100	558,400.00	1,500,000.00	1,500,000.00	0.00	941,600.00	37.23%
0	Department of Community Development	55100300100	20,000.00	915,000.00	915,000.00	0.00	895,000.00	2.19%
56,852.00	Ministry of Justice	32600100100	282,452.00	72,100,000.00	72,100,000.00	0.00	71,817,548.00	0.39%
373,321,211.51	TOTAL		705,029,016.78	32,106,095,735.00	32,106,095,735.00	0.00	31,401,066,718.22	2.20%

The attention of the Chairman, Board of Internal Revenue and Accounting officers of Revenue Generating MDA's should be drawn to their deficiency to meet up target and the need to be scientific in Revenue Generation in terms of forecast and collection methods to enable Government to be realistic and disciplined in Budget implementation.

BUDGET PERFORMANCE REVIEW ON CAPITAL EXPENDITURE FOR THE YEAR

The sum of **₦204,167,674,318.00** was budgeted for Administrative Sector, Economic Sector, Law and Justice Sector, and Social Services Sector for the year under review.

The sum of **₦57,631,278,657.13** was recognized as expenditure which shows performance of **28.23%**

BUDGET PERFORMANCE REVIEW OF CAPITAL EXPENDITURE OF MDA'S FOR THE YEAR									
S/N	PREVIOUS YEAR ACTUAL (2020) (N)	MINISTRY/DEPARTMENT	CODE	ACTUAL RECURRENT EXPENDITURE (N)	FINAL BUDGET (N)	SUPPLEMENTARY BUDGET (N)	INITIAL/ORIGINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
ADMINISTRATIVE SECTOR			01						
1	760,769,473.08	Department of Inter-Governmental and Development Partners	011113200100	77,748,735.74	2,170,000,000.00	0.00	2,170,000,000.00	2,092,251,264.26	3.58%
2	51,342,500.00	Department of Empowerment and Social Intervention	011100700100	11,973,500.00	2,031,635,900.00	0.00	2,031,635,900.00	2,019,662,400.00	0.59%
3	0.00	Sustainable Development Goals (SDGs)	011101000200	10,221,600.00	600,000,000.00	0.00	600,000,000.00	589,778,400.00	1.70%
4	0.00	State Bureau of Public Procurement	011101000100	30,587,769.35	100,000,000.00	0.00	100,000,000.00	69,412,230.65	30.59%
5	0.00	Office of the Secretary to the Government of the State	011101300100	122,935,000.00	2,300,000,000.00	0.00	2,300,000,000.00	2,177,065,000.00	5.35%
6	64,311,125.00	Ministry of Religious Affairs	011103700100	125,048,000.00	205,000,000.00	0.00	205,000,000.00	79,952,000.00	61.00%
7	0.00	Islamic Education Bureau	011103700200	0.00	65,000,000.00	0.00	65,000,000.00	65,000,000.00	0.00%
8	0.00	Department of Banking & Finance	011118300100	0.00	400,000,000.00	0.00	400,000,000.00	400,000,000.00	0.00%
9	908,435,909.95	Katsina State House of Assembly	011200300100	1,887,000,000.00	1,887,000,000.00	0.00	1,887,000,000.00	0.00	100.00%
10	180,014,166.53	Ministry of Information, Culture and Home Affairs	012300100100	105,088,579.90	169,000,000.00	0.00	169,000,000.00	63,911,420.10	62.18%
11	111,000,000.00	Katsina State Television Authority	012300300100	0.00	128,750,000.00	0.00	128,750,000.00	128,750,000.00	0.00%
12	450,000,000.00	Katsina State Radio Service	012300400100	0.00	765,200,000.00	0.00	765,200,000.00	765,200,000.00	0.00%
13	55,000,000.00	Government Printing Department	012301300100	0.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00%
14	0.00	History & Culture Bureau	012301500100	0.00	196,450,000.00	0.00	196,450,000.00	196,450,000.00	0.00%
15	1,200,000,000.00	Office of the Head of Civil Service of the State	012500100100	989,021,406.00	1,600,000,000.00	0.00	1,600,000,000.00	610,978,594.00	61.81%
16	800,000,000.00	Directorate of Establishment, Pension and Training	012500500100	34,383,049.40	393,037,035.00	0.00	393,037,035.00	358,653,985.60	8.75%
17	0.00	Department of Human Capital Development	012500500200	17,500,000.00	25,000,000.00	0.00	25,000,000.00	7,500,000.00	70.00%
18	80,000,000.00	Office of The Auditor-General for the State	014000100100	44,359,513.39	104,700,000.00	0.00	104,700,000.00	60,340,486.61	42.37%
19	50,000,000.00	Office of The Auditor-General for the Local Government	014000100200	0.00	83,488,265.00	0.00	83,488,265.00	83,488,265.00	0.00%
20	20,000,000.00	Civil Service Commission	014700100100	52,889,073.09	70,000,000.00	0.00	70,000,000.00	17,110,926.91	75.56%
21	250,000,000.00	Local Government Service Commission	014700100200	0.00	276,417,855.00	0.00	276,417,855.00	276,417,855.00	0.00%
22	0.00	State Independent Electoral Commission	014800100100	127,902,600.00	820,000,000.00	0.00	820,000,000.00	692,097,400.00	15.60%
	4,980,873,174.56	SUB-TOTAL FOR ADMIN SECTOR		3,636,658,826.87	14,450,679,055.00	0.00	14,450,679,055.00	10,814,020,228.13	25.17%
ECONOMIC SECTOR			02						
1	1,158,880,172.69	Ministry of Agriculture and Natural Resources	021500100100	825,157,309.53	9,636,166,953.00	0.00	9,636,166,953.00	8,811,009,643.47	8.56%
2	0.00	Farmers Supply Company	021511000100	11,193,478.40	3,420,000,000.00	0.00	3,420,000,000.00	3,408,806,521.60	0.33%
3	0.00	Agricultural and Rural Development Authority	021511400100	34,497,264.26	3,984,456,553.00	0.00	3,984,456,553.00	3,949,959,288.74	0.87%
4	0.00	Department of Livestock and Grazing Reserve	021511500100	80,730,046.45	9,160,000,000.00	6,250,000,000.00	2,910,000,000.00	9,079,269,953.55	0.88%
5	377,896,882.00	Ministry of Finance	022000100100	1,587,559,630.67	6,018,308,389.00	0.00	6,018,308,389.00	4,430,748,758.33	26.38%

6	0.00	Ministry of Budget and Economic Planning	022000300100	38,021,137.00	305,000,000.00	0.00	305,000,000.00	266,978,863.00	12.47%
7	288,940,730.00	Ministry of Commerce, Industry and Tourism	022200100100	130,067,425.43	1,015,000,000.00	0.00	1,015,000,000.00	884,932,574.57	12.81%
8	0.00	Investment Promotion Agency	022200100200	12,920,000.00	1,861,587,500.00	0.00	1,861,587,500.00	1,848,667,500.00	0.69%
9	0.00	Department of Market Development	022205300100	8,253,526.82	300,000,000.00	0.00	300,000,000.00	291,746,473.18	2.75%
10	216,093,077.76	Ministry of Lands	022600100100	56,515,490.61	2,210,000,000.00	0.00	2,210,000,000.00	2,153,484,509.39	2.56%
11	0.00	Katsina State Urban and Regional Planning Board	025305600100	0.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	0.00%
12	0.00	Office of the Surveyor-General	023400200100	0.00	42,000,000.00	0.00	42,000,000.00	42,000,000.00	0.00%
13	0.00	Department of Employment Promotion	022700500100	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00%
14	0.00	Ministry of Science, Technology and Innovation	022800100100	378,551,342.78	646,365,948.00	0.00	646,365,948.00	267,814,605.22	58.57%
15	0.00	Katsina State Institute of Technology and Management	022800700100	0.00	740,000,000.00	0.00	740,000,000.00	740,000,000.00	0.00%
16	1,155,256,904.38	Department of Power and Energy	023100100100	95,722,231.49	115,104,800.00	0.00	115,104,800.00	19,382,568.51	83.16%
17	0.00	Rural Electrification Board (REB)	023100300100	143,455,460.29	2,405,023,335.00	0.00	2,405,023,335.00	2,261,567,874.71	5.96%
18	19,184,500.00	Ministry of Resource Development	023305100100	115,914,840.11	1,870,000,000.00	0.00	1,870,000,000.00	1,754,085,159.89	6.20%
19	4,882,102,532.29	Ministry of Works, Housing and Transport	023400100100	18,529,470,544.71	40,706,031,489.00	0.00	40,706,031,489.00	22,176,560,944.29	45.52%
20	0.00	Katsina State Road Maintenance Management Agency	023400400100	420,000,000.00	3,857,966,027.00	0.00	3,857,966,027.00	3,437,966,027.00	10.89%
21	0.00	State Housing Authority	025301000100	0.00	1,082,261,459.00	0.00	1,082,261,459.00	1,082,261,459.00	0.00%
22	2,258,661,790.39	Ministry of Water Resources	025200100100	4,536,939,110.09	18,221,000,000.00	0.00	18,221,000,000.00	13,684,060,889.91	24.90%
23	0.00	Rural Water Supply and Sanitation Agency	025210300100	2,175,000.00	2,414,000,000.00	0.00	2,414,000,000.00	2,411,825,000.00	0.09%
24	0.00	Department of Rural and Semi-Urban Water Supply	025210400100	125,234,382.67	1,613,601,585.00	0.00	1,613,601,585.00	1,488,367,202.33	7.76%
	10,357,016,589.51	SUB-TOTAL FOR ECONOMIC SECTOR		27,132,378,221.31	111,843,874,038.00	6,250,000,000.00	105,593,874,038.00	84,711,495,816.69	24.26%
LAW & JUSTICE SECTOR			03						
1	22,125,000.00	Judicial Service Commission	031801100100	17,121,000.00	26,340,000.00	0.00	26,340,000.00	9,219,000.00	65.00%
2	80,000,000	Ministry of Justice	032600100100	40,475,250.00	150,000,000.00	0.00	150,000,000.00	109,524,750.00	26.98%
3	100,000,000.00	High Court of Justice	032605100100	549,814,000.00	874,000,000.00	0.00	874,000,000.00	324,186,000.00	62.91%
4	20,000,000.00	Sharia Court of Appeal	032605300100	88,250,000.00	227,500,000.00	0.00	227,500,000.00	139,250,000.00	38.79%
5	0.00	Sharia Commission	032605400100	17,000,000.00	19,000,000.00	0.00	19,000,000.00	2,000,000.00	89.47%
	222,125,000.00	SUB-TOTAL FOR LAW & JUSTICE SECTOR		712,660,250.00	1,296,840,000.00	0.00	1,296,840,000.00	584,179,750.00	54.95%
SOCIAL SECTOR			05						
1	483,208,235.90	Ministry of Sports & Social Development	051300100100	389,570,509.78	943,528,900.00	0.00	943,528,900.00	553,958,390.22	41.29%
2	0.00	State Emergency Management Agency	053505300100	169,877,500.00	650,000,000.00	0.00	650,000,000.00	480,122,500.00	26.14%
3	0.00	Department of Youth Development	051300200100	5,650,000.00	140,000,000.00	0.00	140,000,000.00	134,350,000.00	4.04%
4	303,178,084.00	Ministry of Women Affairs	051400100100	98,125,421.55	520,000,000.00	0.00	520,000,000.00	421,874,578.45	18.87%
5	0.00	Department of Girl Child Education and Child Development	051400100200	56,438,120.99	128,900,000.00	0.00	128,900,000.00	72,461,879.01	43.78%
6	0.00	Department of Skills Acquisition and Vocational Training	051400200100	17,684,202.50	444,100,410.00	0.00	444,100,410.00	426,416,207.50	3.98%
7	2,099,044,188.74	Ministry of Education	051700100100	1,841,003,320.81	5,920,839,605.00	0.00	5,920,839,605.00	4,079,836,284.19	31.09%
8	0.00	State Universal Basic Education Board	051700300100	0.00	5,025,052,448.00	0.00	5,025,052,448.00	5,025,052,448.00	0.00%
9	0.00	Katsina State Library Board	051700800100	0.00	77,708,335.00	0.00	77,708,335.00	77,708,335.00	0.00%
10	0.00	Agency for Mass Education	051701000100	0.00	79,970,545.00	0.00	79,970,545.00	79,970,545.00	0.00%
11	0.00	Science and Technical Education Board (STEB)	051705300100	84,680,378.90	1,834,517,647.00	0.00	1,834,517,647.00	1,749,837,268.10	4.62%
12	0.00	Department of Higher Education	051700100200	571,985,252.76	2,365,000,000.00	0.00	2,365,000,000.00	1,793,014,747.24	24.19%
13	0.00	Yusuf Bala Usman College, Daura	051701700100	0.00	766,399,634.00	0.00	766,399,634.00	766,399,634.00	0.00%
14	0.00	Hassan Usman Katsina Polytechnic	051701800100	0.00	355,000,000.00	0.00	355,000,000.00	355,000,000.00	0.00%

15	0.00	Isa Kaita College of Education Dutsin-ma	051701900100	0.00	274,937,400.00	0.00	274,937,400.00	274,937,400.00	0.00%
16	0.00	Umaru Musa Yar'adua University, Katsina	051702100100	44,919,854.95	1,535,000,000.00	0.00	1,535,000,000.00	1,490,080,145.05	2.93%
17	0.00	Katsina State Scholarship Board	051705600100	282,470,950.00	1,300,000,000.00	0.00	1,300,000,000.00	1,017,529,050.00	21.73%
18	1,274,908,780.94	Ministry of Health	052100100100	687,713,069.82	14,127,285,737.00	0.00	14,127,285,737.00	13,439,572,667.18	4.87%
19	0.00	Contributory Health Care Development Agency	052100200100	0.00	3,705,993,111.00	0.00	3,705,993,111.00	3,705,993,111.00	0.00%
20	0.00	State Primary Health Care Development Agency	052100300100	0.00	3,036,225,537.00	0.00	3,036,225,537.00	3,036,225,537.00	0.00%
21	0.00	College of Nursing and Midwifery	052110400100	0.00	2,162,550,000.00	0.00	2,162,550,000.00	2,162,550,000.00	0.00%
22	0.00	College of Health Sciences	052110600100	0.00	561,665,600.00	0.00	561,665,600.00	561,665,600.00	0.00%
23	0.00	Drugs Supply Management Agency	052111300200	0.00	225,750,000.00	0.00	225,750,000.00	225,750,000.00	0.00%
24	0.00	Hospital Services Management Board	052110200100	0.00	1,574,972,078.00	0.00	1,574,972,078.00	1,574,972,078.00	0.00%
25	0.00	State Agency for the Control of Aids	052111600100	0.00	1,130,563,126.00	0.00	1,130,563,126.00	1,130,563,126.00	0.00%
26	0.00	Department of Drugs, Narcotics and Human Trafficking	052111300100	5,360,000.00	178,000,000.00	0.00	178,000,000.00	172,640,000.00	3.01%
27	2,361,014,551.45	Ministry of Environment	053500100100	21,614,499,961.31	23,531,456,685.00	0.00	23,531,456,685.00	1,916,956,723.69	91.85%
28	0.00	State Environmental Protection and Sanitation Agency	053501600100	200,000,000.00	668,186,500.00	0.00	668,186,500.00	468,186,500.00	29.93%
29	0.00	Ministry for Rural Development	051900100200	25,000,000.00	2,900,000,000.00	0.00	2,900,000,000.00	2,875,000,000.00	0.86%
30	0.00	Department of Community Development	055100300100	42,740,000.00	290,000,000.00	0.00	290,000,000.00	247,260,000.00	14.74%
31	0.00	Ministry for Local Government and Chieftaincy Affairs	055100100100	11,862,815.58	122,677,927.00	0.00	122,677,927.00	110,815,111.42	9.67%
	6,521,353,841.03	SUB-TOTAL FOR SOCIAL SECTOR		26,149,581,358.95	76,576,281,225.00	0.00	76,576,281,225.00	50,426,699,866.05	34.15%
	22,081,368,605.10	GRAND TOTAL		57,631,278,657.13	204,167,674,318.00	6,250,000,000.00	197,917,674,318.00	146,536,395,660.87	28.23%

PERSONNEL COST

Tables below represent the State Ministries, Departments and Agencies Personnel Cost for the year under review which amounted to **₦31,304,409,192.27** as against the anticipated Budgeted figure of **₦32,727,008,264.00** This shows **95.65%** performance as detailed below: -

BUDGET PERFORMANCE REVIEW FOR PERSONNEL COST OF MDA'S FOR THE YEAR									
S/N	PREVIOUS YEAR ACTUAL (2020) (N)	MINISTRY/DEPARTMENT	CODE	ACTUAL PERSONNEL COST (N)	FINAL BUDGET 2021 (N)	INITIAL/ORIGINAL BUDGET 2021 (N)	SUPPLEMENTARY BUDGET 2021 (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
ADMINISTRATIVE SECTOR			01						
1	162,570,121.61	Government House	011100100100	171,287,525.95	104,233,187.00	104,233,187.00	0.00	-67,054,338.95	164.33%
2	45,177,559.75	Deputy Governor's Office	011100100200	43,140,297.52	46,910,292.00	46,910,292.00	0.00	3,769,994.48	91.96%
3	3,226,656.04	Department of Inter-Governmental and Development Partners	011113200100	42,433,069.10	14,398,050.00	14,398,050.00	0.00	-28,035,019.10	294.71%
4	14,540,816.35	Department of Empowerment and Social Intervention	011100700100	15,854,941.20	18,294,631.00	18,294,631.00	0.00	2,439,689.80	86.66%
5	948,023.73	Sustainable Development Goals (SDGs)	011101000200	11,552,551.12	5,428,235.00	5,428,235.00	0.00	-6,124,316.12	212.82%
6	0.00	State Bureau of Public Procurement	011101000100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
7	332,983,467.35	Office of the Secretary to the Government of the State	011101300100	285,786,125.76	255,627,114.00	255,627,114.00	0.00	-30,159,011.76	111.80%
8	0.00	Office of the Special Adviser Security	011101300300	0.00	0.00	0.00	0.00	0.00	#DIV/0!
9	21,750,833.33	Ministry of Religious Affairs	011103700100	23,243,542.83	32,042,175.00	32,042,175.00	0.00	8,798,632.17	72.54%
10	55,540,754.12	Islamic Education Bureau	011103700200	46,942,862.47	58,540,198.00	58,540,198.00	0.00	11,597,335.53	80.19%
11	48,161,564.68	Pilgrims Welfare Board	011103700300	51,616,415.14	53,345,246.00	53,345,246.00	0.00	1,728,830.86	96.76%
12	0.00	Ministry of Special Services	011104400100	0.00	5,816,930.00	5,816,930.00	0.00	5,816,930.00	0.00%

13	9,734,610.48	Department of Banking & Finance	011118300100	20,358,283.62	13,476,094.00	13,476,094.00	0.00	-6,882,189.62	151.07%
14	213,955,408.69	Katsina State House of Assembly	011200300100	202,291,388.32	243,774,115.00	243,774,115.00	0.00	41,482,726.68	82.98%
15	740,945.40	Department of Legislative Matters	011200500100	4,445,672.40	5,729,815.00	5,729,815.00	0.00	1,284,142.60	77.59%
16	259,380,449.29	Ministry of Information, Culture and Home Affairs	012300100100	252,137,834.66	256,842,270.00	256,842,270.00	0.00	4,704,435.34	98.17%
17	135,652,225.36	Katsina State Television Authority	012300300100	131,586,434.02	135,539,317.00	135,539,317.00	0.00	3,952,882.98	97.08%
18	137,290,846.30	Katsina State Radio Service	012300400100	136,924,041.67	139,619,833.00	139,619,833.00	0.00	2,695,791.33	98.07%
19	41,664,471.58	Government Printing Department	012301300100	39,445,436.10	42,575,768.00	42,575,768.00	0.00	3,130,331.90	92.65%
20	77,640,267.35	History & Culture Bureau	012301500100	65,588,852.60	83,451,492.00	83,451,492.00	0.00	17,862,639.40	78.60%
21	0.00	Department of Party Liaison	012300100200	0.00	5,729,815.00	5,729,815.00	0.00	5,729,815.00	0.00%
22	9,365,569.32	Department of Political Affairs	012300100300	9,528,771.48	5,729,815.00	5,729,815.00	0.00	-3,798,956.48	166.30%
23	105,341,128.99	Office of the Head of Civil Service of the State	012500100100	96,153,305.40	100,788,350.00	100,788,350.00	0.00	4,635,044.60	95.40%
24	114,055,768.57	Directorate of Establishment, Pension and Training	012500500100	106,303,427.82	124,025,898.00	124,025,898.00	0.00	17,722,470.18	85.71%
25	0.00	Department of Human Capital Development	012500500200	0.00	5,729,815.00	5,729,815.00	0.00	5,729,815.00	0.00%
26	82,100,720.24	Office of The Auditor-General for the State	014000100100	87,917,474.40	126,087,438.00	126,087,438.00	0.00	38,169,963.60	69.73%
27	159,287,228.58	Office of The Auditor-General for the Local Government	014000100200	152,617,907.77	171,121,275.00	171,121,275.00	0.00	18,503,367.23	89.19%
28	52,034,237.06	Civil Service Commission	014700100100	49,336,515.56	38,630,758.00	38,630,758.00	0.00	-10,705,757.56	127.71%
29	33,787,508.43	Local Government Service Commission	014700100200	30,421,642.22	37,114,520.00	37,114,520.00	0.00	6,692,877.78	81.97%
30	30,568,939.92	Local Government Staff Pension Board	011103500200	25,397,583.15	35,545,333.00	35,545,333.00	0.00	10,147,749.85	71.45%
31	51,333,048.95	State Independent Electoral Commission	014800100100	52,813,800.74	49,451,085.00	49,451,085.00	0.00	-3,362,715.74	106.80%
	2,198,833,171.47	SUB-TOTAL FOR ADMIN SECTOR		2,155,125,703.02	2,215,598,864.00	2,215,598,864.00	0.00	60,473,160.98	97.27%

ECONOMIC SECTOR			02						
1	597,514,417.47	Ministry of Agriculture and Natural Resources	021500100100	576,767,335.14	540,763,408.00	540,763,408.00	0.00	-36,003,927.14	106.66%
2	79,194,587.09	Farmers Supply Company	021511000100	69,467,983.74	75,775,618.00	75,775,618.00	0.00	6,307,634.26	91.68%
3	341,412,880.47	Agricultural and Rural Development Authority	021511400100	296,802,038.96	330,597,402.00	330,597,402.00	0.00	33,795,363.04	89.78%
4	0.00	Department of Livestock and Grazing Reserve	021511500100	0.00	14,129,815.00	14,129,815.00	0.00	14,129,815.00	0.00%
5	48,107,695.78	Ministry of Finance	022000100100	48,535,561.67	47,091,280.00	47,091,280.00	0.00	-1,444,281.67	103.07%
6	36,874,735.17	Ministry of Budget and Economic Planning	022000300100	40,606,141.40	43,375,881.00	43,375,881.00	0.00	2,769,739.60	93.61%
7	0.00	State Bureau of Statistics	022000300200	5,428,234.80	0.00	0.00	0.00	-5,428,234.80	#DIV/0!
8	153,214,447.05	Office of the Accountant-General	022000700100	105,426,461.00	165,656,869.00	165,656,869.00	0.00	60,230,408.00	63.64%
9	0.00	Debt Servicing	022000700100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
10	0.00	Statutory Contributions & Deductions	022000700100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
11	100,864,154.70	Ministry of Commerce, Industry and Tourism	022200100100	92,407,210.69	99,287,585.00	99,287,585.00	0.00	6,880,374.31	93.07%
12	0.00	Investment Promotion Agency	022200100200	0.00	5,428,235.00	5,428,235.00	0.00	5,428,235.00	0.00%
13	0.00	Department of Market Development	022205300100	0.00	5,729,815.00	5,729,815.00	0.00	5,729,815.00	0.00%
14	61,296,626.31	Ministry of Lands	022600100100	63,055,651.58	71,855,971.00	71,855,971.00	0.00	8,800,319.42	87.75%
15	51,731,337.49	Katsina State Urban and Regional Planning Board	025305600100	41,899,532.23	52,894,063.00	52,894,063.00	0.00	10,994,530.77	79.21%
16	35,536,282.60	Office of the Surveyor-General	023400200100	31,487,590.08	22,246,990.00	22,246,990.00	0.00	-9,240,600.08	141.54%
17	0.00	Department of Labour and Productivity	022700100100	0.00	5,729,815.00	5,729,815.00	0.00	5,729,815.00	0.00%
18	157,527,910.32	Department of Employment Promotion	022700500100	162,396,190.21	5,729,815.00	5,729,815.00	0.00	-156,666,375.21	2834.23%
19	16,971,006.42	Ministry of Science, Technology and Innovation	022800100100	34,645,623.00	46,707,860.00	46,707,860.00	0.00	12,062,237.00	74.18%

20	163,902,971.02	Katsina State Institute of Technology and Management	022800700100	209,624,289.75	205,948,762.00	205,948,762.00	0.00	-3,675,527.75	101.78%
21	1,051,085.61	Department of Power and Energy	023100100100	12,500,580.18	5,729,815.00	5,729,815.00	0.00	-6,770,765.18	218.17%
22	43,385,754.38	Rural Electrification Board (REB)	023100300100	41,189,110.03	46,372,946.00	46,372,946.00	0.00	5,183,835.97	88.82%
23	35,175,190.38	Ministry of Resource Development	023305100100	28,586,858.45	38,799,905.00	38,799,905.00	0.00	10,213,046.55	73.68%
24	268,233,704.49	Ministry of Works, Housing and Transport	023400100100	266,018,075.22	287,123,999.00	287,123,999.00	0.00	21,105,923.78	92.65%
25	0.00	State Transport Authority (KTSTA)	023400100200	0.00	0.00	0.00	0.00	0.00	#DIV/0!
26	71,467,038.57	Katsina State Road Maintenance Management Agency	023400400100	71,018,169.30	73,598,046.00	73,598,046.00	0.00	2,579,876.70	96.49%
27	34,042,243.42	State Housing Authority	025301000100	31,546,851.64	35,155,160.00	35,155,160.00	0.00	3,608,308.36	89.74%
28	106,934,687.31	Ministry of Water Resources	025200100100	70,585,948.72	112,828,980.00	112,828,980.00	0.00	42,243,031.28	62.56%
29	58,030,693.38	Rural Water Supply and Sanitation Agency	025210300100	52,555,636.55	60,104,578.00	60,104,578.00	0.00	7,548,941.45	87.44%
30	2,661,843.35	Department of Rural and Semi-Urban Water Supply	025210400100	33,573,881.14	5,729,815.00	5,729,815.00	0.00	-27,844,066.14	585.95%
	2,465,131,292.78	SUB-TOTAL FOR ECONOMIC SECTOR		2,386,124,955.48	2,404,392,428.00	2,404,392,428.00	0.00	18,267,472.52	99.24%
LAW & JUSTICE SECTOR			03						
1	39,670,093.79	Judicial Service Commission	031801100100	35,541,083.51	33,948,070.00	33,948,070.00	0.00	-1,593,013.51	104.69%
2	132,636,007.68	Ministry of Justice	032600100100	128,129,200.18	145,378,984.00	145,378,984.00	0.00	17,249,783.82	88.13%
3	1,479,682,278.41	High Court of Justice	032605100100	1,234,724,186.25	1,173,271,245.00	1,173,271,245.00	0.00	-61,452,941.25	105.24%
4	147,112,898.99	Sharia Court of Appeal	032605300100	144,903,364.72	152,197,520.00	152,197,520.00	0.00	7,294,155.28	95.21%
5	28,669,720.32	Sharia Commission	032605400100	28,887,203.01	45,566,922.00	45,566,922.00	0.00	16,679,718.99	63.40%
	1,827,770,999.19	SUB-TOTAL FOR LAW & JUSTICE SECTOR		1,572,185,037.67	1,550,362,741.00	1,550,362,741.00	0.00	-21,822,296.67	101.41%
SOCIAL SECTOR 05			05						
1	96,735,053.14	Ministry of Sports & Social Development	051300100100	42,113,007.19	134,022,658.00	134,022,658.00	0.00	91,909,650.81	31.42%

2	72,396,948.44	Katsina State Sports Council	051300100100	68,665,211.58	73,610,135.00	73,610,135.00	0.00	4,944,923.42	93.28%
3	0.00	Katsina United	051300100100	116,422,350.00	192,000,000.00	192,000,000.00	0.00	75,577,650.00	60.64%
4	20,494,036.64	State Emergency Management Agency	053505300100	20,482,624.78	20,769,610.00	20,769,610.00	0.00	286,985.22	98.62%
5	2,618,388.44	Department of Youth Development	051300200100	30,967,166.90	46,977,374.00	46,977,374.00	0.00	16,010,207.10	65.92%
6	69,886,384.98	Ministry of Women Affairs	051400100100	58,425,693.47	70,850,148.00	70,850,148.00	0.00	12,424,454.53	82.46%
7	39,241,396.89	Department of Girl Child Education and Child Development	051400100200	38,282,676.71	42,325,610.00	42,325,610.00	0.00	4,042,933.29	90.45%
8	0.00	Department of Skills Acquisition and Vocational Training	051400200100	0.00	171,231,913.00	171,231,913.00	0.00	171,231,913.00	0.00%
9	7,049,464,901.21	Ministry of Education	051700100100	6,999,715,038.34	7,259,066,006.00	7,259,066,006.00	0.00	259,350,967.66	96.43%
10	115,052,350.10	State Universal Basic Education Board	051700300100	113,054,644.59	112,783,720.00	112,783,720.00	0.00	-270,924.59	100.24%
11	160,518,796.72	Katsina State Library Board	051700800100	152,755,221.04	161,623,687.00	161,623,687.00	0.00	8,868,465.96	94.51%
12	94,239,917.96	Agency for Mass Education	051701000100	101,743,614.67	98,620,164.00	98,620,164.00	0.00	-3,123,450.67	103.17%
13	29,760,003.98	Mathematical Improvement Project	051702900100	32,870,717.12	29,000,045.00	29,000,045.00	0.00	-3,870,672.12	113.35%
14	1,261,996,627.09	Science and Technical Education Board (STEB)	051705300100	1,202,492,055.89	1,266,755,128.00	1,266,755,128.00	0.00	64,263,072.11	94.93%
15	68,120,900.21	Teachers Service Board	051705400100	34,480,052.94	42,243,399.00	42,243,399.00	0.00	7,763,346.06	81.62%
16	31,452,789.78	Department of Higher Education	051700100200	24,827,445.16	43,837,425.00	43,837,425.00	0.00	19,009,979.84	56.64%
17	375,967,893.48	Yusuf Bala Usman College, Daura	051701700100	380,171,499.87	405,392,666.00	405,392,666.00	0.00	25,221,166.13	93.78%
18	1,449,404,407.16	Hassan Usman Katsina Polytechnic	051701800100	1,585,159,465.30	1,512,553,646.00	1,512,553,646.00	0.00	-72,605,819.30	104.80%
19	952,620,926.36	Isa Kaita College of Education Dutsin-ma	051701900100	947,710,181.92	993,751,632.00	993,751,632.00	0.00	46,041,450.08	95.37%
20	1,889,660,288.84	Umaru Musa Yar'adua University, Katsina	051702100100	2,092,846,616.60	2,678,791,963.00	2,678,791,963.00	0.00	585,945,346.40	78.13%
21	42,889,213.84	Katsina State Scholarship Board	051705600100	41,933,416.29	43,688,886.00	43,688,886.00	0.00	1,755,469.71	95.98%

22	128,203,556.45	Ministry of Health	052100100100	98,699,572.17	133,619,942.00	133,619,942.00	0.00	34,920,369.83	73.87%
23	34,173,060.88	Contributory Health Care Development Agency	052100200100	30,993,395.07	34,051,649.00	34,051,649.00	0.00	3,058,253.93	91.02%
24	382,251,997.22	State Primary Health Care Development Agency	052100300100	365,639,526.95	379,013,432.00	379,013,432.00	0.00	13,373,905.05	96.47%
25	250,754,872.92	College of Nursing and Midwifery	052110400100	243,242,413.16	262,464,297.00	262,464,297.00	0.00	19,221,883.84	92.68%
26	290,731,828.80	College of Health Sciences	052110600100	292,461,696.47	307,834,248.00	307,834,248.00	0.00	15,372,551.53	95.01%
27	4,889,918.20	Drugs Supply Management Agency	052111300200	54,460,060.44	73,525,541.00	73,525,541.00	0.00	19,065,480.56	74.07%
28	6,146,614,608.78	Hospital Services Management Board	052110200100	6,016,427,755.68	6,194,879,390.00	6,194,879,390.00	0.00	178,451,634.32	97.12%
29	52,507,551.27	State Agency for the Control of Aids	052111600100	67,370,185.00	65,042,661.00	65,042,661.00	0.00	-2,327,524.00	103.58%
30	4,338,485.06	Department of Drugs, Narcotics and Human Trafficking	052111300100	26,652,696.79	21,004,215.00	21,004,215.00	0.00	-5,648,481.79	126.89%
31	31,215,325.44	Ministry of Environment	053500100100	34,790,222.70	41,735,380.00	41,735,380.00	0.00	6,945,157.30	83.36%
32	80,359,414.20	State Environmental Protection and Sanitation Agency	053501600100	69,622,195.70	76,886,295.00	76,886,295.00	0.00	7,264,099.30	90.55%
33	142,956,756.09	Ministry for Rural Development	051900100200	103,059,845.61	11,245,165.00	11,245,165.00	0.00	-91,814,680.61	916.48%
34	5,645,608.14	Department of Community Development	055100300100	2,955,606.95	5,729,815.00	5,729,815.00	0.00	2,774,208.05	51.58%
35	108,457,334.87	Ministry for Local Government and Chieftaincy Affairs	055100100100	96,995,187.54	100,728,996.00	100,728,996.00	0.00	3,733,808.46	96.29%
	21,485,621,543.58	SUB-TOTAL FOR SOCIAL SECTOR		21,588,489,060.59	23,107,656,841.00	23,107,656,841.00	0.00	1,519,167,780.41	93.43%
	27,977,357,007.02	GRAND TOTAL		27,701,924,756.76	29,278,010,874.00	29,278,010,874.00	0.00	1,576,086,117.24	94.62%

It was observed that some MDA's over spend their Budgetary Provision on Personnel Cost. It was discovered that the problem of domiciliation of Staff accounts as a result of their movement from one MDA to another and lack of synergy between the MDA's and the stakeholders (Office of the Auditor General of the State, Office of the Accountant General and Ministry of Budget and Economic Planning).

However, a circular has been written to all MDA's in the State drawing their attention to the violation of the appropriation law and the need for communicating the movement of staff and employment of new ones to the stakeholders for appropriate action.

BUDGET PERFORMANCE REVIEW FOR ALLIED SALARY (OTHER ALLOWANCES) OF MDA'S FOR THE YEAR									
S/N	PREVIOUS YEAR ACTUAL (2020) (N)	MINISTRY/DEPARTMENT	CODE	ACTUAL COST (N)	FINAL BUDGET 2021 (N)	INITIAL/ORIGINAL BUDGET 2021 (N)	SUPPLEMENTARY BUDGET 2021 (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
1	1,451,370,640.00	SGS Office (Security Allowance)	21030104	1,621,071,420.00	1,595,913,000.00	1,595,913,000.00	0.00	-25,158,420.00	101.58%
2	165,168,000.00	SEPA (Casual Workers Allowance)	21010100	166,818,000.00	169,368,000.00	169,368,000.00	0.00	2,550,000.00	98.49%
3	430,832,300.00	Dept. of Youths Dev. (Youth Vanquard Allowances)	22020414	472,000,000.00	525,600,000.00	525,600,000.00	0.00	53,600,000.00	89.80%
4	93,360,000.00	Agency for Mass Education (Facilitators Allowances)	NIL	93,360,000.00	0.00	0.00	0.00	-93,360,000.00	#DIV/0!
5	24,960,000.00	College of Health Sciences (Health Students Allowances)	NIL	45,642,000.00	0.00	0.00	0.00	-45,642,000.00	#DIV/0!
6	14,904,000.00	College of Nursing & Midwifery	21010100	17,603,000.00	20,933,700.00	20,933,700.00	0.00	3,330,700.00	84.09%
7	31,304,000.00	DSA & VT, (Part time/Agric Students Allowances)	21010100	53,664,000.00	38,133,200.00	38,133,200.00	0.00	-15,530,800.00	140.73%
8	2,880,000.00	DSA & VT, (Casual Workers Allowances)	21010100	2,880,000.00	2,880,000.00	2,880,000.00	0.00	0.00	100.00%
9	16660000.00	DSA & VT, (Trainers & Tranees for Apprenticeship Scheme)	21010100	21,520,000.00	31,280,000.00	31,280,000.00	0.00	9,760,000.00	68.80%

10	6,000,000.00	STEB (Part-time Teachers/Casual Workers Allowances)	22021041	6,000,000.00	2,364,000.00	2,364,000.00	0.00	-3,636,000.00	253.81%
11	152,448,600.00	MOE, (Part time Teachers and Casual Workers Allowance	21010100	161,666,700.00	158,133,600.00	158,133,600.00	0.00	-3,533,100.00	102.23%
12	48,240,000.00	SPHCDA, (Midwives Service Scheme) Allowances	NIL	52,860,000.00	0.00	0.00	0.00	-52,860,000.00	#DIV/0!
13	12,800,000.00	SPHCDA, Basic Healthcare Provision Fund Allowances	NIL	13,140,000.00	0.00	0.00	0.00	-13,140,000.00	#DIV/0!
14	20,568,000.00	Ministry of Religious Affairs Jumu'at Imams Allowances	21010100	20,568,000.00	18,048,000.00	18,048,000.00	0.00	-2,520,000.00	113.96%
15	9,600,000.00	Ministry of Religious Affairs Imam's & Other Workers of Danfodio Juma'at Mosque	21010100	9,600,000.00	9,600,000.00	9,600,000.00	0.00	0.00	100.00%
16	567,000,000.00	MOE (S. Power Teachers Allowances)	21010100	587,425,000.00	600,000,000.00	600,000,000.00	0.00	12,575,000.00	97.90%
17	46,976,500.00	DST (Instructors and Student Allowances)	21010100	52,788,760.00	51,612,000.00	51,612,000.00	0.00	-1,176,760.00	102.28%
18	152,684,854.63	HSMB (Medical Student Allowance)	21010100	151,517,555.51	170,000,000.00	170,000,000.00	0.00	18,482,444.49	89.13%
19	10,800,000.00	HSMB (Locum Programme)	21010100	43,200,000.00	43,200,000.00	43,200,000.00	0.00	0.00	100.00%
20	650,000.00	Office of the Auditor General for the State (Casual Staff)	21010100	7,680,000.00	9,931,890.00	9,931,890.00	0.00	2,251,890.00	77.33%
21	0.00	Farmers Supply Company (Casual Staff Allowances)	021511000100	1,480,000.00	2,000,000.00	2,000,000.00	0.00	520,000.00	74.00%
	3,259,206,894.63	Total		3,602,484,435.51	3,448,997,390.00	3,448,997,390.00	0.00	-153,487,045.51	104.45%

SELF ACCOUNTING PARASTATALS THAT PAYS PERSONNEL COST AND PENSION OUT OF THEIR INTERNALLY GENERATED REVENUE (IGR).

KATSINA STATE WATER BOARD

S/NO	MONTH OF ACCOUNT	AMOUNT
<i>i.</i>	<i>January</i>	<i>12,379,439.61</i>
<i>ii.</i>	<i>February</i>	<i>12,757,289.41</i>
<i>iii.</i>	<i>March</i>	<i>12,739,288.15</i>
<i>iv.</i>	<i>April</i>	<i>12,622,504.33</i>
<i>v.</i>	<i>May</i>	<i>12,622,504.33</i>
<i>vi</i>	<i>June</i>	<i>12,658,245.84</i>
<i>vii.</i>	<i>July</i>	<i>12,602,645.68</i>
<i>viii.</i>	<i>August</i>	<i>13,000,421.89</i>
<i>ix.</i>	<i>September</i>	<i>12,982,947.26</i>
<i>x</i>	<i>October</i>	<i>12,878,638.57</i>
<i>xi.</i>	<i>November</i>	<i>12,878,638.57</i>
<i>xii</i>	<i>December</i>	<i>12,918,840.97</i>
Total =		<i>N153,041,404.61</i>

KATSINA STATE BOARD OF INTERNAL REVENUE

S/NO	MONTH OF ACCOUNT	AMOUNT
<i>i.</i>	<i>January</i>	<i>12,757,524.57</i>
<i>ii.</i>	<i>February</i>	<i>12,495,001.59</i>
<i>iii.</i>	<i>March</i>	<i>12,385,453.17</i>
<i>iv.</i>	<i>April</i>	<i>12,285,712.60</i>
<i>v.</i>	<i>May</i>	<i>12,310,483.44</i>
<i>vi</i>	<i>June</i>	<i>12,267,150.11</i>
<i>vii.</i>	<i>July</i>	<i>13,390,691.98</i>
<i>viii.</i>	<i>August</i>	<i>13,496,192.90</i>
<i>ix.</i>	<i>September</i>	<i>13,289,147.62</i>
<i>x</i>	<i>October</i>	<i>13,507,070.80</i>
<i>xi.</i>	<i>November</i>	<i>14,589,819.54</i>
<i>xii.</i>	<i>December</i>	<i>14,567,018.75</i>
Total =		<i>N157,341,267.08</i>

KATSINA STATE BOARD OF INTERNAL REVENUE (MONTHLY PENSION)

S/NO	MONTH OF ACCOUNT	AMOUNT
<i>i.</i>	<i>January</i>	<i>2,515,211.67</i>
<i>ii.</i>	<i>February</i>	<i>2,515,211.67</i>
<i>iii.</i>	<i>March</i>	<i>2,673,895.24</i>
<i>iv.</i>	<i>April</i>	<i>2,673,895.24</i>
<i>v.</i>	<i>May</i>	<i>2,673,895.24</i>
<i>vi.</i>	<i>June</i>	<i>2,673,895.24</i>
<i>vii.</i>	<i>July</i>	<i>2,673,895.24</i>
<i>viii.</i>	<i>August</i>	<i>2,863,648.81</i>
<i>ix.</i>	<i>September</i>	<i>2,863,648.81</i>
<i>x.</i>	<i>October</i>	<i>2,863,648.81</i>
<i>xi.</i>	<i>November</i>	<i>3,298,644.71</i>
<i>xii.</i>	<i>December</i>	<i>3,298,644.71</i>
Total =		N33,588,135.39

Summary of Gratuity for the Year

S/NO	MONTH OF ACCOUNT	AMOUNT ₦
<i>i.</i>	<i>January</i>	<i>NIL</i>
<i>ii.</i>	<i>February</i>	<i>NIL</i>
<i>iii.</i>	<i>March</i>	<i>4,856,001.51</i>
<i>iv.</i>	<i>April</i>	<i>NIL</i>
<i>v.</i>	<i>May</i>	<i>NIL</i>
<i>vi.</i>	<i>June</i>	<i>NIL</i>
<i>vii.</i>	<i>July</i>	<i>1,230,861.50</i>
<i>viii.</i>	<i>August</i>	<i>1,754,108.58</i>
<i>ix.</i>	<i>September</i>	<i>11,812,490.33</i>
<i>x.</i>	<i>October</i>	<i>8,534,873.06</i>
<i>xi.</i>	<i>November</i>	<i>NIL</i>
<i>xii..</i>	<i>December</i>	<i>5,173,858.70</i>
	TOTAL	33,362,191.68

KATSINA STATE HOTELS BOARD

S/NO	MONTH OF ACCOUNT	AMOUNT
<i>i.</i>	<i>January</i>	3,009,792.18
<i>ii.</i>	<i>February</i>	2,975,562.69
<i>iii.</i>	<i>March</i>	2,951,786.01
<i>iv.</i>	<i>April</i>	2,951,786.01
<i>v.</i>	<i>May</i>	2,901,468.36
<i>vi</i>	<i>June</i>	2,901,468.36
<i>vii.</i>	<i>July</i>	2,881,468.36
<i>viii.</i>	<i>August</i>	2,941,786.01
<i>ix.</i>	<i>September</i>	2,941,786.01
<i>x</i>	<i>October</i>	2,941,786.01
<i>xi.</i>	<i>November</i>	2,941,786.01
<i>xii.</i>	<i>December</i>	2,941,786.01
Total =		N35,282,262.02

KATSINA STATE TRANSPORT AUTHORITY (KSTA)

S/NO	MONTH OF ACCOUNT	AMOUNT
<i>i.</i>	<i>January</i>	8,790,000.18
<i>ii.</i>	<i>February</i>	8,762,714.45
<i>iii.</i>	<i>March</i>	8,542,274.76
<i>iv.</i>	<i>April</i>	8,542,274.76
<i>v.</i>	<i>May</i>	8,540,824.61
<i>vi</i>	<i>June</i>	8,540,824.61
<i>vii.</i>	<i>July</i>	9,626,320.65
<i>viii.</i>	<i>August</i>	9,645,604.71
<i>ix.</i>	<i>September</i>	9,645,604.95
<i>x</i>	<i>October</i>	9,693,604.65
<i>xi.</i>	<i>November</i>	9,650,876.67
<i>xii</i>	<i>December</i>	9,650,876.67
Total =		N109,631,801.67

KATSINA STATE MOTEL

S/NO	MONTH OF ACCOUNT	AMOUNT
<i>i.</i>	<i>January</i>	4,005,914.48
<i>ii.</i>	<i>February</i>	4,103,324.67
<i>iii.</i>	<i>March</i>	4,062,086.44
<i>iv.</i>	<i>April</i>	4,110,086.44
<i>v.</i>	<i>May</i>	4,109,259.66
<i>vi.</i>	<i>June</i>	4,109,259.66
<i>vii.</i>	<i>July</i>	4,109,259.66
<i>viii.</i>	<i>August</i>	4,064,076.60
<i>ix.</i>	<i>September</i>	4,021,266.77
<i>x.</i>	<i>October</i>	3,394,786.06
<i>xi.</i>	<i>November</i>	3,306,886.14
<i>xii.</i>	<i>December</i>	3,306,886.14
Total =		N46,703,093.72

UMARU MUSA YAR'ADUA UNIVERSITY, KATSINA

S/NO	MONTH OF ACCOUNT	NET PAY BANK SCHEDULES	DEDUCTIONS	GROSS SALARY	TOTAL PERSONNEL COST
<i>i.</i>	<i>January</i>	103,079,886.62	40,441,635.31	143,521,521.93	143,521,521.93
<i>ii.</i>	<i>February</i>	109,357,563.31	47,845,317.82	157,202,881.13	157,202,881.13
<i>iii.</i>	<i>March</i>	133,385,206.06	49,241,705.07	182,626,911.13	182,626,911.13
<i>iv.</i>	<i>April</i>	125,048,235.36	45,329,251.64	170,377,487.00	170,377,487.00
<i>v.</i>	<i>May</i>	125,333,705.72	50,092,407.83	175,426,113.55	175,426,113.55
<i>vi.</i>	<i>June</i>	125,753,939.52	50,338,347.88	176,092,287.40	176,092,287.40
<i>vii.</i>	<i>July</i>	125,101,990.21	50,996,920.05	176,098,910.26	176,098,910.26
<i>viii.</i>	<i>August</i>	124,058,212.91	52,034,654.56	176,092,867.47	176,092,867.47
<i>ix.</i>	<i>September</i>	130,936,521.23	51,847,335.07	182,783,856.30	182,783,856.30
<i>x.</i>	<i>October</i>	130,471,087.27	52,265,884.61	182,736,971.88	182,736,971.88
<i>xi.</i>	<i>November</i>	132,051,985.67	52,787,070.00	184,839,055.67	184,839,055.67
<i>xii.</i>	<i>December</i>	131,331,884.81	52,115,868.07	183,447,752.88	183,447,752.88
Total =		₦1,495,910,218.69	542,549,327.91	2,091,246,616.60	2,091,246,616.60

BUDGET PERFORMANCE REVIEW ON RECURRENT (OVERHEAD) EXPENDITURE FOR THE YEAR

The sum of ~~₦41,605,149,351.00~~ was budgeted for Administrative Sector, Economic Sector, Law and Justice Sector, and Social Services Sector on Recurrent (Overhead) for the year under review. The sum of ~~₦16,193,624,878.09~~ was recognized as expenditure which shows performance of **38.92%**.

BUDGET PERFORMANCE REVIEW FOR OVERHEAD EXPENDITURE OF MDA'S FOR THE YEAR									
S/N	PREVIOUS YEAR ACTUAL (2020) (N)	MINISTRY/DEPARTMENT	CODE	ACTUAL OVER HEAD EXPENDITURE (N)	FINAL BUDGET (N)	SUPPLEMENTARY BUDGET (N)	INITIAL/ORIGINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
ADMINISTRATIVE SECTOR			01						
1	2,868,448,289.95	Government House	011100100100	3,278,358,182.35	2,601,075,000.00	0.00	2,601,075,000.00	-677,283,182.35	126.04%
2	312,735,470.20	Deputy Governor's Office	011100100200	366,625,406.00	328,745,176.00	0.00	328,745,176.00	-37,880,230.00	111.52%
3	217,330,153.64	Department of Inter-Governmental and Development Partners	011113200100	206,230,512.84	164,847,159.00	0.00	164,847,159.00	-41,383,353.84	125.10%
4	17,664,261.00	Department of Empowerment and Social Intervention	011100700100	4,877,260.00	11,935,323.00	0.00	11,935,323.00	7,058,063.00	40.86%
5	2,979,800.00	Sustainable Development Goals (SDGs)	011101000200	2,230,228.00	4,798,000.00	0.00	4,798,000.00	2,567,772.00	46.48%

6	1,762,458,038.60	Office of the Secretary to the Government of the State	011101300100	453,257,084.75	658,874,220.00	0.00	658,874,220.00	205,617,135.25	68.79%
7	3,743,610.00	CSDA	011101300100	1,820,700.00	4,284,000.00	0.00	4,284,000.00	2,463,300.00	42.50%
8	0	Office of the Special Adviser Security	011101300300	32,441,490.00	36,000,000.00	0.00	36,000,000.00	3,558,510.00	90.12%
9	141,534,134.00	Ministry of Religious Affairs	011103700100	158,462,449.96	16,194,833.00	0.00	16,194,833.00	-142,267,616.96	978.48%
10	2,454,528.00	Islamic Education Bureau	011103700200	4,256,917.00	17,460,354.00	0.00	17,460,354.00	13,203,437.00	24.38%
11	1,030,511.00	Pilgrims Welfare Board	011103700300	138,294,251.96	1,522,191,720.00	0.00	1,522,191,720.00	1,383,897,468.04	9.09%
12	10,193,500.00	Ministry of Special Services	011104400100	10,198,000.00	23,000,000.00	0.00	23,000,000.00	12,802,000.00	44.34%
13	4,546,391.00	Department of Banking & Finance	011118300100	3,439,855.00	9,791,411.00	0.00	9,791,411.00	6,351,556.00	35.13%
14	1,799,438,596.26	Katsina State House of Assembly	011200300100	2,179,880,604.00	2,497,832,176.00	0.00	2,497,832,176.00	317,951,572.00	87.27%
15	5,565,000.00	Department of Legislative Matters	011200500100	8,245,047.00	7,840,000.00	0.00	7,840,000.00	-405,047.00	105.17%
16	423,466,702.72	Ministry of Information, Culture and Home Affairs	012300100100	567,424,906.92	535,826,191.00	0.00	535,826,191.00	-31,598,715.92	105.90%
17	6,747,198.00	Katsina State Television Authority	012300300100	8,575,862.00	37,460,860.00	0.00	37,460,860.00	28,884,998.00	22.89%

18	6,194,385.00	Katsina State Radio Service	012300400100	16,517,011.00	83,409,944.00	0.00	83,409,944.00	66,892,933.00	19.80%
19	5,929,860.00	Government Printing Department	012301300100	7,744,225.00	11,162,905.00	0.00	11,162,905.00	3,418,680.00	69.37%
20	6,076,243.00	History & Culture Bureau	012301500100	4,825,944.00	21,310,395.00	0.00	21,310,395.00	16,484,451.00	22.65%
21	4,883,500.00	Department of Party Liaison	012300100200	3,694,021.00	7,085,000.00	0.00	7,085,000.00	3,390,979.00	52.14%
22	39,765,520.00	Department of Political Affairs	012300100300	158,611,773.00	212,471,205.00	0.00	212,471,205.00	53,859,432.00	74.65%
23	249,014,533.80	Office of the Head of Civil Service of the State	012500100100	227,327,741.00	98,801,556.00	0.00	98,801,556.00	-128,526,185.00	230.09%
24	564,454,248.03	Directorate of Establishment, Pension and Training	012500500100	54,779,891.00	129,893,379.00	0.00	129,893,379.00	75,113,488.00	42.17%
25	4,883,500.00	Department of Human Capital Development	012500500200	4,810,000.00	17,200,000.00	0.00	17,200,000.00	12,390,000.00	27.97%
26	58,554,360.00	Office of The Auditor-General for the State	014000100100	86,322,364.88	73,825,800.00	0.00	73,825,800.00	-12,496,564.88	116.93%
27	24,474,728.00	Office of The Auditor-General for the Local Government	014000100200	16,538,327.00	33,463,210.00	0.00	33,463,210.00	16,924,883.00	49.42%
28	12,138,954.00	Civil Service Commission	014700100100	14,958,934.00	16,647,716.00	0.00	16,647,716.00	1,688,782.00	89.86%
29	3,971,923.00	Local Government Service Commission	014700100200	6,686,467.00	3,549,382.00	0.00	3,549,382.00	-3,137,085.00	188.38%

30	2,247,457.00	Local Government Staff Pension Board	011103500200	2,032,268.00	2,869,090.00	0.00	2,869,090.00	836,822.00	70.83%
31	11,721,718.00	State Independent Electoral Commission	014800100100	20,991,351.00	24,046,380.00	0.00	24,046,380.00	3,055,029.00	87.30%
	8,574,647,114.20	SUB-TOTAL FOR ADMIN SECTOR		8,050,459,075.66	9,213,892,385.00	0.00	9,213,892,385.00	1,163,433,309.34	87.37%
ECONOMIC SECTOR 02			02						
1	20,920,605.00	Ministry of Agriculture and Natural Resources	021500100100	37,139,314.11	23,778,980.00	0.00	23,778,980.00	-13,360,334.11	156.19%
2	0	Department of Forestry	021500100100	0.00	4,997,038.00	0.00	4,997,038.00	4,997,038.00	0.00%
3	3,401,130.00	Farmers Supply Company	021511000100	7,054,523.00	66,059,305.00	0.00	66,059,305.00	59,004,782.00	10.68%
4	10,154,654.00	Agricultural and Rural Development Authority	021511400100	7,054,523.00	15,523,948.00	0.00	15,523,948.00	8,469,425.00	45.44%
5	17,318,496.00	Department of Livestock and Grazing Reserve	021511500100	9,213,800.00	27,575,000.00	0.00	27,575,000.00	18,361,200.00	33.41%
6	477,420,948.62	Ministry of Finance	022000100100	122,422,926.00	192,205,176.00	0.00	192,205,176.00	69,782,250.00	63.69%
7	52,043,252.00	Ministry of Budget and Economic Planning	022000300100	159,080,660.00	392,100,000.00	0.00	392,100,000.00	233,019,340.00	40.57%
8	0	State Bureau of Statistics	022000300200	7,386,672.00	15,000,000.00	0.00	15,000,000.00	7,613,328.00	49.24%

9	3,344,550,581.32	Office of the Accountant-General	022000700100	3,423,798,830.82	3,064,120,000.00	0.00	3,064,120,000.00	-359,678,830.82	111.74%
10	0	Debt Servicing	022000700100	240,699,463.00	18,617,736,279.00	0.00	13,245,000,000.00	18,377,036,816.00	1.29%
12	21,024,541.00	Ministry of Commerce, Industry and Tourism	022200100100	22,009,336.00	52,885,097.00	0.00	52,885,097.00	30,875,761.00	41.62%
13	0	Investment Promotion Agency	022200100200	4,250,000.00	14,000,000.00	0.00	14,000,000.00	9,750,000.00	30.36%
14	5,400,500.00	Department of Market Development	022205300100	4,441,742.00	7,745,000.00	0.00	7,745,000.00	3,303,258.00	57.35%
15	23,299,177.96	Ministry of Lands	022600100100	8,586,272.00	42,638,760.00	0.00	42,638,760.00	34,052,488.00	20.14%
16	3,196,000.00	Katsina State Urban and Regional Planning Board	025305600100	2,351,260.00	112,442,060.00	0.00	112,442,060.00	110,090,800.00	2.09%
17	2,999,692.00	Office of the Surveyor-General	023400200100	5,958,789.00	5,104,260.00	0.00	5,104,260.00	-854,529.00	116.74%
18	7,126,658.00	Department of Labour and Productivity	022700100100	14,548,000.00	27,320,000.00	0.00	27,320,000.00	12,772,000.00	53.25%
19	32,521,500.00	Department of Employment Promotion	022700500100	70,690,421.00	82,665,000.00	0.00	82,665,000.00	11,974,579.00	85.51%
20	36,011,672.93	Ministry of Science, Technology and Innovation	022800100100	56,708,432.00	23,507,978.00	0.00	23,507,978.00	-33,200,454.00	241.23%
21	32,900,000.00	Katsina State Institute of Technology and Management	022800700100	49,678,241.00	67,411,667.00	0.00	67,411,667.00	17,733,426.00	73.69%

22	4,343,950.00	Department of Power and Energy	023100100100	3,888,429.00	5,240,000.00	0.00	5,240,000.00	1,351,571.00	74.21%
23	3,961,511.00	Rural Electrification Board (REB)	023100300100	2,683,182.00	4,025,089.00	0.00	4,025,089.00	1,341,907.00	66.66%
24	8,612,595.00	Ministry of Resource Development	023305100100	8,469,011.00	32,942,380.00	0.00	32,942,380.00	24,473,369.00	25.71%
25	93,578,378.00	Ministry of Works, Housing and Transport	023400100100	99,286,252.00	22,442,307.00	0.00	22,442,307.00	-76,843,945.00	442.41%
26	0	State Transport Authority (KTSTA)	023400100200	17,602,780.00	863,029,200.00	0.00	863,029,200.00	845,426,420.00	2.04%
27	2,581,970.00	Katsina State Road Maintenance Management Agency	023400400100	30,642,298.00	218,387,367.00	0.00	218,387,367.00	187,745,069.00	14.03%
28	2,536,988.00	State Housing Authority	025301000100	10,719,320.00	19,968,724.00	0.00	19,968,724.00	9,249,404.00	53.68%
29	280,422,388.00	Ministry of Water Resources	025200100100	566,141,732.00	955,767,089.00	0.00	955,767,089.00	389,625,357.00	59.23%
30	3,989,125.00	Rural Water Supply and Sanitation Agency	025210300100	3,250,296.00	6,555,238.00	0.00	6,555,238.00	3,304,942.00	49.58%
31	4,883,500.00	Department of Rural and Semi-Urban Water Supply	025210400100	3,666,549.00	10,495,000.00	0.00	10,495,000.00	6,828,451.00	34.94%
	4,495,199,813.83	SUB-TOTAL FOR ECONOMIC SECTOR		4,999,423,053.93	24,993,667,942.00	0.00	19,620,931,663.00	19,994,244,888.07	20.00%
LAW & JUSTICE SECTOR 03			03						

1	31,370,172.00	Judicial Service Commission	031801100100	32,887,991.00	36,930,175.00	0.00	36,930,175.00	4,042,184.00	89.05%
2	599,028,300.00	Ministry of Justice	032600100100	660,149,238.70	1,250,690,000.00	0.00	1,250,690,000.00	590,540,761.30	52.78%
3	253,193,973.00	High Court of Justice	032605100100	302,550,000.00	362,050,000.00	0.00	362,050,000.00	59,500,000.00	83.57%
4	90,301,284.00	Sharia Court of Appeal	032605300100	119,970,360.00	125,943,130.00	0.00	125,943,130.00	5,972,770.00	95.26%
5	4,079,763.00	Sharia Commission	032605400100	7,007,138.00	20,064,833.00	0.00	20,064,833.00	13,057,695.00	34.92%
	977,973,492.00	SUB-TOTAL FOR LAW & JUSTICE SECTOR		1,122,564,727.70	1,795,678,138.00	0.00	1,795,678,138.00	673,113,410.30	62.51%
SOCIAL SECTOR			05						
1	323,045,381.45	Ministry of Sports & Social Development	051300100100	342,515,911.00	354,294,687.00	0.00	354,294,687.00	11,778,776.00	96.68%
2	2,876,400.00	Sport Council	051300100100	0.00	26,284,000.00	0.00	26,284,000.00	26,284,000.00	0.00%
3	4,933,366.00	State Emergency Management Agency	053505300100	13,558,992.00	26,843,265.00	0.00	26,843,265.00	13,284,273.00	50.51%
4	18,138,381.00	Department of Youth Development	051300200100	4,057,535.00	12,321,554.00	0.00	12,321,554.00	8,264,019.00	32.93%
5	8,664,332.00	Ministry of Women Affairs	051400100100	6,836,319.00	13,534,024.00	0.00	13,534,024.00	6,697,705.00	50.51%

6	27,693,549.00	Department of Girl Child Education and Child Development	051400100200	25,448,167.00	42,460,000.00	0.00	42,460,000.00	17,011,833.00	59.93%
7	37,410,219.00	Department of Skills Acquisition and Vocational Training	051400200100	11,629,937.00	36,809,108.00	0.00	36,809,108.00	25,179,171.00	31.60%
8	707,116,054.40	Ministry of Education	051700100100	427,070,550.92	737,815,370.00	0.00	737,815,370.00	310,744,819.08	57.88%
9	79,497,246.00	State Universal Basic Education Board	051700300100	51,541,612.00	75,340,090.00	0.00	75,340,090.00	23,798,478.00	68.41%
10	2,825,051.00	Katsina State Library Board	051700800100	2,221,221.00	4,207,517.00	0.00	4,207,517.00	1,986,296.00	52.79%
11	3,780,655.00	Agency for Mass Education	051701000100	2,393,057.00	5,378,452.00	0.00	5,378,452.00	2,985,395.00	44.49%
12	3,526,996.00	Mathematical Improvement Project	051702900100	2,892,101.00	5,732,972.00	0.00	5,732,972.00	2,840,871.00	50.45%
13	353,442,880.00	Science and Technical Education Board (STEB)	051705300100	97,598,897.00	871,195,108.00	0.00	871,195,108.00	773,596,211.00	11.20%
14	9,776,962.00	Teachers Service Board	051705400100	5,816,328.00	11,036,854.00	0.00	11,036,854.00	5,220,526.00	52.70%
15	67,602,739.34	Department of Higher Education	051700100200	7,969,500.00	44,402,375.00	0.00	44,402,375.00	36,432,875.00	17.95%
16	16,038,797.00	Yusuf Bala Usman College, Daura	051701700100	10,152,216.00	94,332,542.00	0.00	94,332,542.00	84,180,326.00	10.76%
17	34,974,887.00	Hassan Usman Katsina Polytechnic	051701800100	22,138,361.00	621,001,157.00	0.00	621,001,157.00	598,862,796.00	3.56%

18	19,340,525.00	Isa Kaita College of Education Dutsin-ma	051701900100	12,210,272.00	174,018,028.00	0.00	174,018,028.00	161,807,756.00	7.02%
19	152,623,147.00	Umaru Musa Yar'adua University, Katsina	051702100100	566,438,652.88	726,133,642.00	0.00	726,133,642.00	159,694,989.12	78.01%
20	14,593,312.00	Katsina State Scholarship Board	051705600100	11,220,450.00	55,013,410.00	0.00	55,013,410.00	43,792,960.00	20.40%
21	79,067,146.63	Ministry of Health	052100100100	43,742,398.00	53,610,000.00	0.00	53,610,000.00	9,867,602.00	81.59%
22	4,700,000.00	Contributory Health Care Development Agency	052100200100	3,886,651.00	12,012,000.00	0.00	12,012,000.00	8,125,349.00	32.36%
23	51,396,818.00	State Primary Health Care Development Agency	052100300100	91,884,608.00	136,917,776.00	0.00	136,917,776.00	45,033,168.00	67.11%
24	9,588,000.00	College of Nursing and Midwifery	052110400100	7,666,989.00	39,463,000.00	0.00	39,463,000.00	31,796,011.00	19.43%
25	11,186,000.00	College of Health Sciences	052110600100	8,946,206.00	42,133,000.00	0.00	42,133,000.00	33,186,794.00	21.23%
26	2,350,000.00	Drugs Supply Management Agency	052111300200	1,735,413.00	3,500,000.00	0.00	3,500,000.00	1,764,587.00	49.58%
27	161,662,875.00	Hospital Services Management Board	052110200100	186,677,368.00	918,917,033.00	0.00	918,917,033.00	732,239,665.00	20.31%
28	4,700,000.00	State Agency for the Control of Aids	052111600100	10,750,000.00	114,973,524.00	0.00	114,973,524.00	104,223,524.00	9.35%
29	34,227,445.00	Department of Drugs, Narcotics and Human Trafficking	052111300100	22,906,539.00	251,118,695.00	0.00	251,118,695.00	228,212,156.00	9.12%

30	4,126,023.00	Ministry of Environment	053500100100	3,384,013.00	5,918,038.00	0.00	5,918,038.00	2,534,025.00	57.18%
31	3,198,925.00	State Environmental Protection and Sanitation Agency	053501600100	2,676,823.00	34,598,665.00	0.00	34,598,665.00	31,921,842.00	7.74%
32	5,793,324.00	Ministry for Rural Development	051900100200	5,757,750.00	32,630,000.00	0.00	32,630,000.00	26,872,250.00	17.65%
33	4,150,000.00	Department of Community Development	055100300100	3,677,375.00	8,965,000.00	0.00	8,965,000.00	5,287,625.00	41.02%
34	4,766,000.00	Ministry for Local Government and Chieftaincy Affairs	055100100100	3,775,808.00	9,000,000.00	0.00	9,000,000.00	5,224,192.00	41.95%
	2,268,813,436.82	SUB-TOTAL FOR SOCIAL SECTOR		2,021,178,020.80	5,601,910,886.00	0.00	5,601,910,886.00	3,580,732,865.20	36.08%
	16,316,633,856.85	GRAND TOTAL		16,193,624,878.09	41,605,149,351.00	0.00	36,232,413,072.00	25,411,524,472.91	38.92%

PENSION

The State Government Budgeted the sum of ₦6,000,000,000.00 for payment of Pension to retired civil servants in the State Ministries, Departments and Parastatals in the year under review.

However, the sum of ₦5,377,045,490.70 was expended for the Ministries and Departments, and ₦442,851,322.30 for Parastatals in the year totaling ₦5,819,896,813.00 showing a saving of ₦180,103,187.00

1. Ministries, Departments and Parastatals

The sum of ₦5,819,896,813.00 was expended to pay 120,084. pensioners for the State Ministries and Departments in which 497 Pensioners amounting to ₦92,252,604.30 was recognized as new pensioners and the sum of ₦9,970,568.32 representing amount paid to 250 pensioners removed from the pension payroll as Pensioners that died within the year under review.

The Details of number and Amount of Existing, New and Deceased pensioners from January – December 2020 is as follows

MINISTRIES, DEPARTMENTS AND PARASTATALS PENSION FOR THE YEAR							
S/N	MONTH OF ACCOUNT	EXISTING PENSIONERS		NEW PENSIONERS		DECEASE PENSIONERS	
		NO. OF PENSIONERS FOR STATE	AMOUNT	NO. OF PENSIONERS	AMOUNT	NO. OF PENSIONERS	AMOUNT
(i)	January	9,905	478,133,624.81	83	13,090,910.27	23	603,823.38
(ii)	February	9,943	482,420,097.95	36	6,272,589.83	23	842,338.83
(iii)	March	9,956	479,670,298.79	57	10,620,870.49	19	661,070.37
(iv)	April	9,986	483,284,916.32	50	9,403,634.96	20	432,391.97
(v)	May	9,995	478,350,152.33	23	2,503,075.76	15	1,315,703.05
(vi)	June	10,002	483,980,484.25	31	8,859,079.84	24	770,467.34
(vii)	July	10,013	482,278,911.99	39	7,002,071.16	28	936,315.27
(viii)	August	10,010	481,890,472.71	21	3,232,694.44	24	936,878.80
(ix)	September	10,041	491,714,288.62	48	11,191,719.59	17	1,168,560.64
(x)	October	10,060	493,097,603.74	49	8,548,177.09	30	1,537,777.91
(xi)	November	10,080	494,416,916.71	38	6,802,516.85	18	348,578.72
(xii)	December	10,093	490,659,044.95	22	4,725,264.02	9	416,662.04
	Total	120,084	5,819,896,813	497	92,252,604.30	250	9,970,568.32

A. STATE PENSION

The sum of N 5,377,045,490.70 was expended for the payment of Pension to State as detailed below: -

S/NO	MONTH OF ACCOUNT	AMOUNT ₦
<i>i.</i>	<i>January</i>	442,187,664.33
<i>ii.</i>	<i>February</i>	446,153,806.12
<i>iii.</i>	<i>March</i>	443,404,006.96
<i>iv.</i>	<i>April</i>	447,001,192.11
<i>v.</i>	<i>May</i>	441,214,257.18
<i>vi.</i>	<i>June</i>	446,706,231.51
<i>vii.</i>	<i>July</i>	444,953,108.30
<i>viii.</i>	<i>August</i>	444,591,955.95
<i>ix.</i>	<i>September</i>	454,472,244.82
<i>x.</i>	<i>October</i>	455,892,920.61
<i>xi.</i>	<i>November</i>	457,167,656.16
<i>xii.</i>	<i>December</i>	453,300,446.82
	TOTAL	₦5,377,045,490.70

B. PARASTATALS PENSION

The sum of ₦442,851,322.30 was expended for the payment of Pension to Parastatals as detailed below

PARASTATALS PENSION FOR THE YEAR														
S/N	MDA'S	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	HUK Polytechnic	18,462,593.39	18,572,107.77	18,572,107.77	18,572,506.70	19,265,688.18	19,404,045.77	19,404,045.77	19,404,045.77	19,347,572.81	19,233,027.63	19,222,368.61	19,213,926.94	228,674,037.11
2	YBU CLGS Daura	3,736,602.89	3,736,602.89	3,736,602.89	3,736,602.89	3,895,592.43	3,895,592.43	3,895,592.43	3,895,592.43	3,895,592.43	3,777,926.81	3,777,926.31	3,777,926.94	45,758,153.77
3	IKCDE D/Ma	3,180,128.38	3,180,128.38	3,180,128.38	3,180,128.36	3,180,128.38	3,180,128.38	3,180,128.38	3,152,841.45	3,152,841.45	3,179,196.91	3,179,196.91	3,179,196.91	38,104,172.27
4	KTV	1,785,715.80	1,808,057.72	1,808,057.72	1,825,091.09	1,825,091.09	1,825,091.09	1,890,474.29	1,890,474.29	1,890,474.29	1,922,532.12	1,914,422.34	1,914,422.34	22,299,904.18
5	State Radio	2,364,659.71	2,553,134.76	2,553,134.76	2,553,134.76	2,553,134.76	2,553,134.76	2,553,134.76	2,553,134.76	2,553,134.76	2,584,863.20	2,584,863.20	2,679,100.76	30,638,564.95
6	R.E.B	1,866,489.44	1,866,489.44	1,866,489.44	1,866,489.44	1,866,489.44	1,866,489.44	1,866,489.44	1,866,489.44	1,866,489.44	1,866,489.44	1,866,489.44	1,890,030.50	22,421,414.34
7	KURPB	2,776,694.31	2,776,694.31	2,776,694.31	2,776,694.31	2,776,694.31	2,776,694.31	2,762,862.06	2,762,862.06	2,762,862.06	2,867,570.46	2,930,917.18	2,930,917.18	33,678,156.86
8	P.W.B	1,506,600.02	1,506,600.02	1,506,600.02	1,506,600.12	1,506,600.02	1,506,600.02	1,506,600.02	1,506,600.02	1,506,600.02	1,506,600.02	1,506,600.02	1,506,600.02	18,079,200.34
9	UMYUK	266,476.54	266,476.54	266,476.54	266,476.54	266,476.54	266,476.54	266,476.54	266,476.54	266,476.54	266,476.54	266,476.54	266,476.54	3,197,718.48
	TOTAL	35,945,960.48	36,266,291.83	36,266,291.83	36,283,724.21	37,135,895.15	37,274,252.74	37,325,803.69	37,298,516.76	37,242,043.80	37,204,683.13	37,249,260.55	37,358,598.13	442,851,322.30

GRATUITY:

i). Processing of Gratuity:

I received total number of 830 files of Retired, Death and Contract Gratuities from the Department of Establishment, Pension and Training, Board of Internal Revenue and Katsina State Water Board for the year under review. And 25 files brought forward from last year 2020 which makes the total number of 855 files.

A total number of 749 files where checked and certified for payment and forwarded to Department of Establishment, Pension and Training, Board of Internal Revenue and Katsina State Water Board to the tune of Two billion, five hundred and twenty five million, five hundred and sixty one thousand, nine hundred and seventy naira, seventy three kobo (₦2,525,561,970.73). Details is on Table I.

The remaining 106, 105 files where on progress and 1No file was rejected and re-forward to Department of Establishment, Pension and Training for them to return the file to the officer's Ministry to follow the due process.

The sum of Thirty three million, one hundred and sixty seven thousand, nine hundred and ninety naira, eight kobo (₦33,167,990.08) was deducted and to be remitted to the Katsina State Accountant General being un-earned salaries and balance of vehicle loan enjoyed by the beneficiaries as reflected on Table II and III. While the sum of Twenty seven million, eighty eight thousand, eight hundred and one naira, thirty kobo only (₦27,088,801.31) was also deducted and to be remitted to Government Special Escrow Account under Accountant General Account number 5030113060 of Fidelity bank. Details on Table IV.

However, the sum of Five million, two hundred and sixty thousand, four hundred and fifty naira, seventy five kobo (₦5,260,450.75) was deducted and to be remitted to General manager Katsina State Housing Authority ebbing balance for settlement of Houses sold to the Civil Servants across the State as detailed on Table

V. Furthermore, the sum of Four hundred and thirty six thousand, two hundred and eight naira, nine kobo (₦436,208.09) was deducted and to be remitted to managing Director KTARDA being balance of Motor-cycle Loan settlement as reflected on Table VI.

TABLE I

NUMBER OF CHECKED AND CERTIFIED FILES FOR PAYMENT

SN	MIN/DEPARTMENT	TYPE OF GRATUITY	NO OF BENEFICIARIES	GRATUITIES	ACRRUED PENSION	TOTAL
1	AGENCY FOR MASS EDUCATION	RETIREMENT	6	16,380,601.96	-	16,380,601.96
2	BOARD OF INTERNAL REVENUE	RETIREMENT	6	32,318,321.41	-	32,318,321.41
3	COLLEGE OF NURSING AND MIDWIFERY	RETIREMENT DEATH	2 1	12,034,819.68	5,782,263.80	17,817,083.48
4	DDNH	DEATH	1	583,270.70	846,683.28	1,429,953.98
5	DEPT. OF ESTABLISHMENT	RETIREMENT DEATH	22 5	105,311,786.56	18,477,636.16	123,789,422.72
6	DEPT.COMMUNITY DEV	RETIREMENT DEATH	3 1	8,321,868.96	2,505,866.50	10,827,735.46
7	DEPT.EMPOWERMENT AND SPECIAL INTERVENTION	RETIREMENT	1	5,988,345.84	-	5,988,345.84
8	DEPT OF RURAL AND SEMI URBAN WATER SUPPLY	RETIREMENT	1	1,481,869.85	-	1,481,869.85
9	DEPT OF SKILL ACQUISITION AND VOC	RETIREMENT DEATH	4 1	5,102,014.59	1,412,464.00	6,514,478.59
10	GIRL CHILD EDUCATION	RETIREMENT	1	733,981.55	-	733,981.55
11	GOVERNMENT HOUSE	RETIREMENT	1	1,865,478.43	-	1,865,478.43
12	H.S.M.B	RETIREMENT DEATH	61 12	150,003,746.68	42,756,420.08	192,760,166.76
13	HIGH COURT	RETIREMENT DEATH	29 10	54,652,529.56	14,565,856.57	69,218,386.13
14	HOUSE OF ASSEMBLY	RETIREMENT	2	5,900,335.60	-	5,900,335.60
15	HUK POLY	RETIREMENT DEATH	14 4	80,683,433.88	29,012,753.36	109,696,187.24
16	INTER GOVERNMENTAL	RETIREMENT	2	3,014,459.65	-	3,014,459.65

17	ISA KAITA COLLEGE OF EDUCATION	RETIREMENT	5	5,969,392.68	-	5,969,392.68
18	JUDIAL SERVICE COMM	RETIREMENT DEATH	1 1	18,212,561.40	57,751,680.00	75,964,241.40
19	KASROMA	RETIREMENT	1	1,976,850.27	-	1,976,850.27
20	KATSINA STATE RADIO SERVICE	RETIREMENT DEATH	4 1	11,171,923.71	1,082,047.98	12,253,971.69
21	KATSINA STATE WATER BOARD	RETIREMENT DEATH	7	19,612,463.94	-	19,612,463.94
22	KSITM	RETIREMENT	1	486,566.28	-	486,566.28
23	KTSTA	RETIREMENT DEATH	5 2	8,917,170.49	3,167,393.46	12,084,563.95
24	KTTV	RETIREMENT	4	10,443,492.31	-	10,443,492.31
25	KATSINA COLLEGE OF HEALTH SCIENCE	RETIREMENT	1	832,766.00	-	832,766.00
26	LIBRARY BOARD	RETIREMENT DEATH	3 1	14,796,279.19	5,497,191.00	20,293,470.19
27	LOCAL GOVERNMENT AUDIT	RETIREMENT DEATH	3 2	21,519,233.78	10,756,015.95	32,275,248.73
28	LOCAL GOVT. SERVICE COMM.	RETIREMENT	1	1,236,741.48	-	1,236,741.48
29	LOCAL GOVT. STAFF PENSION BOARD	RETIREMENT	1	1,150,149.28	-	1,150,149.28
30	MIN. FOR LOCAL GOVT. & CA	RETIREMENT	3	12,445,454.61	-	12,445,454.61
31	MIN. OF RESOURCES AND DEVELOPMENT	RETIREMENT	1	572,708.43	-	572,708.43
32	MIN. OF SPORT	RETIREMENT DEATH	6	14,079,784.00	-	14,079,784.00
33	MIN. OF WATER RESOURCES	RETIREMENT	14 2	32,426,177.47	4,163,120.82	36,589,298.29
34	MIN. OF WOMEN AFFAIRS	RETIREMENT	5	7,156,567.56	-	7,156,567.56
35	MIN. OF WORKS	RETIREMENT DEATH	15 2	33,791,587.81	3,203,583.45	36,995,171.26
36	MIN. OF ENVIRONMENT	RETIREMENT	1	4,711,878.00	-	4,711,878.00
37	MINISTRY OF COMMERCE	RETIREMENT DEATH	7 2	21,416,374.16	3,465,158.35	24,881,532.51
38	MINISTRY OF EDUCATION	RETIREMENT DEATH	189 31	594,489,371.69	93,141,881.02	687,631,252.71
39	MINISTRY OF FINANCE	RETIREMENT DEATH	37 2	172,703,176.47	11,801,015.46	184,504,191.93

40	MINISTRY OF INFORMATION	RETIREMENT DEATH	13 5	68,521,817.13	19,537,388.10	88,059,205.23
41	MINISTRY OF AGRICULTURE	RETIREMENT DEATH	65 6	181,275,568.88	16,970,308.05	198,245,876.93
42	MINISTRY OF HEALTH	RETIREMENT	4 2	23,395,673.98	13,086,722.78	36,482,396.76
43	MINISTRY OF JUSTICE	RETIREMENT DEATH	3 1	9,694,562.08	2,297,044.30	11,991,606.38
44	OFFICE OF HEAD OF SERVICE	RETIREMENT DEATH	22 1	180,427,557.30	7,669,120.00	188,096,677.30
45	PRIMARY HEALTH CARE	RETIREMENT	1	4,307,786.53	-	4,307,786.53
46	RURAL ELECTRICITY BOARD	RETIREMENT	2	2,524,383.77	-	2,524,383.77
47	RUWASSA	RETIREMENT	1 1	4,910,759.04	5,968,378.80	10,879,137.84
48	SCHOLARSHIP BOARD	RETIREMENT DEATH	2 1	1,291,930.81	-	1,291,930.81
49	SEPA	RETIREMENT	3	4,421,098.91	-	4,421,098.91
50	SGS OFFICE	RETIREMENT	2	2,652,492.66	-	2,652,492.66
51	STATE AUDIT	RETIREMENT	6	23,437,809.79	-	23,437,809.79
52	STATE INEC	RETIREMENT	1	4,298,583.24	-	4,298,583.24
53	STEB	RETIREMENT DEATH	31 3	53,762,413.74	13,746,427.65	67,508,841.39
54	SUBEB	RETIREMENT	1	2,974,078.51	-	2,974,078.51
55	UMYU KATSINA	RETIREMENT DEATH	3 3	10,650,868.43	11,782,855.19	22,433,723.62
56	URPB	RETIREMENT DEATH	7 1	25,109,415.26	6,861,841.90	31,971,257.16
57	DEPT. YOUTH DEVELOPMENT	RETIREMENT	1	6,958,895.27	-	6,958,895.27
58	YUSUF BALA USMAN COLLEGE	RETIREMENT DEATH	5 1	11,671,616.94	1,470,005.54	13,141,622.48
TOTAL			749	2,116,782,848.18	408,779,123.60	2,525,561,970.73

TABLE II

UNEARNED SALARIES DEDUCTION FOR THE YEAR
REMITTED TO ACCOUNTANT GENERAL

<i>SN</i>	<i>MIN/DEPT.</i>	<i>AMOUNT</i>
1	A.M.E	2,482,062.55
2	COLLEGE OF NURSING	304,883.21
3	DDNH	343,180.69
4	DET	920,833.76
5	DEPT.COMMUNITY DEV.	68,887.34
6	DEPT OF SKILL ACQUISITION & VOC	57,914.57
7	HIGH COURT	4,948,415.70
8	OFFICE OF HEAD OF CIVIL SERVICE	141,182.60
9	H.S.M.B	1,775,858.85
10	INTER GOVERNMENTAL	39,031.35
11	KATSINA STATE RADIO SERVICE	183,496.30
12	LOCAL GOVT. AUDIT	62,509.00
13	MIN. OF AGRICULTURE	2,944,887.74
14	MIN. OF COMMERCE	150,823.45
15	MIN. OF EDUCATION	9,811,721.01
16	MIN. OF FINANCE	820,299.19
17	MIN OF HEALTH	906,025.83
18	MIN. OF INFORMATION	907,107.07
19	MIN. OF JUSTICE	9,444.54
20	MINISTRY OF WORKS	80,425.88
21	MIN. OF WATER RESOURCES	45,191.08
22	PRIMARY HEALTH CARE	3,284,866.76
23	RUWASSA	28,709.38
24	STEB	487,947.29
25	YUSUF BALA USMAN COLLEGE	32,449.33
TOTAL		30,838,154.47

TABLE III

VEHICLE LOAN DEDUCTION FOR THE YEAR
REMITTED TO ACCOUNTANT GENERAL

<i>SN</i>	<i>MIN/DEPT.</i>	<i>AMOUNT</i>
1	DEPT OF SKILL ACQUISITION & VOC	22,222.40
2	OFFICE OF HEAD OF SERVICE	45,826.77
3	HSMB	74,999.60
4	KATSINA STATE RADIO SERVICE	48,611.11
5	MIN. OF AGRICULTURE	177,516.63
6	MIN OF COMMERCE	94,444.36
7	MIN. OF EDUCATION	306,055.60
8	MIN OF FINANCE	343,055.77
9	MIN OF INFORMATION	622,341.76
10	MIN. OF WATER RESOURCES	37,500.26
11	S.G.S. OFFICE	15,000.06
12	STEB	16,666.56
13	URPB	38,093.39
14	DET	350,001.47
15	STATE AUDIT	137,499.87
TOTAL		2,329,835.61

TABLE IV

HOUSING LOAN DEDUCTION FOR THE YEAR
REMITTED TO ACCOUNTANT GENERAL.

<i>SN</i>	<i>MIN/DEPT</i>	<i>AMOUNT</i>
1	DEPT OF EMPOWERMENT	601,797.96
2	H/COURT	672,597.72
3	OFFICE OF HEAD OF CIVIL SERVICE	1,032,338.39
4	MIN. OF AGRICULTURE	6,643,287.85
5	MIN OF EDUCATION	3,390,000.00
6	MIN OF FINANCE	2,536,080.00
7	YOUTH DEVELOPMENT	776,356.10
8	DEPT. OF ESTABLISHMENT	9,787,993.29
9	STATE AUDIT	1,648,350.00
TOTAL		27,088,801.31

TABLE V

HOUSING LOAN DEDUCTION FOR THE YEAR
REMITTED TO GENERAL MANAGER HOUSING AUTHORITY

<i>SN</i>	<i>MIN/DEPT</i>	<i>AMOUNT</i>
1	OFFICE OF HEAD OF CIVIL SERVICE	3,598,090.53
2	MIN. OF EDUCATION	881,104.96
3	STATE AUDIT	781,255.26
TOTAL		5,260,450.75

TABLE VI

KATARDA LOAN DEDUCTION FOR THE YEAR
REMITTED TO MANAGING DIRECTOR KATARDA

<i>SN</i>	<i>MIN/DEPT</i>	<i>AMOUNT</i>
1	MIN. OF AGRICULTURE	376,312.34
2	MIN. OF FINANCE	59,895.75
TOTAL		436,208.09

GRATUITY PAYMENT IN THE YEAR 2021.

The actual payment of Retired, Death and Contract Gratuity beneficiaries was made to the tune of One Billion, Four Million, Five Hundred and Three Thousand, Five Hundred and Eighty Six Naira, Seventy Seven Kobo (₦1,004,503,586.77).

D. PAYMENT OF GRATUITY

The total number of 305 Death Gratuity Beneficiaries for the third and fourth quarter 2018 to the tune of Three hundred and fourteen million, seven hundred and ninety eight thousand, five hundred and sixty one naira, fifteen kobo (₦314,798,561.15) were paid during the year under Review.

In addition to the above 3No of life Gratuity beneficiaries was paid amounting to ₦24,073,332.16 as detailed below;

<i>S/ N</i>	<i>NAME OF BENEFICIARY</i>	<i>MDA</i>	<i>AMOUNT PAID</i>
<i>i.</i>	<i>Aliyu Adamu Karkarku</i>	<i>H. O. S.</i>	<i>13,244,892.16</i>
<i>ii.</i>	<i>Kadi Mu'azu Ibrahim Batagarawa</i>	<i>S/ Court of Appeal</i>	<i>5,414,220.00</i>
<i>iii.</i>	<i>Hon. Justice Bature Ahmed</i>	<i>H/Court of Justice</i>	<i>5,414,220.00</i>
Total =			₦24,073,332.16

The total number of beneficiaries paid during the year was 308No and the actual payment made was three hundred and thirty eight million, eight hundred and seventy one thousand, eight hundred and ninety three naira, thirty one kobo (₦338,871,893.31).

CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR

In compliance with the provision of section 124(1-4) of the 1999 Constitution of the Federal Republic of Nigeria as Amended the Remuneration, Salaries, Allowances and all other conditions of services shall be charged upon the Consolidated Revenue fund charges of state of the following officers.

- i) The Executive Governor*
- ii) The Executive Deputy Governor*
- iii) The Honourable Speaker*
- iv) Members of State House of Assembly*
- v) State and Local Government Auditor Generals*
- vi) Chairman & members of: -*
 - a. State Civil Service Commission*
 - b. Local Government Service Commission*
 - c. Judicial Service Commission*
 - d. State Independent Electoral Commission*
 - e. Teachers Service Commission.*

Accordingly, Table I, II and III represent the Remuneration Profile of Officers under Consolidated Revenue Fund charges for the State.

Table I

CATEGORISATION OF PERSONNEL EMOLUMENT PAID UNDER CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR

<i>S/N</i>	<i>DESCRIPTION</i>	<i>AMOUNT PAID ₦</i>	<i>TOTAL AMOUNT ₦</i>
I.	<u>EXECUTIVE</u>		
	<i>a. 1 No State Governor</i>	7,783,002.48	
	<i>b. 1 No Deputy Governor</i>	7,392,787.56	
	<i>c. 1No Auditor General (State)</i>	5,912,527.68	
	<i>d. 1No Auditor General (Local Govts)</i>	<u>5,428,234.80</u>	26,516,552.52
	<i>e. State INEC</i>		

	<ul style="list-style-type: none"> <i>i. 1No Chairman</i> <i>ii. 6No Electoral Commissioners</i> 	6,084,373.68	
	<i>f. Civil Service Commission (CSC)</i>	<u>31,284,003.96</u>	37,368,377.64
	<ul style="list-style-type: none"> <i>i. 1No Chairman</i> <i>ii. 4No Permanent Commissioners</i> 	6,084,373.68	
	<i>g. Teachers Service Board (TSB)</i>	<u>22,752,002.88</u>	28,836,376.56
	<ul style="list-style-type: none"> <i>i. 1No Chairman</i> <i>ii. 4No Permanent Commissioners</i> 	6,084,373.68	
	<i>h. Local Government Service Commission</i>	<u>22,278,002.82</u>	28,362,376.50
	<ul style="list-style-type: none"> <i>i. 1No Chairman</i> <i>ii. 6No Permanent Commissioners</i> 	6,084,373.68	
		<u>35,354,458.33</u>	41,438,832.01
	<i>Total for Executive</i>		162,996,515.29
II.	<u>JUDICIARY</u>		
	<i>a. 4No Judicial Service Commission</i>	22,752,002.88	22,752,002.88
III.	<u>LEGISLATURE</u>		
	<i>a. 1No Speaker</i>	8,281,368.96	
	<i>b. 1No Deputy Speaker</i>	7,302,211.80	
	<i>c. 2No Majority/Minority</i>	13,505,970.72	
	<i>d. 30No Honourable Members</i>	<u>202,789,245.85</u>	
	<i>(each at ₦6,752,985.36 per annum)</i>		<u>231,878,797.33</u>
	<i>Total for Judiciary and Legislature</i>		254,630,800.21
	GRAND TOTAL		417,627,315.50

Table No. II**STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR UNDER REVIEW**

<i>S/N</i>	<i>DETAILS OF EXPENDITURE</i>	<i>CODES</i>	<i>ACTUAL</i> ₦	<i>FINAL BUDGET</i> ₦	<i>SURPLUS/DEFICIT</i> ₦
I	CONSOLIDATED SALARY				
	a- Executive	21020103	162,996,515.29	188,555,827.00	25,559,311.71
	b- Judiciary	21020103	22,752,002.88	28,132,920.00	5,380,917.12
	c- Legislature	21020103	231,878,797.33	231,813,055.00	-65,742.33
	SUB-TOTAL		417,627,315.50	448,501,802.00	30,874,486.50
II	PENSION & GRATUITIES				
	a. Pension Statutory	21030102	5,819,896,813.17	6,036,000,000.00	216,103,186.83
	b. Gratuities Statutory	21030101	1,004,503,586.77	6,030,000,000.00	5,025,496,413.23
	c. Monetization	-	0.00	0.00	0.00
	d. Severance Gratuity(Political)	21030107	0.00	0.00	0.00
	SUB-TOTAL		6,824,400,399.94	12,066,000,000.00	5,241,599,600.06
III	OTHERS				
	10% IGR Share of Local Govt	22070102	-	1,561,210,000.00	1,561,210,000.00
	10% Salary Contr. to SUBEB	22070102	50,358,612.00	1,972,719,920.00	1,922,361,308.00
	2.5% Contribution to LGSPB	22070102	381,620,778.00	416,313,570.00	34,692,792.00
	10% Cost of Collect. to BIR	22070102	681,276,262.90	1,561,210,000.00	879,933,737.10
	Contribution to Management State C.H.C.S	22070102	-	1,722,352,279.00	1,722,352,279.00
	Transfer to Revenue Generating MDA's	22070103	-	1,561,210,000.00	1,561,210,000.00
	SUB-TOTAL		1,113,255,652.90	7,233,805,769.00	6,120,550,116.10
	GRAND TOTAL		8,355,283,368.34	19,344,607,571.00	10,989,324,202.66

Table No. III.

**MONTHLY SCHEDULE OF PERSONNEL EMOLUMENTS PAID UNDER
CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR**

S/NO	MONTH	AMOUNT₦
<i>i.</i>	<i>January</i>	33,843,324.82
<i>ii.</i>	<i>February</i>	33,843,324.82
<i>iii.</i>	<i>March</i>	35,778,123.17
<i>iv.</i>	<i>April</i>	34,406,073.60
<i>v.</i>	<i>May</i>	34,460,751.84
<i>vi.</i>	<i>June</i>	34,460,751.84
<i>vii.</i>	<i>July</i>	34,934,751.90
<i>viii.</i>	<i>August</i>	34,934,751.90
<i>ix.</i>	<i>September</i>	34,934,751.90
<i>x.</i>	<i>October</i>	36,161,205.91
<i>xi.</i>	<i>November</i>	34,934,751.90
<i>xii.</i>	<i>December</i>	34,934,751.90
	TOTAL	417,627,315.50

LOCAL GOVERNMENT STAFF PENSION BOARD

2.5% STATE CONTRIBUTION FOR THE YEAR 2021

During the year under review, the State Government contributed the sum of ₦381,620,778.00 being 2.5% Contribution to the Local Government Staff Pension Board as detailed below:-

S/NO	MONTH OF ACCOUNT	AMOUNT	REMARKS
1.	January	34,692,798.00	
2.	February	0.00	
3.	March	34,692,798.00	
4.	April	34,692,798.00	
5.	May	34,692,798.00	
6.	June	34,692,798.00	
7.	July	34,692,798.00	
8.	August	34,692,798.00	
9.	September	34,692,798.00	
10.	October	34,692,798.00	
11.	November	34,692,798.00	
12.	December	34,692,798.00	
Total =		₦381,620,778.00	

10% STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS

The 10% of Internally Generated Revenue payable to the 34 Local Government Councils was not effected during the year under review.

KATSINA STATE CONTRIBUTORY HEALTH MANAGEMENT AGENCY (KTSCHMA).

The Agency was established in May, 2020 in order to provide accessibility to effective and qualitative health care service through suitable health care financing mechanism to improve and provide more accessible health care services to all resident of Katsina State in respective of their financial status.

The Agency was flag off for implementation on 27th April, 2021 with take-up Grant from the State Government plus monthly Contribution from Salaries of Public Service from where the Agency Generated the sum of N1,711,280,969.49 from December, 2020 to December, 2021. According to the Operation Guideline, the fund pooled by the Agency shall be utilized as follows:

a. i).	Capitation	-	75%
ii).	Fee for Service	-	13.6%
b.	Agency Administration charges	-	2.7%
c.	Third Party Admin Charges	-	1.5%
d.	Information Technology	-	4.5%
e.	Reserve Fund	-	<u>2.5%</u>
			100%
			====

The Agency came into full operation in June, 2021 with Payment to the Various Health Facilities as follows;

i).	Capitation	-	594,736,460.00
ii).	Fee for Service	-	9,940,434.46
iii).	I.C.T.	-	73,867,331.20
iv).	T.P.A	-	1,635,000.00
v).	A.C	-	<u>37,947,774.43</u>
	Total =		<u>₦718,126,940.09</u>

Out of the remaining Balance of N993,154,029.40, N850,000,000.00 were invested in Central Bank of Nigeria in the following categories;

<i>Capitation</i>	-	650,000,000.00
<i>Fee for Service</i>	-	190,000.000.00
<i>Reserve</i>	-	<u>10,000.000.00</u>
Total Invest =		850,000,00.00

=====

The available Balance as at 31st December, 2021 was = ₦143,154, 029.40.

SUMMARY OF DEBTORS

S/N	ISSUING MDA	NATURE OF LOAN	AMOUNT LOANED ₦	REPAYMENT ₦	OUTSTANDING ₦
1	Ministry of finance	Loan Granted to Local Governments.	7,090,163,310.09	0	7,090,163,310.09
2	Ministry of Finance	Refurbishing Loan to State Civil Servants.	105,080,000.00	0	105,080,000.00
3	Katsina State Water Board	Proceed from Water Consumers	981,066,346.59	0	981,066,346.59
4	Min. of Commerce	Nigeria Union of Road Transport Workers.	144,000,000.00	12,000,000.00	132,000,000.00
5	Min. of Commerce	Association of Traders and Skill Acquisition.	300,000,000.00	0	300,000,000.00
6.	Min. of Commerce	Association of Kola-nut Sellers	30,000,000.00	0	30,000,000.00
7.	Katsina Motel	Loan To Hotel Management Service.	130,000,000.00	35,000,000.00	95,000,000.00
8.	Fatima Baika Central Market.	Rent Arrears against Traders.	36,570,134.00	0	36,570,134.00
9.	KTARDA	Animal Traction Loan	553,715,000.00	11,195,000.00	542,520,000.00
10.	Ministry of finance	Federal Government Bailout for Local Governments.	6,722,495,090.28	0	6,722,495,090.28
11	Housing Authority	Outstanding Loan of Houses Allocated to Individuals.	7,651,574,298.90	6,018,345,484.25	1,633,228,814.65
12.	Kaseed	Loan disbursed to 58,107 Individual Beneficiaries.	2,497,109,778.00	248,483,607.25	2,248,626,170.75
13.	KTARDA	Small, Medium and Large Scale Farmers Loan	125,000,000.00	7,295,500.00	117,704,500.00
14.	KTARDA	Water Pump Loan Package	90,000,000.00	7,875,400.00	83,016,600.00
15.	KTARDA	Animal Traction Programme (ATP)	97,965,000.00	4,505,000.00	93,440,000.00
16	KTARDA	Animal Traction Programme (ATP)	447,750,000.00	17,189,000.00	430,561,000.00
TOTAL			27,002,488,957.86	6,361,888,992.00	20,641,471,966.36

I recommend State Government to recover the sum of **₦20,641,471,966.36** from the Debtors.

BALANCE FOR CBN LOAN OF ₦2,365,020,428.00 DISBURSED THROUGH MICROFINANCE BANKS ACROSS THE STATE

S/N	MFSB	AMOUNT ISSUED ₦	AMOUNT DISBURSED ₦	AMOUNT RECOVERED ₦	BALANCE ₦	REMARKS
i.	Batsari	175,010,000.00	175,010,000.00	31,699,544.48	143,310,455.52	
ii.	Sandamu	125,700,000.00	125,300,000.00	4,468,000.00	120,832,000.00	
iii.	Iya Zakari	68,720,000.00	68,785,000.00	1,235,000.00	67,550,000.00	
iv.	Safana	68,737,420.00	68,737,420.00	7,401,000.00	61,336,420.00	
v.	Sabuwa	124,765,000.00	124,765,000.00	5,226,000.00	119,539,000.00	
vi.	Dutsinma	99,920,000.00	99,920,000.00	13,901,000.00	86,019,000.00	
vii.	Faida	71,250,000.00	71,250,000.00	8,885,750.00	62,364,250.00	
viii.	Jibia	46,035,000.00	45,515,000.00	9,968,000.00	35,547,000.00	
ix.	Funtua	134,170,000.00	134,170,000.00	18,021,750.00	116,148,250.00	
x.	Kankara	155,490,000.00	133,185,331.00	21,064,600.00	112,120,731.00	
xi.	Janzama	108,185,000.00	107,940,000.00	28,218,000.00	79,722,000.00	
xii.	Baure	76,700,000.00	88,724,900.00	12,459,000.00	76,265,000.00	
xiii.	Kankia	107,115,000.00	123,668,750.00	17,222,246.00	106,446,504.00	
xiv.	Dutsi Union	92,000,000.00	92,055,000.00	0.00	92,055,000.00	
xv.	Kurfi Union	90,000,000.00	89,868,800.00	465,000.00	89,403,800.00	
xvi.	Zango Union	95,000,000.00	94,870,700.00	311,000.00	94,559,700.00	
xvii.	Dandume Union	97,000,000.00	97,091,000.00	80,000.00	97,011,000.00	
xviii.	Malumfashi Union	107,080,000.00	104,730,300.00	200,000.00	104,530,300.00	
xix.	Katsina Union	114,000,000.00	122,441,200.00	0.00	122,441,200.00	
xx.	Hamada	220,175,000.00	214,975,000.00	33,966,226.77	181,008,773.23	
xxi.	Hinache	118,197,358.00	109,997,358.00	14,275,200.00	95,722,158.00	
xxii.	Matazu	64,730,000.00	72,315,000.00	7,866,290.00	64,448,710.00	
xxiii.	North Capital	49,930,000.00	33,823,100.00	120,000.00	33,703,100.00	
xxiv.	Sarkin Kudu	87,200,000.00	33,650,000.00	11,430,000.00	22,220,000.00	
		2,497,109,778.00	2,432,788,859.00	248,483,607.25	2,198,904,351.75	

Note: The Balances on Serial No. xx - xxiv were not provided as at time of compiling this report, therefore balances of 2019 was adopted.

**OUTSTANDING FEDERAL GOVERNMENT BAILOUT N6,722,495,090.28
AGAINST 34 LOCAL GOVERNMENT COUNCILS**

As earlier reported in 2019 report out of the ₦11,086,630,000.00 Bailout funds secured by the Katsina State Government to pay arrears of Pension and Gratuity only ₦4,343,578,108.92 was paid to State Government retirees while Local Government retirees were paid the sum of ₦6,722,495,090.28.

The sum of ₦11,086,630,000.00 are being deducted at source from the State Government allocation every month, while the 34 Local Government councils are yet to start making repayment of the ₦6,722,495,090.28 loan granted to them. I therefore recommend for a schedule of repayment in favour of Katsina State Government of the amount to be deducted monthly from the 34 No Local Governments Councils depending on the number and amount of beneficiaries.

KATSINA STATE DEBT PROFILE
FROM JANUARY – DECEMBER, 2021

<i>S/N</i>	<i>DEBT PROFILE</i>	<i>AMOUNT</i>	<i>TOTAL AMOUNT</i>
1.	DOMESTIC DEBT		
	<i>Pension and Gratuity</i>	6,866,407,175.12	
	<i>Contractors Arrears</i>	6,861,149,779.50	
	<i>CBN Salary Bailout</i>	8,222,583,916.46	
	<i>Budget Support</i>	17,434,822,233.97	
	<i>SMEDAN</i>	953,011,120.97	
	<i>Excess Crude</i>	7,583,333,333.29	
	<i>Sukuk Bond</i>	18,754,331,927.50	66,675,639,486.81
2.	EXTERNAL DEBT		
	<i>Katsina State Health system Dev, IV</i>	1,589,863.37	
	<i>Katsina State Health system Dev, IV</i>	1,492,771.03	
	<i>Katsina State Fadama Dev. Project</i>	3,781,162.27	
	<i>Katsina State Small Earth Dam (Const & Rahab).</i>	410,005.34	
	<i>Katsina State Multi State Water</i>	13,521,603.20	
	<i>Katsina State Universal Basic Education</i>	1,833,575.54	
	<i>Katsina State Health System Development</i>	1,362,181.36	
	<i>Katsina State Local Empowerment and Dev.</i>	6,239,990.16	
	<i>Katsina State HIV/AIDS</i>	1,444,661.76	
	<i>Katsina State Community & Social Dev.</i>	4,230,290.80	
	<i>Katsina State Third National Fadama Dev.</i>	3,716,913.31	
	<i>Katsina State Second HIV/AIDS</i>	4,544,780.35	
	<i>Katsina State Community & Social Dev. Project</i>	3,670,000.00	
	<i>Katsina State Agric & Community Development</i>	5,360,852.03	
	<i>Katsina State Community Based Agric</i>	2,846,644.05	
	<i>Katsina State Rural Agric Marketting Project</i>	3,962,000.17	
	USD	60,007,294.74	<u>24,782,412,654.67</u>
		Total =	91,458,052,141.48 =====

Notes (i) Naira Equivalent as at 31st December, 2021 @ 412.99 x USD 60,007,294.74
= ₦24,782,412,654.67.

**EXTERNAL DEBT PORTIFOLIO
AS AT 31ST DECEMBER, 2021**

S/N	CREDITOR	PROJECT	PROJECT DATE	LOAN AMOUNT ₦	DEBT OUTSTANDING USD
	AFDF	Katsina State Health System Dev. IV	13/10.2003	1,543,376.80	1,589,863.37
	AFDF	Katsina State Health System Dev. IV	13/10/2003	1,820,452.50	1,492,771.03
	ADF	Katsina State Fadama Development Project	25/8/2004	3,226,480.00	3,781,162.27
	BADEA	Katsina State Small Earth Dam (Const & Rahab)	1/1/2009	1,500,000.00	410,005.34
	IDA	Katsina State Multi State Water IDA (50%)	14/12/2002	35,131,188.10	13,521,603.20
	IDA	Katsina State Universal Basic Educ.	9/9/2003	5,000,000.00	1,833,575.54
	IDA	Katsina State Health System Dev.	1/3/2003	1,276,412.80	1,362,181.36
	IDA	Katsina State Local Empow. & Environ.	13/6/2006	7,414,743.20	6,239,990.16
	IDA	Katsina State HIV/AIDs Programme	22/12/2005	1,456,292.10	1,444,661.76
	IDA	Katsina State Comm. & Social Dev. Project	15/4/2009	3,250,000.00	4,230,290.80
	IDA	Katsina State Third National Fadama Development Project	17/9/2009	2,858,563.00	3,716,913.31
	IDA	Katsina State Second HIV/AIDs	21/4/2011	3,343,202.00	4,544,780.35
	IDA	Katsina State Community & Social Dev. Proj. (add fin)	13/9/1991	4,000,000.00	3,670,000.00
	IFAD	Katsina State Agric & Comm. Development Project	1/8/2015	8,088,106.80	5,360,852.03
	IFAD	Katsina State Comm. Based Agric & rural Dev. Project	24/10/2002	3,000,000.00	2,846,644.05
		Katsina State Rural Agric Marketing Project			3,962,000.17
		TOTAL		USD	USD60,007,294.74

NAIRA EQUIVALENT AS AT 31ST DECEMBER, 2021 @ 412.99 x USD60,007,294.74 = ₦24,782,412,654.67

FEEDING OF BOARDING STUDENT FOR THE YEAR.

Ministry of Education has 23no Boarding Secondary which comprised of Eleven (11) Senior Secondary and Twelve (12) Junior Secondary Schools. The Ministry has total budgeted population of twenty seven thousand, seven hundred and ninety six (27,796) as at January, 2021. However, upon Physical Head Count exercise five thousand, one hundred and seventy nine (5,179) students were counted. This shortfall was as a result of closure of Junior Boarding Secondary Schools and Cluster Programme across the State for Security reasons.

Ministry of Science, Technology and Innovation has eighteen (18no) Science and Boarding Secondary School under the supervision of Science and Technical Education Board. The board has nine thousand, three hundred and four (9,304) students population. However, upon Physical Head Count exercise, seven thousand, six hundred and twenty five students were counted as a result of closure of Junior Secondary Schools under the Board.

Katsina State Government expended the total sum of Two hundred and twenty four million, one hundred and eighty two thousand, two hundred naira (₦224,182,200.00) only for the payment of Boarding Student Feeding Allowance for the year 2021.

S/N	MONTH	NO OF STUDENTS		TOTAL	PERIOD					AMOUNT PAID
		MOE	STEB		FROM	TO	DAYS	MOE	STEB	
1.	April, 2021	-	3,619	3,619	5 th April	30 th April	26	-	9,409,400.00	9,409,400.00
2.	April, 2021	4,198	-	4,198	28 th March	16 th April	18	7,556,400.00	-	7,556,400.00
3.	May, 2021	-	3,619	3,619	1 st May	31 st May	31	-	11,218,900.00	11,218,900.00
4.	May, 2021	3,843	-	3,843	16 th May	30 th June	46	17,677,800.00	-	17,677,800.00
5.	June, 2021	-	3,619	3,619	1 st June	30 th June	30	-	10,857,000.00	10,857,000.00
6.	July, 2021	5,312	3,619	8,931	1 st July	31 st July	30 or 27	14,342,400.00	11,218,900.00	25,561,300.00
7.	August, 2021	5,312	3,619	8,931	1 st August	31 st August	31	16,467,200.00	11,218,900.00	27,686,100.00
8.	Sept. 2021	746	1,418	2,164	1 st September	8 th October	38	2,834,800.00	5,388,400.00	8,223,200.00
9.	Sept. 2021	-	741(Diff)	741	September	8 th October	10	-	741,000.00	741,000.00
10.	October, 2021	3,332	4,202	7,534	26 th September	31 st October	36	11,995,200.00	15,127,200.00	27,122,400.00
11.	November, 2021	5,179 333 (Omitted)	7,625	12,804 333	1 st November	17 th December	47	24,341,300.00 1,198,800.00 25,540,100.00	35,837,500.00	61,377,600.00
12.	November, 2021	-	2,106	2,106	CAMP	CAMP	71	-	14,952,600.00	14,952,600.00
13.	December, 2021	-	1,199	1,199	3 rd December	17 th December	15	-	1,798,500.00	1,798,500.00
	TOTAL							96,413,900.00	127,768,300.00	224,182,200.00

**AUDITING STATUS OF GOVERNMENT BOARDS, PARASTATALS, AND
INSTITUTIONS FOR THE YEAR**

S/N	NAME OF PARASTATALS, BOARDS & INSTITUTIONS	LAST AUDITED YEAR	YEARS UN-AUDITED	REMARKS
i.	<i>Pilgrims Welfare Board</i>	2020	2021	<i>Ongoing</i>
ii.	<i>Science & Technical Education Board (STEB)</i>	2020	2021	<i>Ongoing</i>
iii.	<i>Teachers Service Board (TSB)</i>	2020	2021	<i>Ongoing</i>
iv.	<i>Agency for Mass Education (AME)</i>	-	-	-
v.	<i>Scholarship Board</i>	2020	2021	<i>Ongoing</i>
vi.	<i>Katsina Agric and Rural Dev. Auth. (KTARDA)</i>	2020	2021	<i>Ongoing</i>
vii.	<i>State Independent Electoral Commission (SIEC)</i>	2020	2021	<i>Ongoing</i>
viii.	<i>IFAD/CBARDP</i>	-	-	-
ix.	<i>Hotels Board</i>	2020	2021	<i>Ongoing</i>
x.	<i>Katsina Aris Produce Unit (KTAPU)</i>	2020	2021	<i>Ongoing</i>
xi.	<i>State Basic Universal Education Board (SUBEB)</i>	2019	2020/2021	<i>Ongoing</i>
xii.	<i>Health Service Management Board (HSMB)</i>	2020	2021	<i>Ongoing</i>
xiii.	<i>College of Health Sciences</i>	2020	2021	<i>Ongoing</i>
xiv.	<i>Primary Health Care Dev. Agency (SPHCDA)</i>	2020	2021	<i>Ongoing</i>
xv.	<i>Farmers Supply Company (FASCOKT)</i>	2020	2021	<i>Ongoing</i>
xvi.	<i>EEC/KTSG</i>	2020	2021	<i>Ongoing</i>
xvii.	<i>Katsina State Water Board (KSWB)</i>	2020	2021	<i>Ongoing</i>
xviii.	<i>Rural Water & Sanitation Agency (RUWASSA)</i>	2020	2021	<i>Ongoing</i>
xix.	<i>Katsina Invest. & Property Devp. Com.(KIPDECO)</i>	2020	2021	<i>Ongoing</i>
xx.	<i>Umar Musa Yar'adua University UMYU)</i>	2020	2021	<i>Ongoing</i>
xxi.	<i>Hassan Usman Katsina Polytechnic (HUKP)</i>	2019	2020/2021	<i>Ongoing</i>
xxii.	<i>Isa Kaita College of Education, Dutsinma</i>	2020	2021	<i>Ongoing</i>
xxiii.	<i>Yusuf Bala Usman C.L.G.S. Daura</i>	2020	2021	<i>Ongoing</i>
xxiv.	<i>Fatima Baika Market Katsina</i>	2020	2021	<i>Ongoing</i>
xxv.	<i>Katsina State Radio Services (KRBS)</i>	2020	2021	<i>Ongoing</i>
xxvi.	<i>Katsina State Television Service (KTTV)</i>	2019	2020/2021	<i>Ongoing</i>
xxvii.	<i>Katsina State Library Board</i>	2020	2021	<i>Ongoing</i>
xxviii.	<i>History and Culture Bureau</i>	2020	2021	<i>Ongoing</i>
xxix.	<i>State Environmental Protection Agency (SEPA)</i>	2020	2021	<i>Ongoing</i>
xxx.	<i>Katsina State Urban Regional Plan. Board (KURPD)</i>	2020	2021	<i>Ongoing</i>
xxxi.	<i>Katsina State Transport Authority (KTSTA)</i>	2020	2021	<i>Ongoing</i>

xxxii.	<i>Katsina State Housing Authority</i>	2020	2021	<i>Ongoing</i>
xxxiii	<i>Community and social Development Project (CSDP)</i>	2020	2021	<i>Ongoing</i>
xxxiv.	<i>Katsina State Road Maintenance. Agency. (KASROMA)</i>	2020	2021	<i>Ongoing</i>
xxxv	<i>Rural Electrification Board (REB)</i>	2020	2021	<i>Ongoing</i>
xxxvi	<i>State Emergency Management Agency (SEMA)</i>	2020	2021	<i>Ongoing</i>
xxxvii	<i>New Katsina Motel</i>	2020	2021	<i>Ongoing</i>
xxxviii	<i>Just. Amiru Sanusi Institute of Techno. & Management</i>	2020	2021	<i>Ongoing</i>
xxxix	<i>College of Nursing & Midwifery</i>	2020	2021	<i>Ongoing</i>
xxxx	<i>Katsina State Board of Internal Revenue (BOIR)</i>	2020	2021	<i>Ongoing</i>
xxxxi	<i>New map</i>	-	-	-
xxxxii	<i>Nipep</i>	-	-	-
xxxxiii	<i>Contributory Health System Scheme</i>	<i>New Agency</i>	-	<i>Ongoing</i>
xxxxiv	<i>Drugs and Medical Supplies Agency</i>	<i>New Agency</i>	2021	<i>Ongoing</i>

OUTSTANDING INSPECTION REPORTS FOR MDA'S FOR THE YEAR.

i). KATSINA STATE ROAD MAINTENANCE AGENCY (KASROMA).

The Katsina State road Maintenance Agency have outstanding issue of ₦2,202,045,825.00 in the year 2014, 2015 while in the year 2016 it increase with ₦1,145,187,848.00 totaling to ₦3,347,242,673.00.

The figure remains in the Agency's Financial Account to date; the breakdown are as follows;

<i>i). Director S.S</i>	<i>-</i>	<i>5,000,000.00</i>
<i>ii). Stamp Duty & Contract Fees (BOIR)</i>	<i>-</i>	<i>1,292,796.00</i>
<i>iii). Cash Receivable (Unsighted Project)</i>	<i>-</i>	<i>2,687,331,260.00</i>
<i>iv). Transfer</i>	<i>-</i>	<i>25,000,000.00</i>
<i>v). Unidentified withdrawals all Banks</i>	<i>-</i>	<i>628,618,617.00</i>
		<i>₦3,347,242,673.00</i>

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The Management should take appropriate action to recover the sum of ₦3,347,242,673.00 as spelt out above.

INSPECTION REPORTS FOR MDA'S FOR THE YEAR UNDER REVIEW

1. KATSINA STATE HOUSING AUTHORITY

i). Status of Housing Loan

The housing authority disbursed the sum of ~~₦4,687,586.00~~ as loan in the year 1992, 1996 and 2018 as revolving loan. Some of the loan are from defunct Kaduna State down to Katsina State and the figure usually appears in the authority Financial Statement for many years, being the year under review the sum of ~~₦ 241,149.36~~.

ii). Housing Scheme

The Authority operate six(6) Housing Scheme, five (5) Scheme belong to the State Government and one (1) scheme is owned by thirty-four (34) Local Governments councils as follows:

S/N	HOUSING ESTATE	NO. OF HOUSES	AMOUNT OF LOAN	PERVIOUS REPAYMENT	CURRENT REPAYMENT	CUMULATIVE REPAYMENT	OUTSTANDING
1	Goruba Housing Estate	272	563,355,834.76	532,050,448.35	4,568,222.70	536,618,671.05	26,737,163.71
2	Makera Housing Estate	252	419,209,200.00	315,397,345.34	33,360,016.90	348,757,362.24	70,451,837.76
3	Barhim Housing Estate	500	1,447,444,504.53	1,223,540,835.52	51,759,474.24	1,275,300,309.76	172,144,194.77
4	Moh'd Kabir Usman Housing Estate	250	1,279,540,044.50	806,074,354.97	84,607,622.20	890,681,977.17	388,858,067.33
	Kafe District Abuja Estate	151	3,942,024,715.11	2,852,886,619.51	114,100,544.52	2,966,987,164.03	975,037,551.08
	Total	1425	7,651,574,298.90	5,729,949,603.69	288,395,880.56	6,018,345,484.25	1,633,228,814.65

Katsina State Housing Authority has 1425 across the five (5) housing scheme constructed at the cost of ~~₦7,651,574,298.99~~. The sum of ~~₦5,729,949,603.69~~ was recovered as at 31st December 2020 while additional sum of ~~₦288,395,880.56~~ was recovered during the year. the five scheme has an outstanding balance of ~~₦1,633,228,814.65~~ as at 31st December 2021

iii). Ahmadu Bello Housing Estate (Belonging To 34 Local Government Councils).

S/N	HOUSING ESTATE	NO. OF HOUSES	AMOUNT OF LOAN	PERVIOUS REPAYMENT	CURRENT REPAYMENT	CUMULATIVE REPAYMENT	OUTSTANDING
1	Ahmadu Bello Housing Estate	510	2,627,949,860.24	1,223,133,363.16	150,891,382.42	1,374,024,745.58	1,253,925,114.66

The thirty four (34) Local Government Council of the State constructed 510 Houses at the cost of ₦ 2,627,949,860.24 there houses are managed by the Housing Authority. The sum of ₦1,253,925,114.66 is outstanding as at 31st December 2021. It is to be noted that the condition of the scheme is that Civil Servant should pay within fifteen (15) years from their salaries, while the non-civil servants are to pay within one (1) year. It was observed that some beneficiaries default in the repayment.

I recommend the Housing Authority for the Recovery of the outstanding liabilities against defaulters of all schemes.

2. OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE STATE

The sum of ₦1,600,000,000.00 was budgeted for the purchase of Official Vehicles / Others, Office Equipment's, Office Furniture & Fittings while Actual Expenditure was ₦1,054,193,181.00. Table below shows details

S\N	DESCRIPTION	BUDGETED (₦)	ACTUAL EXPENDITURE (₦)	BALANCE (₦)	PERCENTAGE (%)
i	Purchase of Official Vehicles \ Others	900,000,000.00	941,043,400.00	(41,043,400.00)	104.2%
ii	Purchase of Official Equipment	100,000,000.00	2,361,500.00	97,638,500.00	4.2%
iii	Purchase of Furniture & Fittings	500,000,000.00	110,788,281.00	389,211,719.00	22.1%
iv.	Program Research & Development Take Off Grand for Contributory Pension Scheme	100,000,000.00	-	-	0.00%
	Total	1,600,000,000.00	1,054,193,181.00		

Over Expenditure is noted on purchase of Official Vehicle and Others. The attention of the Accounting Officer and Ministry of Budget is hereby drawn.

i). **Capital Expenditure**

The sum of ₦1,420,766,271.12 (One billion, four hundred and twenty million, seven hundred and sixty six thousand two hundred and seventy one Naira twelve kobo) was expended for purchase of Office Furniture, Office Equipment's and Government Vehicles and development of public building respectively against the Budgeted amount ₦1,250,000,000.00 (One billion two hundred and fifty million Naira) which shows an over expenditure of ₦260,766,271.12 (two hundred and sixty million seven hundred and sixty six thousand two hundred and seventy one Naira twelve kobo).

Table below shows details.

S\N	DESCRIPTION	BUDGETED (₦)	ACTUAL (₦)	DIFFERENCE (₦)
1	Office Furniture	100,000,000.00	165,751,180.00	(65,751,180.00)
2	Office Equipment	100,000,000.00	70,700,000.00	29,300,000.00
3	Government Vehicle and other Vehicles	400,000,000.00	504,487,110.00	(104,487,110.00)
4	Development of Public Building	560,000,000.00	679,827,981.12	(119,827,981.12)
	TOTAL	1,160,000,000.00	1,420,766,271.12	(260,766,271.12)

The over expenditure noted in the account for the purchase of office furniture, Government vehicle and other vehicle and development of public Building should be addressed by the Permanent Secretary Office of the Head of the Civil Service of the State through application of Virement.

ii). **Recurrent Expenditure**

The sum of ₦105,635,698.84 (One hundred and five three million, six hundred and thirty five thousand, six hundred and ninety eight Naira, eighty four kobo) was expended against the budgeted amount of ₦98,801,556.00 (Ninety eight million eight hundred and One thousand five hundred and fifty six Naira) which shows over

expenditure of ₦6,384,142.82 (Six million, eight hundred and thirty four thousand one hundred and forty-two Naira eighty two kobo). The over expenditure noted in the account for Recurrent expenditure should be addressed by the Permanent Secretary Office of Head of Civil Service through application of Virement.

iii). **RENOVATION OF GOVERNMENT QUARTERS**

The Sum of ₦28,726,080.00 (Twenty eight million, Seven hundred and twenty six thousand eighty Naira) was expended for renovation of forty-three (43) Houses across the State located in Daura, Mani, Dutsinma, Kankia Malumfashi, Funtua, Katsina and Institutional Quarters at Isa Kaita College of Education Dutsinma and Hassan Usman Katsina Polytechnic.

3. MINISTRY OF HEALTH

(i) Revenue

The Ministry of Health budgeted the sum of ₦23,670,000.00 as total anticipated revenue collection for the year. But only the sum of ₦10,424,950.00 was generated during the year. There was a short fall of revenue collection to the tune of ₦13,245,050.00. Below is the revenue analysis: -

S/N	DESCRIPTIONS	CODES	ACTUAL	FINAL BUDGET	VARIANCE ON FINAL BUDGET	
					VARIANCE	(%)
a.	Urban private clinics license new Reg @100,000 [50 No]	12020136	8,492,350.00	500,000.00	-7,992,350.00	1698.47%
b.	Urban private clinics licence annual renewal @50,000[51 No]	12020136	334,000.00	2,550,000.00	2,216,000.00	13.10%
c.	Urban private clinics licence renewal [O P D] @30,000 [49 no]	12020136	0.00	1,470,000.00	1,470,000.00	0.00%
d.	Upgrading of private clinics [OPD to IPC]@50,000 [51 NO]	12020136	0.00	250,000.00	250,000.00	0.00%
e.	Rural private clinics licence Reg @60,000[3no]	12020136	240,000.00	180,000.00	-60,000.00	133.33%
f.	Rural private clinics, clinics annual Reg [24no]@30,000	12020136	368,000.00	720,000.00	352,000.00	51.11%
g.	Reg of private health institution@300,000	12020136	990,600.00	3,300,000.00	2,309,400.00	30.02%

h.	Renewal of private health institution @150,000 [15no]	12020134	0.00	2,250,000.00	2,250,000.00	0.00%
i.	Pharmacies and patient licence Reg	12020134	0.00	250,000.00	250,000.00	0.00%
j.	Pharmacies and patient licence renewal	12020134	0.00	500,000.00	500,000.00	0.00%
k.	Med lab urban registration @ 60,000 [4no]	12020136	0.00	240,000.00	240,000.00	0.00%
l.	Med lab urban renewal [30 no] @ 30,000	12020136	0.00	900,000.00	900,000.00	0.00%
m.	Med lab rural registration [4no]	12020136	0.00	60,000.00	60,000.00	0.00%
n.	Rural renewal [25no]	12020136	0.00	750,000.00	750,000.00	0.00%
o.	Private students on practical Degree, Dip, Cert @20,000 [400no]	12020430	0.00	8,000,000.00	8,000,000.00	0.00%
p.	Masters Degree @30,000 [20no]	12020430	0.00	600,000.00	600,000.00	0.00%
q.	Development and partners @50,000 [10no]	12020430	0.00	500,000.00	500,000.00	0.00%
r.	Post graduate @20,000 [20no]	12020430	0.00	400,000.00	400,000.00	0.00%
s.	Under graduates @ 3,000 [50no]	12020430	0.00	150,000.00	150,000.00	0.00%
t.	Independent @ 10,000 [10no]	12020430	0.00	100,000.00	100,000.00	0.00%
	TOTAL		10,424,950.00	23,670,000.00	13,245,050.00	44.04%

The Hon. Commissioner should intensify effort towards revenue generation. Only 44.04% of the budgeted revenue was realised. New methods and techniques should be employed to boost the Revenue Generation.

ii. Recurrent Expenditure (Over Head Cost)

The Ministry of Health recurrent expenditure (overhead) incurred during the year under review was ₦ 10,358,591.00 against anticipated figure of ₦ 53,610,000.00. This shows 19.32% performance as detail below: -

S/N	DESCRIPTIONS	CODES	ACTUAL	FINAL BUDGET	VARIANCE ON FINAL BUDGET	
					VARIANCE	(%)
a.	LOCAL TRAVEL & TRANSPORT: TRAINING	22020101	0	1,110,000.00	1,110,000.00	0.00%
b.	LOCAL TRAVEL & TRANSPORT: OTHERS	22020102	833,150.00	1,390,000.00	556,850.00	59.94%
c.	MONITORING & INSPECTION	22020103	1,155,000.00	7,000,000.00	5,845,000.00	16.50%

d.	OFFICE STATIONARIES / COMPUTER CONSUMABLES	22020301	57,941.00	1,960,000.00	1,902,059.00	2.96%
e.	MAITENANCE OF MOTOR VEHICLES /TRANSPORT EQUIP.	22020401	770,000.00	3,000,000.00	2,230,000.00	25.67%
f.	MAITENANCE OF EYE CENTRES	22020404	2,700,000.00	3,600,000.00	900,000.00	75.00%
g.	OTHER MAINTENANCE SERVICES	22020406	800,000.00	1,200,000.00	400,000.00	66.67%
h.	LOCAL TRAINING	22020501	0	350,000.00	350,000.00	0.00%
i.	EMERGENCY OUTBREAK CONTROL	22021041	4,042,500.00	34,000,000.00	29,957,500.00	11.89%
TOTAL			10,358,591.00	53,610,000.00	43,251,409.00	19.32%

4. **KATSINA STATE SPORT COUNCIL (OTHER STADIUM)**

The State Sports council Budgeted the sum of ₦2,000,000.00 as Revenue in the year under review across the State. While the sum of N407,000.00 was generated, showing shortfall of ₦1,593,000.00.

ii). **MUHAMMADU DIKKO STADIUM, KATSINA.**

Muhammadu Dikko Stadium budgeted the sum of ₦10,000,000.00 as anticipated Revenue in the year 2021, while the sum of ₦2,420,500.00 was realized as total Revenue during the year under review.

5. **KATSINA STATE HOUSE OF ASSEMBLY;**

i). **Capital Expenditure.**

The sum of ₦1,887,000,000.00 was Budgeted as Capital Expenditure during the year under review and the amount was expended for Renovation of Houses complex, Upgrading of Bunt Chamber, Purchase of Vehicles, Purchase of Generators, ICT Activities, Renovation and Furnishing of offices of the Speaker, Deputy Speaker, Directors and other offices, Production of Calendar, Almanacs, Bond Volume and Journals, Renovation of 6No VIP's Houses at Hon. Members Charlet's at Katsina, Economic Empowerment to 34 Local Government Areas and Purchase of Laptops/IPad.

ii). **Recurrent Expenditure (Overhead);**

The sum of ₦2,497,832,176.00 was Budgeted as Overhead and the sum of ₦2,059,180,628.00 was expended, leaving a Balance of ₦438,651,548.00 during the year under review.

6. **KATSINA STATE DRUGS AND MEDICAL SUPPLY AGENCY**

As at 31st December, 2021 there was a total sum of ₦928,931,421.80 as balance in the Drugs Revolving Funds (DRF) Account and sum of ₦997,735,858.62 was realized as total sales of drugs across the State facilities (General Hospitals).

The Agency Budgeted the sum of ₦37,900,000.00 in the year under review as revenue for Registration fees, Annual Renewal and Commission mark-up Sales of Drugs, representing 81.3%. While the sum of ₦1,900,000.00 for Registration fees and Annual Revenue were not collected.

The sum of Thirty million Eight hundred and forty-five thousand four hundred and fifty seven Naira, Seventy seven kobo (₦30,845,457.77) was mark-up collection from Sales of Drugs by the Agency. The sum of ₦23,394,411.66 was expended as Recurrent Expenditure (Overhead) within the year, leaving a balance of ₦7,451,046.11 as saving.

7. **HEALTH SERVICE MANAGEMENT BOARD (HSMB)**

The sum of Five hundred million (₦500,000,000.00) was Budgeted for the purchase of Free Drugs Program, Maternal Health Care Delivery Program and Dialysis, during the year under review. The Board expended the sum of ₦137,350,280.00 against the budgeted amount of ₦500,000,000.00 leaving a balance of ₦362,649,720.00.

8. SHARI'A COURT OF APPEAL (SCA)

i). Revenue

The Shari'a Court of Appeal budgeted the sum of ₦1,800,0000.00 as total anticipated revenue collection for the year. But only the sum of ₦171,650.00 was generated during the year. There was a short fall of revenue collection to the tune of ₦ 1,628,350.00. Below is the revenue analysis: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
a.	Oaths/Declaration fee @ N5,000.00	12020401	77,400.00	1,200,000.00	1,122,600.00	6.45%
b.	Appeal and stay fees @ N500.00	12020401	83,250.00	500,000.00	416,750.00	16.65%
c.	Appeals to Court of Appeal @ N5,000.00	12020401	11,000.00	100,000.00	89,000.00	11.00%
	TOTAL		<u>171,650.00</u>	<u>1,800,000.00</u>	<u>1,628,350.00</u>	<u>9.54%</u>

The Chief Registrar should intensify effort towards revenue generation. Only 9.54% of the budgeted revenue was realised. New methods and techniques should be employed to boost the revenue generation.

ii). Recurrent Expenditure (Over Head Cost)

The Katsina State Shari'a Court of Appeal recurrent expenditure (overhead) incurred in the total sum of ₦ 50,821,038.00 as against the Sharia Court anticipated Budgeted figure of ₦ 125,943,130.00. This shows 40.35% performance as detail below: -

S/N	DETAILS	CODE	ACTUAL ₦	FINAL BUDGETTED ₦	VARIANCE ON FINAL BUDGETTED	
					VARIANCE ₦	PERC.
a.	Local Travel & Transport: Others	22020102	4,000,000.00	7,000,000.00	3,000,000.00	57.14%
b.	Electricity Charges	22020201	1,300,000.00	1,400,000.00	100,000.00	92.86%
c.	Internet Charges	22020202	300,000.00	2,000,000.00	1,700,000.00	15.00%
d.	Office Stationeries/Computer Consumables	22020301	1,520,000.00	3,000,000.00	1,480,000.00	50.67%
e.	Printing of Non Security Documents	22020305	1,600,000.00	3,000,000.00	1,400,000.00	53.33%

f.	Uniforms & Other Clothing	22020309	6,045,038.00	8,730,000.00	2,684,962.00	69.24%
g.	Maintenance of M/Vehicle/Transport Equip	22020401	4,420,000.00	6,000,000.00	1,580,000.00	73.67%
h.	Maintenance of Office Building	22020403	8,770,000.00	16,006,330.00	7,236,330.00	54.79%
i.	Local Training	22020501	2,700,000.00	4,000,000.00	1,300,000.00	67.50%
j.	International Training	22020502	0.00	32,000,000.00	32,000,000.00	0.00%
k.	Refreshment & Meals	22021001	880,000.00	1,006,800.00	126,800.00	87.41%
l.	Medical Expenses	22021004	8,500,000.00	26,500,000.00	18,000,000.00	32.08%
m.	Subscription to Professional Bodies	22021008	550,000.00	1,500,000.00	950,000.00	36.67%
n.	Interpreter Allowance, Donation and Assistance	22021041	1,556,000.00	1,800,000.00	244,000.00	86.44%
o.	Welfare Packages	22021007	8,680,000.00	12,000,000.00	3,320,000.00	72.33%
	TOTAL		50,821,038.00	125,943,130.00	75,122,092.00	40.35%

9. JUDICIAL SERVICE COMMISSION (JSC)

i). Revenue

The Judicial Service Commission budgeted the sum of ₦1,000,0000.00 as total anticipated revenue collection for the year. But only the sum of ₦104,600.00 was generated during the year. There was a short fall of revenue collection to the tune of ₦ 895,400.00. Below is the revenue analysis: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
a.	Employment form fees @ N 2,000.00	12020453	<u>104,600.00</u>	<u>1,000,000.00</u>	<u>895,400.00</u>	<u>10.46%</u>

The Secretary should intensify effort towards revenue generation. Only 10.46% of the budgeted revenue was realised. New methods and techniques should be employed to boost the revenue generation.

ii). Recurrent Expenditure (Over Head Cost)

The Katsina State Judicial Service Commission recurrent expenditure (overhead) incurred in the total sum of ₦ 34,457,000.00 as against the Commission

anticipated Budgeted figure of ₦ 36,930,175.00. This shows 93.30% performance as detail below: -

S/N	DETAILS	CODE	ACTUAL ₦	FINAL BUDGETETED ₦	VARIANCE ON FINAL BUDGETTED	
					VARIANCE ₦	PERC.
a.	Local Travel & Transport: Training	22020101	2,000,000.00	2,000,000.00	0.00	100%
b.	Local Travel & Transport: Others	22020102	1,900,000.00	1,900,000.00	0.00	100%
c.	Electricity Charges	22020201	400,000.00	400,000.00	0.00	100%
d.	Internet Charges	22020204	500,000.00	500,000.00	0.00	100%
e.	Office Stationeries/Computer Consumables	22020301	2,840,000.00	2,840,000.00	0.00	100%
f.	Printing of Non Security Documents	22020305	2,500,000.00	2,500,000.00	0.00	100%
g.	Uniforms & Clothing	22020309	600,000.00	600,000.00	0.00	100%
h.	Maintenance of M/V/Transport Equipment	22020401	3,120,000.00	3,120,175.00	175.00	99.99%
i.	Maintenance of Office Building/Residential QTRS	22020403	2,030,000.00	2,030,000.00	0.00	100%
j.	Local Training	22020501	5,000,000.00	5,000,000.00	0.00	100%
k.	International Training	22020502	12,527,000.00	15,000,000.00	2,473,000.00	83.51%
l.	Refreshment & Meals	22021001	1,040,000.00	1,040,000.00	0.00	100%
			34,457,000.00	36,930,175.00	2,473,175.00	93.30%

10. MINISTRY OF COMMERCE, INDUSTRY AND TOURISM (MOCIT)

i). Revenue

The Ministry of Commerce, Industry and Tourism budgeted the sum of ₦100,000,0000.00 as total anticipated revenue collection for the year. But only the sum of ₦18,178,206.52 was generated during the year. There was a short fall of revenue collection to the tune of ₦ 81,821,793.48.00. Below is the revenue analysis:

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
a.	Registration of Business Premises Fees	12020449	2,320,817.50	10,000,000.00	7,679,182.50	23.21%
b.	Renewal of Business Premises	12020449	15,857,389.02	80,000,000.00	64,142,610.98	19.82%
c.	Earning from Maryam Babangida Park	12020711	0.00	5,000,000.00	0.00	0.00%
d.	Earning from Kankia Metal Works Services	12020711	0.00	5,000,000.00	0.00	0.00%
	Total		<u>18,178,206.52</u>	<u>100,000,000.00</u>	<u>81,821,793.48</u>	<u>18.18%</u>

The Ministry should intensify effort towards revenue generation. Only 18.18% of the budgeted revenue was realised. New methods and techniques should be employed to boost the revenue generation.

ii. Recurrent Expenditure (Over Head Cost)

The Katsina State Ministry of Commerce, Industry and Tourism recurrent expenditure (overhead) incurred in the total sum of ₦ 22,770,601.76 as against the Ministry anticipated Budgeted figure of ₦ 52,885,097.00. This shows 43.06% performance as detail below: -

S/N	DETAILS	CODE	ACTUAL ₦	FINAL BUDGETTED ₦	VARIANCE ON FINAL BUDGETTED	
					VARIANCE ₦	PERC.
a.	Local Travel & Transport: Training	22020101	0.00	1,000,000.00	0.00	0.00%
b.	Local Travel & Transport: Others	22020102	3,995,011.00	7,510,010.00	3,514,999.00	53.20%
c.	Travel & Transport: Research Expenses	22020103	69,382.00	139,944.00	70,562.00	49.58%
d.	Office Stationeries/Computer Consumables	22020301	115,649.00	233,240.00	117,591.00	49.58%
e.	Printing of Registration Forms	22020305	69,382.00	139,944.00	70,562.00	49.58%
f.	Maintenance of M/V/Transport Equipment	22020401	393,216.00	793,015.00	399,799.00	49.58%
g.	Other Maintenance Service	22020406	900,000.00	1,200,000.00	300,000.00	75.00%
h.	Maintenance of Monument	22020406	53,201.00	107,289.00	54,079.00	49.59%

i.	Interstate Visit	22020406	277,250.00	5,000,000.00	4,722,750.00	5.55%
j.	Zonal Tourism Meeting	22020406	0.00	1,000,000.00	0.00	0.00%
k.	Local Training	22020501	0.00	74,970.00	0.00	0.00%
l.	Refreshment & Meals	22021001	23,124.00	46,645.00	23,521.00	49.57%
m.	Export Promotion Council & Hotel Board Sitting Allowance	22021002	385,000.00	3,240,000.00	2,855,000.00	11.88%
n.	Special Days/Celebrations	22021021	11,545,500.00	16,000,000.00	4,455,000.00	72.16%
o.	National Council of Commerce, Industries and Tourisms	22021008	0.00	1,000,000.00	0.00	0.00%
p.	Contribution to Business Support Centre	22020402	693,886.76	1,399,440.00	705,553.24	49.58%
q.	Grant to Investment Promotion Agency	22020402	4,250,000.00	14,000,000.00	9,750,000.00	30.36%
	Total		<u>22,770,601.76</u>	<u>52,885,097.00</u>	<u>30,114,495.24</u>	<u>43.06%</u>

11. MINISTRY OF INFORMATION, CULTURE AND HOME AFFAIRS

The ministry of information budgeted the sum of ₦10,865,000.00 as total anticipated revenue collection for the year. But only the sum of ₦ 919,000.00 was generated during the year. There was a short fall of revenue collection to the tune of ₦ 9,946,000.00. Below is the revenue analysis: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
a.	Safety Certificate Renewal fees (Petrol Station fees) 853No.	12020428	645,000.00	4,265,000.00	3,620,000.00	15.12%
b.	Liability on Safety Renewal fees – (Petrol Station fees)	12020438	15,000.00	6,000,000.00	5,985,000.00	0.25%
c.	Safety Certificate Registration fees – (Petrol Station fees)	12020438	20,000.00	100,000.00	80,000.00	20.00%
d.	Earning from Hiring of Public Address Van	12020704	<u>239,000.00</u>	<u>500,000.00</u>	<u>261,000.00</u>	<u>47.80%</u>
	Total		<u>919,000.00</u>	<u>10,865,000.00</u>	<u>9,946,000.00</u>	<u>8.46%</u>

The Ministry should intensify effort towards revenue generation, only 8.46% of the budgeted revenue was realized. New methods and techniques should be employed to boost the revenue generation.

12. MINISTRY OF LANDS AND SURVEY

The Ministry of Lands and Survey budgeted the sum of ₦1,672,500.00 as total anticipated revenue collection for the year. But only the sum of ₦76,574,058.00 was generated during the year. There was a short fall of revenue collection to the tune of ₦ 1,595,925,941.91. Below is the revenue analysis: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
a.	Preparation & Execution of Certificate of Occupancy	12020459	21,515,878.91	100,000,000.00	78,484,121.09	21.52%
b.	Registration of Documents & Searches	12020459	2,997,000.00	10,000,000.00	7,003,000.00	29.97%
c.	Fees	12020438	850,000.00	5,000,000.00	4,150,000.00	17.00%
d.	Revocation & Issuance of Fresh Certificate of Occupancy	12020459	24,735,089.00	500,000,000.00	475,264,911.00	4.95%
e.	Assignment Fees	12020438	235,643.67	10,000,000.00	9,764,356.33	2.36%
f.	Reversionary Interest	12020448	1,967,316.66	20,000,000.00	18,032,683.34	9.84%
g.	Non-refundable deposition Certificate of Occupancy	12020438	12,662,099.99	1,000,000,000.00	987,337,900.01	12.66%
h.	State Land ground rent	12020459	2,597,749.86	10,000,000.00	7,402,250.14	25.98%
i.	Temporary Certificate of Occupancy	12020439	0.00	1,500,000.00	1,500,000.00	0.00%
j.	Penalty	12020616	9,013,280.00	15,000,000.00	5,986,720.00	60.09%
k.	Land Development Levy	12020901	0.00	1,000,000.00	1,000,000.00	0.00%
	Sales of Consent form		<u>76,574,058.09</u>	<u>1,672,500,000.00</u>	<u>1,595,925,941.91</u>	<u>4.58%</u>
	Total					

The Ministry should intensify effort towards revenue generation. Only 4.58% of the budgeted revenue was realised. New methods and techniques should be employed to boost the revenue generation.

13. OFFICE OF THE SURVEYOR GENERAL OF THE STATE

The office of the Surveyor General of the State Budgeted the sum of ₦11,200,000.00 as total anticipated revenue collection for the year. But the sum of ₦13,426,830.80 was generated during the year. There was a surplus of revenue collection to the tune of ₦2,226,830.80. Below is the revenue analysis:-

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
a.	Survey fees	12020438	7,950,881.00	4,000,000.00	-3,950,881.00	198.77%
b.	Assignment fees	12020438	3,202,500.00	3,000,000.00	-202,500.00	106.75%
c.	Survey report fees	12020438	2,160,000.00	3,000,000.00	840,000.00	72.00%
d.	Beacon Recovery	12020438	40,000.00	500,000.00	460,000.00	8.00%
e.	Penalty	12020501	0.00	200,000.00	200,000.00	0.00%
f.	Sales of Maps	12020621	73,449.80	500,000.00	426,550.20	14.69%
g.	Mapping	12020438	0.00	0.00	0.00	0.00%
	Total		<u>13,426,830.89</u>	<u>11,200,000.00</u>	<u>-2,226,830.80</u>	<u>119.88%</u>

The Surveyor General should be commended towards revenue generation. As 119.88% of the budgeted revenue was realised. New methods and techniques should be employed to boost more revenue generation.

14. HOSPITAL SERVICES MANAGEMENT BOARD

REPORT OF ABSCONDED DOCTORS

The sum of twenty-nine million, four hundred and forty-two thousand, six hundred and four naira, eighty-five kobo was the total salary paid to 11 no's absconded Bonded Doctors which were not refunded.

S/N	Name	Refund To Be Made	Total (N)
1	Dr Nura Muazu Maikaka	-30 Month Salaries -1-year Annual tuition fees -Full payment of country bursary	6,896,047.13 5,205,000.00 306,570.00
2	Dr Ismaila Ishaka Alane	1 Month Salary	688,538.33
3	Dr Rafiu Bakare	3 Month Salary	571,107.03
4	Dr Usman Shehu Mandiya	13 Month Salary	1,315,323.49
5	Dr Rahama Nasir Ibrahim	31 Month Salary	6,127,828.63
6	Dr Abubakar Mamman Danmusa	19 Month Salary	5,582,874.74
7	Pham.Balarabe Urwatu Hassan	1 Month Salary	265,146.82
8	Dr Nuhu Salisu Abdullahi	2 Month Salary	402,700.00
9	Fatima Abdullahi Isah	5 Month Salary	764,630.04

10	<i>Hushi Dasswanh Data</i>	<i>2 Month Salary</i>	<i>442,208,60</i>
11	<i>Fatima Hamza Kankia</i>	<i>12 Month Salary</i>	<i>874,630.04</i>
		<i>TOTAL</i>	<i>29,442,604.85</i>

On 9th may, 2022 a letter was received from the General Manager HSMB vide letter no KHSMB/S./VOL.1 for the re-instatement of Dr Rahama Ibrahim Nasir, 1 out of the 11nos Bonded Doctors that absconded from their place of work, she was granted an approval to sturdy Master Degree (MPH) at BUK. from 30th May 2019 to 30th May,2020. However, the officer did not report back from study leave until 23rd December,2021 (31Months). The officer obtained certificate from Maryam Abacha University Niger instead Of BUK Kano.

Furthermore, it was observed that Rahama and ten (10) other Doctors were directed by the Board to refund the salary paid to them for the period of their abscondment and all effort by the Board for them to respond to the request for the refund did not yield positive result up to the time of written this report.

In view of this the General manager forwarded the matter to the Attorney General /Commissioner of justice, Ministry of Justice vide latter with no KHSMB/P/2689/Vol.1 dated 23rd May,2022.

15. MULTINATIONAL PROGRAMMES

a). Nigeria Erosion and Water Shed Management Project (NEWMAP) Katsina

The Nigeria Erosion and Water Shed Management Project has an opening balance of ₦108,644,923.48 at the beginning of the year under review. However there was a capital receipt of ₦21,100,000,000.00. Thus making the total capital receipt of ₦21,208,644,923.48 during the year.

The sum of ₦19,050,354,437.96 was expended. Leaving a balance of ₦2,158,290,485.52 at the end of the year under review.

b). **IFAD/ASAP**

The IFAD/CASP has an opening balance of ₦106,867,188.61 at the beginning of the year under review. However there was a capital receipt of ₦149,599,941.06. Thus making the total capital receipt of ₦256,467,129.67 during the year.

The sum of ₦234,172,247.23 was expended. Leaving a balance of ₦22,294,882.44 at the end of the year under review.

c). **Accelerating Nutrition Results in Nigeria (ANRIN)**

The Accelerating Nutrition Results in Nigeria has capital receipt of ₦41,249,000.00 during the year under review. There is no any activity conducted, leaving closing balance of ₦41,249,000.00 at the end of the year under review.

d). **Rural Access & Agricultural Marketing Project (RAMP)**

The Rural Access & Agricultural Marketing Project (RAMP) has capital receipt of ₦1,564,285,450.00 during the year under review. There is no any activity conducted, leaving closing balance of ₦1,564,285,450.00 at the end of the year under review.

e). **Community and Social Development Project (CSDP) Katsina**

The Community and Social Development Project (CSDP) has an opening balance of ₦78,092,704.88 at the beginning of the year. However there was a capital receipt of ₦68,437,732.98. Thus making the total capital receipt of ₦146,530,437.86 during the year under review. Out of which the sum of ₦137,497,237.65 was expended leaving a balance of ₦9,033,200.21.

f). **Save One Million Lives (SMOL) Program**

The Agency has a total balance brought forward of ₦562,302.88. However there was a receipt of ₦1,356,232,860.12 from Federal Ministry of Health thus making the total capital receipt during the year under review to ₦1,356,795,163.

The sum of ₦937,258,110.04 was expended leaving a balance of ₦419,537,052.96 in the Accounts. The amount expended was for Grants of Malaria and Tuberculosis Control for 2021-2023, Saving One Million Lives (SOML) Performance for Results (PforR), Review of 2021 Health Sector Budget and Development of 2022, Health Partners Forum Meeting, National Council on Health Meeting and Reproductive Health.

16. **DISPOSAL OF GOVERNMENT QUARTERS**

A total number of 534 No Houses were disposed based on owner \ occupier across the State. The houses consist of GRA's, Low costs, Dilapidated Houses of farm Centre, Old KTARDA Houses and other Houses (Min. of Agriculture).

A total of 427 No.s Houses were settled by the beneficiaries amounted to ₦1,033,996,330.05. 92 No.s Beneficiaries who were under mortgage agreement out of which 30 No.s Beneficiaries have settled the amount to the tune of ₦80,859,105.00. As at the time of writing this report, there were outstanding beneficiaries of 62 No.s.

9 No.s Houses were revoked for category 'A' due to failure to comply with terms and conditions after extension and subsequently reallocated to other interested members of the public.

17. **KATSINA STATE URBAN AND REGIONAL PLANNING BOARD**

The Katsina State Urban and Regional Planning Board budgeted the sum of ₦200,500,000.00 as total anticipated Revenue for the year. However, the sum of ₦63,115,149.24 was collected within the year under review showing budget deficit of ₦137,384,850.76. The attention of the Management should be drawn.

S/N	DESCRIPTION	TOTAL BUDGETED	TOTAL ACTUAL	VERIENCE	%
1.	Property Rented & Rates	500,000.00	-	500,000.00	-
	Planning Permission Fees	100,000,000	18,183,300.00	81,816,700.00	18%

	<i>Outdoors Advertisement Escrow Account.</i>	100,000,000	44,931,849.24	55,068,150.76	44.9%
	<i>Agency Fees and Environmental Impact Assessment.</i>	-	-	-	-
	Total =	200,500,000	63,115,149.24	137,384,850.76	

18. **KATSINA STATE MINISTRY OF EDUCATION**

Katsina State Ministry of Education budgeted the sum of Twenty six million, eight hundred and fifty thousand (₦26,850,000.00) naira only as Revenue for Private/Community Schools Registration, Annual Renewal, Upgrading, CBT Centre Registrations Fees, Registration Fees (JAMB).

Ministry of Education generated the sum of Twelve million, twenty four thousand, nine hundred and fifty naira (₦12,024,950.00) only which shows clearly deficit of ₦14,825,050.00 Fourteen million, twenty eight hundred and twenty five thousand, fifty naira only. The attention of the Management should be drawn in this regard.

ii). Capital Expenditure

The sum of Four billion, two hundred and twenty four million, six hundred and thirty eight thousand, twenty five naira (₦4,224,638,025.00) was budgeted for capital expenditure within the year under review. The ministry expended the total sum of ₦1,479,745,348.15 against the budgeted amount of ₦4,224,638,025.00 leaving a balance of ₦2,744,892,676.85.

(iii). Recurrent Expenditure

The sum of Nine hundred and eleven million, six hundred and fifty three thousand, seven hundred and thirty nine naira ₦911,653,739.00 was budgeted for recurrent services out of which the total sum of ₦467,438,245.00 was expended within the year, leaving balance of ₦444,215,494.00.

19. KATSINA STATE WATER BOARD

Proceed from Water Consumers;

As at the period of reporting the Board has a total debt of N981,066,346.59 on water billing as per breakdown below;

<i>Domestic Consumers</i>	-	890,556,534.45
<i>Commercial Consumers</i>	-	57,487,004.58
<i>Industrial Consumers</i>	-	2,959,610.00
<i>State Parastatals</i>	-	16,706,303.00
<i>Federal Parastatal</i>	-	10,505,894.56
<i>Water Tanker</i>	-	401,000.00
<i>Nigerian Air Force</i>	-	2,450,000.00
Total	=	<u>N981,066,346.59</u>

Once again I recommend that the Government should set-up a very strong task force to authenticate and recover the debt, considering the debt of 2019, which was N951,420,800.04, while the debt of reporting period was N981,066,346.59 which shows an increase of N29,645,545.55.

20. COVID-19 ACCOUNT

His Excellency, the Executive Governor of the State Set-up Katsina State COVID-19 Emergency Response Committee and it received total of N1,532,493,144.43 as Donation from State Government, Local Government Councils, Individuals and Corporate Entities.

The sum of N1,489,213,706.18 was recorded as Expenditure Leaving Balance of N43,279,438.25. However the Bank Statement indicated Balance of N41,315,972.16 showing N1,963,466.09 unaccounted.

21. KATSINA STATE SCHOLARSHIP BOARD

Katsina State Government has expended the sum of Five hundred and sixty four million, nine hundred and fourty one thousand, nine hundred naira (₦564,941,900.00) only through contributory arrangements from 34 Local Government Council and the State Government to Pay the Scholarship allowance to 42,650 continuing students of 2018/2019 academic session from 110 Higher Institutions of Learning across the country. This payment was roll over into the financial year under review.

22. SCHOLARSHIP ESCROW ACCOUNT

Katsina State Government maintain Scholarship Escrow Account at Zenith Bank Plc. Transaction were made from the account during the year as follows

	₦
i). Opening Balance-	282,915,768.91
ii). State Government contribution -	0.00
iii). 34No Local Governments Contribution -	<u>328,178,332.14</u>
Total =	611,094,101.05
iii). Less: Total Expenditure -	<u>282,472,970.00</u>
Closing Balance C/F	<u>328,621,131.05</u>

There was opening balance of ₦282,915,768.91, the State Government did not contribute, the 34 Local Government Councils of the State contributed ₦328,178,332.14. Thus making a total sum of ₦611,094,101.05 as income for the year. Expenditures were incurred to Scholarship Board for payment of Scholarship to State Indigenes studying at various Higher Institutions to the tune of ₦282,472,970.00. There was a Closing Balance of ₦328,621,131.05 at the end of the year under review.

23. ECOLOGICAL ESCROW ACCOUNT

Katsina State Government maintain Ecological Escrow Account as required by Law, at Polaris Bank Limited. Transactions were made from the account during the year as follows;

		₦
Balance b/f	-	185,118,182.03
State Government contribution	-	1,288,380,925.19
Sub-total =		<u>1,473,499,107.22</u>
34No Local Governments Contribution		777,139,852.85
		2,250,638,960.07
Less: Total Expenditure	-	<u>2,249,895,246.50</u>
Balance C/F		743,713.57
		=====

There was an opening balance of ₦185,118,182.03 The State Government contributed the sum of ₦1,288,380,925.19. The thirty four (34) Local Governments councils of the State contributed ₦777,139,852.85. Thus making a total sum of ₦2,249,895,246.50 as income for the year.

Expenditures were incurred to provide ecological services across the State to the tune of ₦2,249,895,246.50. There was a closing balance of ₦743,713.57 as at 31st December, 2021.

24. SECURITY ESCROW ACCOUNT 1

It is mandatory for all States of the Federation to operate a Security Escrow Account. The Katsina State Security Escrow Account has an opening balance of ₦42,684.14 contribution were made into the Account during the year as follows;

		₦
Balance b/f	-	42,684.14
Closing Balance for the year c/f to 2022		42,684.14
		=====

With an opening balance of ₦42,684.14, the Account was left with a closing balance of ₦42,684.14 at the end of the year.

25. SECURITY ESCROW ACCOUNT 2

It is mandatory for all States of the Federation to operate a Security Escrow Account. The Katsina State Security Escrow Account has an opening balance of ₦52,765,378.14 contribution were made into the Account during the year as follows;

		₦
	<i>Balance b/f</i>	<i>52,765,378.14</i>
	<i>State Government contribution</i>	<i>150,000,000.00</i>
	<i>34No Local Governments Contribution</i>	<i>669,986,536.55</i>
	<i>Total</i>	<i>872,751,914.69</i>
	<i>Less: Total Expenditure</i>	<i>811,302,930.70</i>
	<i>Closing Balance for the year c/f to 2022</i>	<i>61,448,983.99</i>
		=====

With an opening balance of ₦52,765,378.14, the Katsina State Government contributed ₦150,000,000.00, while the 34No Local Governments contributed ₦669,986,536.55. The Account has a total income of ₦820,029,220.69 from which the sum of ₦811,302,930.70 was expended during the year. The Account was left with a closing balance of ₦61,448,983.99 at the end of the year.

26. SUKUK

SUKUK is an Islamic compliant bond obtained by Katsina State Government for the purpose of financing Infrastructural Project in the State that are qualified and specific. In line with SUKUK terms and condition there should be a Project Implementation Management Committee (PIMC).

The State successfully acquired the fund to the tune of ₦18,754,331,927.50 for the executing of 36No. development project across the State which they are Infrastructure in nature. The sum of ₦12,986,578,508.77 was expended on the various projects through Ministry of Works, Housing and Transport, Ministry of Water Resources and Ministry of Health during the year.

27. INVESTMENT HOLDINGS ON STOCK FOR THE YEAR

During the year under Review, it was observed that the State Government has stock in various Companies and Banks in both MOFI and KIPDECO totaling **444,622,336.74** Units of Stock with Value of **₦5,477,539,297.25** at FINMAL FINANCE Company Ltd, Tower Assets Management Ltd, Meristem Stockbrokers Limited, Newdevco Finance Service Co. Limited, APT Securities and Funds, Kapital Care Trust & Securities Ltd and Tiddo Securities Limited as Brokers the details are stated below: -

<u>S/N</u>	<u>MOFI STOCK NAME OF COMPANY</u>	<u>NO OF HOLDINGS</u>	<u>PRICE PER SHARE</u>	<u>TOTAL VALUE</u>
i.	FBN	2,068,737	10.90	22,549,233.30
ii.	Ja'iz Bank Plc	300,000,000	0.93	279,000,000.00
iii.	Access Bank Plc	20,000,000	9.40	188,000,000.00
iv.	Unity Bank Plc	5,719,978	0.45	2,573,990.10
v.	Flour Mill Plc	33,003	32.00	1,056,096.00
vi.	Flour Mill Plc	41	19.00	779.00
vii.	FCMB Group Plc	13,190	2.20	29,018.00
viii.	Union Bank Plc	<u>9,762</u>	5.85	<u>57,107.70</u>
	Sub-total (A)	327,844,711		493,266,224.10
Nigerian Sovereign Investment				
xi.	Nig. Sovereign Wealth Invest.	\$7,517,991.79		
xii.	Nig. Sovereign Wealth Invest.	\$1,883,901.23		
xiii.	Nig. Sovereign Wealth Invest.	<u>\$2,165,403.72</u>		
	Sub-total (B)	\$11,567,296.74	415.29	<u>4,803,782,663.15</u>
	Grand Total (A + B)	339,412,007.74		<u>5,297,048,887.25</u>

A. KATSINA STATE INVESTMENT AND PROPERTY DEV. CO. LIMITED INVESTMENT AS AT 31ST DECEMBER, 2021. (QUOTED).

<u>S/N</u>	<u>NAME OF COMPANY/BANKS</u>	<u>NO OF HOLDINGS</u>	<u>PRICE</u>	<u>TOTAL VALUE</u>
i.	Access Bank	320,388	9.40	3,011,647.20
ii.	Cornerstone	1,495,353	0.66	986,932.98
iii.	FBN Holdings	746,828	10.90	8,140,425.20
iv.	GUARANTEE TRUST CO. Plc	40,000	20.85	834,000.00
v.	UNITED CAPITAL PLC	25,377	12.90	327,363.30
vi.	VITAFOAM	56,703	22.50	1,275,817.50
vii.	FLOUR MILL OF NIG	3,300	32.00	105,600.00
viii.	CONOIL PLC	1,447	28.80	41,673.60
ix.	FIRST BANK HOLDINGS PLC	47,772	10.90	520,714.80
x.	DANGOTE CEMENT	900	275.00	247,500.00
xi.	UNITED CAPITAL PLC	1,764	12.90	22,755.60

xii	ALICO PLC	6,249	0.64	3,999.36
xiii	BERGER	10,000	6.85	68,500.00
xiv.	NIGERIAN EXCHANGE GROUP	1,441,274	24.60	35,455,340.40
xv.	NEM INSURANCE	46,257	3.80	175,776.60
xvi.	SEPLAT	330	1,290.00	425,700.00
xvii.	STANBIC	6,500	33.55	218,075.00
xviii.	U.B.A.	50,000	7.40	370,000.00
xix.	FBN HOLDINGS PLC	205,400	10.90	2,238,860.00
xx.	ZENITH BANK Plc.	<u>20,000</u>	21.70	<u>434,000.00</u>
	Sub Total (A) =	4,525,842		54,904,682.00
		=====		=====

B.

STOCK (UNQUOTED)

<u>S/N</u>	<u>NAME OF COMPANY/BANKS</u>	<u>NO OF HOLDINGS</u>	<u>PRICE</u>	<u>TOTAL VALUE</u>
i.	Boroni prono	23,850,000	0.5	11,925,000.00
ii.	Funtua Textile Limited	3,320,552	1	3,320,552.00
iii.	Kaduna Textiles Limited	15,897,448	0.5	7,948,724.00
iv.	Katsina Kaolin & Ceramic	2,450,000	1	2,450,000.00
v.	Peugeot Automobile Nig. Ltd	8,347,500	2	16,695,000.00
vi.	Polyfibre Industries Limited	2,318,300	1	2,318,300.00
vii.	Tarpaulin Industries Limited	238,500	0.5	119,250.00
viii.	Tower Galvanized Products	11,819,432	1	11,819,432.00
ix.	Turners Building Products	1,450,850	1	1,450,850.00
x.	APT Securities & Funds Ltd	3,000,000	6	18,000,000.00
xi	UMYU Microfinance Bank	3,300,000	0.5	1,650,000.00
xii	Katsina Oil Mills Limited	19,437,668	2	38,875,336.00
xiii	FCMB Pension Managers	5,254,237	1.2	6,305,084.00
	<u>DEPOSIT FOR SHARES</u>			
i.	Danja sugar Co. Ltd	-	0	1,092,000.00
ii.	Kankia Metal Works Ltd	-	0	1,000,000.00
iii.	Katsina Kaolin & Ceramics	-	0	<u>616,200.00</u>
	Sub-Total (B)=	<u>100,684,487</u>		<u>125,585,728.00</u>
	GRAND TOTAL (A+B) =	<u>105,210,329</u>		<u>180,490,410.00</u>
		=====		=====

VALUE FOR MONEY AUDIT:**KATSINA STATE ROAD MAINTENANCE AGENCY (KASROMA).**

S/N	TYPE OF CONTRACT	DATE OF AWARD	CONTRACT SUM (N)	PREVIOUS PAYMENT	PAYMENT FOR THE YEAR	TOTAL PAYMENT TO DATE	BALANCE	PROGRESS REPORT	REMARKS
i.	<i>Pavement re-construction and subsoil drainage in failed section pothole patching and reclaiming of washouts along Mani=Tsagero-Katsina Road.</i>		63,355,300.00		53,355,300.00	53,355,300.00	10,000,000.00	Complete	
ii.	<i>Construction of 0.7km Asphalt Concrete Road in Dutsi Crescent-Mai'adua Street – Batagarawa Street in Katsina.</i>		36,583,339.00		36,583,339.00	36,583,339.00	583,339.00	Completed	
iii.	<i>Construction of 2.5km double coat surface dressed at Faskari Town, Faskari Local Government.</i>		93,562,500.00		60,000,000.00	60,000,000.00	33,562,500.00	Completed	
iv.	<i>Construction of Dabai-Kahutu-Sundu Road 14.9km Danja Local Government.</i>		448,072,095.00		448,072,095.00	448,072,095.00	-	Completed	
v.	<i>Construction of 2.4km double coat surface dressed road in Danja town, Danja Local Government.</i>		60,000,000.00		60,000,000.00	60,000,000.00	-	Completed	
vi.	<i>Construction of 2.5km double coat surface dressed in Bindawa town, Bindawa Local Government.</i>		60,000,000.00		60,000,000.00	60,000,000.00	-	Completed	

vii.	Construction of 3.7km double coat surface dressed road in Rimi town, Rimi Local Governmnt,		60,000,000.00		60,000,000.00	60,000,000.00	-	Completed	
viii.	Fencing of 1.5km KASROMA Emulsion Plant Equipments Yard with gate, 2no of Toilets & 0.3km Access Road along D/ma Road beside FCE Katsina.		26,696,266.00		23,696,266.00	23,696,266.00	3,000,000.00	Completed	
ix.	Secondary coat surface dressed constructed 4.3km Kafur/Masari town road, Kafur Local Government.		40,000,000.00		40,000,000.00	40,000,000.00		Completed	
x.	Overlay of second coat surface dressed in Kaita, constructed 3km road, Kaita Local Government.		20,000,000.00		20,000,000.00	20,000,000.00	-	Completed	
xi.	Rehabilitation Upgrading of Street Light along Bala Kuki/Obasanjo Drive within Katsina.		42,987,620.00		42,987,620.00	42,987,620.00	-	Completed	
xii.	Construction of double coat surface dressed road at Santar-Baidu-Nasarawa Doki in Ketare-Kankara Local Government.		120,000,000.00		120,000,000.00	120,000,000.00	-	Satisfactorily	
xiii.	Construction of double coat surface dressed road at Masari extension & asphaltic of Dangaladima road in Kafur town, Kafur Local Government.		245,736,700.00		245,736,700.00	245,736,700.00	-	“	

xiv.	Completion of 2km Block Line drainage at Batsari/Mai'adua Township road.		12,000,000.00		12,000,000.00	12,000,000.00	-	“	
xv.	Overlay of seconf coat to the 2020 executed projects in (batsari, Mai'adua, Kafur,Dandume, Kusada and kaita).		120,000,000.00		120,000,000.00	120,000,000.00	-	“	
xvi.	Second coat surface dressed Rehabilitated Zango ring Road in Zango town, Zango Local Government.		15,000,000.00		15,000,000.00	15,000,000.00	-	“	
xvii.	Construction of 2.5km double coat surface dressed road at Baure town, Baure Local Government.		60,000,000.00		60,000,000.00	60,000,000.00	-	“	
MINISTRY OF WORKS, HOUSING AND TRANSPORT									
i.	Construction of Dayi-Tage-Gangula-W/kaza Road.	2017	2,853,996,976.52		286,006,778.50	2,755,679,909.17	98,317,066.65	100%	Completed
ii.	Construction of Kafur-Gwarjo-Bugawa-xxxxxx Road	2020	4,208,655,439.61		1,262,590,631.88	1,262,596,631.88	2,946,058,807.73	56%	In progress
iii.	Construction of Kankara-Zango-Dansadau Road.	2017	2,614,549,432.47		522,698,035.83	1,726,108,130.26	888,441,302.21	50%	Work Suspended
iv.	Construction of M/sayaya-Gyaza-Mazoji-Koza Road	2018	564,862,601.13		562,919,594.24	562,919,594.24	1,943,006.89	100%	Completed
v.	Construction of K/kwaya under pass.	2021	2,808,076,031.25		1,965,653,221.87	1,965,653,221.87	842,422,709.88	20%	In progress
vi.	Construction of K/Kaura under pass.	201	2,975,253,218.75		2,082,747,253.12	2,082,747,253.12	892,605,965.63	80%	In progress
vii.	Construction of Jibiyar Maje-Nigeria-Niger Border.	2021	961,456,628.56		288,436,988.57	288,436,988.87	673,019,639.76	45%	In progress

viii.	<i>Construction of Karkarku-Gurjiya-Sandamu Road.</i>	2019	1,102,562,301.34	749,603,503.39	200,000,000.00	944,603,503.39	157,958,797.95	100%	Completed
ix.	<i>Construction of Kankia-Dangamau-Kusada Road.</i>	2019	1,913,662,995.36	829,314,478.54	368,018,695.00	1,177,383,173.54	736,279,821.82	60%	InProgress
x.	<i>Rehabilitation of Zango-Rogogo Road.</i>	2020	1,897,235,129.01	569,170,538.70	1,155,113,941.67	1,896,707,156.10	529,972.90	100%	Completed
xi.	<i>Rehabilitation of Malumfashi-Dankanjiba-Mahuta Road.</i>	2018	1,346,847,081.52	399,243,098.00	707,574,440.78	1,106,817,538.78	240,029,542.74	100%	Completed
xii.	<i>Rehabilitation of Katsina-Kaita-Dankama Road.</i>	2020	2,030,518,556.40	609,154,966.92	925,764,439.71	1,534,919,406.63	495,899,149.77	100%	Completed
xiii.	<i>Rehabilitation of Fago-Dannakola-R/tsamiya Road.</i>	2018	1,214,169,378.90	367,250,813.67	814,902,338.33	864,902,338.33	349,267,040.57	100%	Completed

MINISTRY OF HEALTH

i.	<i>Renovation & Upgrading of Tuberculosis Centre General Hospital Rimi.</i>	2021	30,551,314.46	-	-	-	-	80%	In Progress
ii.	<i>Provision of Security Light to HIT across the State.</i>	2021	4,153,800.00	4,153,800.00	4,153,800.00	4,153,800.00	-	100%	Completed
iii.	<i>Provision of Security to Female Hostle SOM Malumfashi.</i>	2021	6,375,391.68	6,375,391.68	6,375,391.68	6,375,391.68	-	100%	Completed
iv.	<i>Provision of Security to School of Health, Technology Daura.</i>	2021	12,018,041.27	9,471,740.46	9,471,740.46	9,471,740.46	2,546,300.81	100%	Completed
v.	<i>Provision of Security to School of Health Technology Kankia.</i>	2021	18,005,403.31	13,745,038.49	13,745,038.49	13,745,038.49	4,260,364.82	100%	Completed

vi.	Provision of Security to School of Nursing Katsina.	2021	1,206,000.00	-	-	-	1,206,000.00	-	In progress
vii.	Const. of New Wall of Staff Quarters of General Hospital Kurfi & Reconstruction of collapse wall fence of General Hospital Kankara.	2021	19,600,741.60	19,598,955.09	19,598,955.09	19,598,955.09	-	100%	Completed
viii.	Repairs of Storm Damage of General Hospital Musawa.	2021	6,290,255.00	6,290,255.00	6,290,255.00	6,290,255.00	-	100%	Completed
ix.	Supply of Generating Set to Eye Centre Katsina.	2021	16,543,242.19	16,543,242.19	16,543,242.19	16,543,242.19	-	100%	Completed

KATINA STATE MINISTRY OF ENVIRONMENT.

S/N	PROJECT TITLE	LOCATION	LGA	PROJECT COST	DURATION	CONTRACTOR	STATUS
1.	Construction of Masonry ILine Drama Box Culvert, Vehicular/Access Slabs Laterite Filling and Rip Rap Protection.	Unguar Bawa Village	Dandume	74,221,361.12	12 weeks	Lawnur Construction Services Limited.	Completed
2.	Construction of Masonry ILine Drama Box Culvert, Vehicular/Access Slabs Laterite Filling and Rip Rap Protection.	Tumburkai	Sandamu	97,898,338.91	12 weeks	Arawa Construction and General Merchants Nig. Ltd	Completed
3.	Construction of Masonry ILine Drama Box Culvert, Vehicular/Access Slabs Laterite Filling and Rip Rap Protection.	Garin Machika	Sabuwa	61,222,634.44	10 weeks	Sulbalake International Ltd	Completed
4.	Construction of Masonry ILine Drama Box Culvert, Vehicular/Access Slabs Laterite Filling and Rip Rap Protection.	Faskari Town	Faskari	114,966,281.78	20 weeks	Kofar Bai Enterprises	Completed
5.	Construction of Masonry ILine Drama Box Culvert, Vehicular/Access Slabs Laterite Filling and Rip Rap Protection.	Ruwan Godiya	Faskari	68,602,010.57	12 weeks	Ingawa Multi Services	Completed
6.	Construction of Masonry ILine Drama Box Culvert, Vehicular/Access Slabs Laterite Filling and Rip Rap Protection.	Matazu Town	Matazu	53,148,129.00	12 weeks	Treshold Business Enterprises	Completed

7.	Construction of Masonry ILine Drama Box Culvert, Vehicular/Access Slabs Laterite Filling and Rip Rap Protection.	Gundawa	Kankara	55,039,934.23	15 weeks	Jikan Mai Lambu General Enterprises.	Completed
8.	Construction of Reinforced Concrete & Masonry Line Drains, Box Culverts, Vehicular/Access Slabs and Laterite Filling.	Kafur Town	Kafur	196,903,196.71	16 weeks	M/S Wada Engineering Limited	Completed
9.	Construction of Reinforced Concrete & Masonry Line Drains, Box Culverts, Vehicular/Access Slabs and Laterite Filling.	Masari Town	Kafur	170,156,931.62	12 weeks	Rahusa Ventures Ltd	Completed
10	Construction of Masonry ILine Drama Box Culvert, Vehicular/Access Slabs Laterite Filling and Rip Rap Protection.	Kahutu Village	Danja	50,525,097.33		Umkaas General Enterprises.	Completed
11	Payment of (CV No.2&3 Final) for the construction of Reinforced Line Drama Box Culverts Vehicular Access Slabs and Laterite Filling.	Bakori Town	Bakori	99,598,959.09	12 weeks	Kofar Fada Global Links	Completed
12	Construction of Masonry Line Drains, Reinforced Concrete Drains, Box Culverts Vehicular/Access Slabs and Laterite Filling/Land Reclamation.	Galadima Pri. School.	Malumfashi	100,298,859.13	14 weeks	Muntasrab Global Concept Limited	Completed
13	Construction of Masonry Line Drains, Reinforced Concrete Drains, Box Culverts Vehicular/Access Slabs and Laterite Filling/Land Reclamation.	Jikamshi	Musawa	83,382,005.65	12 weeks	Dan Altine Memoriral Ventures	Completed
14	Construction of Masonry ILine Drains Box Culvert, Vehicular/Access Slabs Laterite Filling	Goya Village	Funtua	52,402,084.30	10 weeks	Wind Land Engineering & Properties Ltd.	Completed
15.	Payment of (CV No.2&3 Final) for the construction of Reinforced Line Drama Box Culverts Vehicular Access Slabs and Laterite Filling.	Rogogo Chideri	Zango	57,092,867.53	10 weeks	Manhaf Global Concept (Nig) Ltd	Completed
16.	Construction of Reinforced Line Drama Box Culverts Vehicular Cover Slabs and Laterite Filling.	Zangon Aji	Bindawa	48,479,283.01	10 weeks	Mavian Environmental Systems Enterprises.	Completed
17.	Construction of Reinforced Line Drama Box Culverts Vehicular Cover Slabs and Laterite Filling.	Maibara	Baure	26,402,706.06	8 weeks	Umkaas General Enterprises	Completed

18.	Construction of Reinforced Line Drama Box Culverts Vehicular Cover Slabs and Laterite Filling.	Gwajo-Gwajo	Mai'adua	43,814,709.43	8 weeks	Hamshakim Ventures Limited	Completed
19.	Construction of Reinforced Line Drama Box Culverts Vehicular Cover Slabs and Laterite Filling.	Kalgo	Daura	105,024,763.70	12 weeks	Ojeil Construction Nigeria Limited	Completed
20.	Construction of Reinforced Line Drama Box Culverts Vehicular Cover Slabs and Laterite Filling.	Mashi Town	Mashi	37,328,897.70	8 weeks	Al-aam Enginerring Services Limited	Completed
21.	Construction of Reinforced Line Drama Box Culverts Vehicular Cover Slabs and Laterite Filling.	Koda	Ingawa	65,932,919.33	12 weeks	Mohdec Engineering Limited.	Completed
22	Construction of Masonry line Drains Box Culvert, Vehicular/Access Slabs Laterite Filling	Kwasarawa Villge	Sandamu	62,450,513.01	12 weeks	ZIMtainresources Limited.S	Completed
23	Construction of Masonry line Drains Box Culvert, Vehicular/Access Slabs Laterite Filling	Kayawa	Dutsi	85,315,054.03	12 weeks	Coldwell Investment Trust Limited	Completed
24	Construction of Masonry line Drains Box Culvert, Vehicular/Access Slabs Laterite Filling	Muduru	Mani	38,389,531.15	12 weeks	Hasam Business Links	Completed
25	Construction of Masonry line Drains Box Culvert, Vehicular/Access Slabs Laterite Filling	Gidan Mutum Daya	Kusada	76,900,699.14	14 weeks	H&N XL Untergrated Solutions Limited.	Completed
26	Construction of Masonry line Drains Box Culvert, Vehicular/Access Slabs Laterite Filling	Rimaye	Kankia	123,859,017.92	14 weeks	Mailambu & sons Limited	Completed
27	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	GRA 2, Kangiwa road.	Katsina	17,833,712.50	8 weeks	Rayhaan Gneral Services	Completed
28	Construction of Masonry Line Drains Box Culvert, Vehicular/Access Slabs Laterite Filling	Opp. Tafkin Gamgambu T/Kasuwa, Katsina	Katsina	26,028,725.60	8 weeks	Salbar Construction Limited.	Completed
29	Regrading of road and Laterite Filling	Behind Liyafa Katsina Metropolis	Katsina	7,080,573.50	4 weeks	Abidkas Global Ventures Limited	Completed
30	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Kofar Bai, Katsina Metropolis	Katsina	74,418,134.64	14 weeks	A.M.H. Universal Investment Ltd	Completed
31	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Daki Tara Quarters Katsina	Katsina	70,853,175.61	12 weeks	Hamlaurat const. Nif Ltd	Completed

32	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Goruba Road (Behind Abbator) Katsina.	Katsina	28,532,026.91	4 weeks	Hamumar Global Links	Completed
33	Construction of Masonry Line Drains, Reinforced Concrete Drains, Box Culverts Vehicular/Access Slabs and Laterite Filling/Land Reclamation.	Katsina	Katsina	121,551,116.56	14 weeks	Able Links Construction Compnay Nigeria Limited	Completed
34	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Safana	Safana	99,667,359.14	14 weeks	SBS & Sons Integrated Ventures	Completed
35	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Batsari	Batsari	54,364,131.00	12 weeks	Gudummuwar Ayyuka Trading company.	Completed
36	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Danmusa	Danmusa	62,328,818.06	12 weeks	Amina Ali Enterprises	Completed
37	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Kaita	Kaita	61,691,203.92	12 weeks	Kasima Nigeria Limited	Completed
38	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Kurfi	Kurfi	97,204,399.77	14 weeks	Abib Ventures Nigeria Limited	Completed
39	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Rimi	Rimi	62,982,185.26	12 weeks	Al-aam Engineering Services Limited	Completed
40	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Charanchi	Charanchi	35,273,514.70	10 weeks	Gudummuwar Ayyuka Trading Compnay.	Completed
41	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Dutsinma Town	Dutsinma	98,173,779.14	14 weeks	Real Phenomenon Integral Services Limited.	Completed
42	Construction of Reinforce concrete Lined Drains, Box Culverts Vehicular/Cover Slabs and Laterite Filling.	Ajiwa (A)	Batagarawa	95.143,176.34	14 weeks	Brilliant Century Links	Completed



OFFICE OF THE AUDITOR GENERAL FOR THE STATE

Justice Muh'd Bello Road GRA
Private Mail Bag 2114,
Katsina,
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Nigeria.

Ref No:.....

Date:.....

Email: auditorgenkt@gmail.com.

ACKNOWLEDGEMENT

I want to appreciate the cooperation received from the Accounting Officers of MDA's in the State for rendition of Account and Documents to undertake the Audit work.

I also want to register my appreciation to the Accountant General and his team who in spite of his tight schedule was able to lead the team that prepare the Accounts of the State and to the vetting and verification exercise of the State Government Accounts which make it easier and faster.

The hard work and dedication of my Directors and staff in the effort to make the compilation and production of this report is commendable.

*I also want to express my gratitude to the Public Accounts Committee of the State House of Assembly for the support we received from time to time and to His Excellency, the Executive Governor of the, **Rt. Hon. Aminu Bello Masari CFR** for the continued disposition towards Office of the Auditor General for the State.*

Finally, I want to show my heartfelt appreciation for the landmark achievement to His Excellency, the Executive Governor of the State for sponsorship of Executive of the State and the State House of Assembly for enabling the amendment of Audit Law No.12 of 2020 that provide for the inclusion of recent development on Auditing in line with Global Practice to achieve Audit Independence.

Anas Tukur A. (FCNA, FICEN),
Auditor General,
Katsina State.



OFFICE OF THE AUDITOR GENERAL FOR THE STATE

Justice Muh'd Bello Road GRA
Private Mail Bag 2114,
Katsina,
Katsina State,
Nigeria.

Ref No:.....

Date:.....

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AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Katsina 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) and the Katsina State Audit Law No.12 of 2020 (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 Standards (IPSAS) as described in Note 1 to 31. 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 Katsina State for the year ended December 31st 2021 and the transactions for the fiscal year ended on that date.

Special Opinion

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The expenditure framework (and receipts) are detailed in Note 1 to 31 in the attached General Purpose Financial Statements of Katsina State Government.

In my opinion, Note 1 to 31 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Program by the State for the year ended December 31st,2021 as required in accordance with IPSAS as described in Note 1 to 31.

Anas Tukur A. (FCNA, FICEN),
Auditor General,
Katsina.State.



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

P.M.B 2160, Katina State ☎ :065-430299

FINANCIAL STATEMENT RESPONSIBILITY

The 2021 Katsina State Financial Statements have been prepared in accordance with the provisions of the Financial (Control Management) Act 1958 Cap 144 LFN as amended. The Financial Statements are in Compliance with generally accepted accounting principles, practice and other Government accounting regulations and pronouncements. Also, to a large extent, the financial statement was prepared in accordance to International Public Sector Accounting Statement (IPSAS) as issued by INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD BOARD (IPSASB) and financial reporting council of Nigeria (FRCN).

In fulfillment of the accounting and reporting 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.

The financial statements are prepared in Accordance with IPSAS on Accrual basis (IPSAS). I am able to make an explicit and unreserved statement of compliance with Accrual basis of IPSAS.

MALIK ANAS
3/2/2022

MALIK ANAS FCNA, FCIT, MNIM
ACCOUNTANT GENERAL
KATSINA STATE.

DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2021

Katsina State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2021. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in Subsidiary Grant Agreement dated 31-12-2021. The achievement of performance by the State is verified by an Independent Verification Agent (IVA). The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following budget lines:

	2021			2020			2019		
	Personnel	Overheads	Total	Personnel	Overhead	Total	Personnel	Overhead	Total
	-Naira '000-								
Ministry of Finance	48,107,695.78	477,420,948.62	525,528,644.40	48,443,483.03	50,887,796.00	99,331,279.03	62,613,316.03	44,437,038.00	107,050,354.03
Ministry of Budget and Economic Planning	36,874,735.17	52,043,252.00	88,917,987.17	30,742,084.21	89,122,500.00	119,864,584.21	33,114,828.12	17,116,950.00	50,231,778.12
State Board of Internal Revenue	193,067,174.77	380,724,266.88	573,791,441.65	167,502,768.19	506,352,591.00	673,855,359.19	158,935,975.74	440,106,542.00	599,042,517.74
Accountant General	153,214,447.05	2,854,477,005.32	3,007,691,452.37	157,445,499.50	2,677,297,897.11	2,834,743,396.61	155,409,921.91	19,324,500.00	174,734,421.91
Total	341,264,052.77	3,764,665,472.82	4,195,929,525.59	404,133,834.93	3,323,660,784.11	3,727,794,619.04	410,074,041.80	520,985,030.00	931,059,071.80

The State was found eligible to participate in the Program for 2020 and 2021 for verification and disbursements occurred during the year. Verification and disbursement for 2021 is to occur in 2022. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 8 (note for cash and bank balances).

	2020	2021
Amount earned for 2020 performance	4,720,000,000.00	0.00
Amount earned for 2021 performance	0.00	1,223,310,000.00
TOTAL	4,720,000,000.00	1,223,310,000.00

KATSINA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31/12/2021

PREVIOUS YEAR ACTUAL 2020	DETAILS	NOTES	ACTUAL 2021	FINAL BUDGET 2021	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET
	Revenue:				N,000.00		
47,697,993,270.25	Share of FAAC	1	48,527,518,198.31	85,960,620,404.00	80,960,620,404.00	(5,000,000,000.00)	32,433,102,205.69
18,502,451,466.19	VAT	2	26,160,863,020.64	30,025,000,000.00	30,025,000,000.00	-	3,864,136,979.36
10,822,320,118.57	Tax Revenue	3	11,153,401,551.49	11,900,000,000.00	11,900,000,000.00	-	746,598,448.51
5,024,528,827.91	Non Tax Revenue	4	5,040,411,825.54	40,521,129,384.00	40,521,129,384.00	-	35,480,717,558.46
45,132,035.81	Investment Income	5	75,547,611.65	679,765,000.00	679,765,000.00	-	604,217,388.35
8,988.99	Interest Earned	6	-	116,032,000.00	116,032,000.00	-	116,032,000.00
10,207,697,367.78	Capital Receipts	7	23,096,339,529.95	50,187,015,199.00	43,937,015,199.00	(6,250,000,000.00)	20,840,675,669.05
-	Other Revenue (SUKUK & BRIDGING)	9	23,721,825,269.64	68,498,219,356.00	73,498,219,356.00	5,000,000,000.00	49,776,394,086.36
	Reserve From Special Fund Acct.	9B	6,249,999,896.00			-	
	Grant	7	16,832,105,138.87			-	
2,266,078,293.99	Transfer From LGAs	10	1,775,304,721.54			-	(1,775,304,721.54)

4,720,000,000.00	SFTAS	8	1,223,310,000.00			-	(1,223,310,000.00)
99,286,210,369.49	Total Revenue (A)		163,856,626,763.63	287,887,781,343.00	281,637,781,343.00	(6,250,000,000.00)	140,863,259,614.24
	Expenditure:						
31,626,757,245.49	Salary & Wages	11	31,722,036,508.78	35,078,957,674.00	34,956,180,181.00	(122,777,493.00)	3,234,143,672.22
5,548,680,256.99	Social Benefits	12	6,824,400,399.94	12,036,000,000.00	12,036,000,000.00	-	5,211,599,600.06
16,295,185,356.85	Overhead Cost (Recurrent)	13	16,193,624,878.09	22,315,687,725.00	22,438,465,218.00	122,777,493.00	6,244,840,339.91
495,810,822.00	Grants & Contribution	14	431,979,390.00	543,185,000.00	543,185,000.00	-	111,205,610.00
5,123,375,308.97	Depreciation Charges	15	9,500,610,959.81			-	(9,500,610,959.81)
9,992,185,255.69	Aids and Grants	7	16,852,390,984.13			-	
6,489,708,277.14	Public Debt Charges (Loan Repayment)	16	12,935,205,729.60	13,245,000,000.00	13,245,000,000.00	-	309,794,270.40
2,905,939,478.33	Transfer To Other MDA's	18	282,470,950.00	380,335,977.00	380,335,977.00	-	97,865,027.00
4,406,192,777.83	Transfer to Revenue Generating MDA's	18A	4,154,674,707.77	3,559,730,649.00	3,559,730,649.00	-	(594,944,058.77)
4,793,087,606.78	Other Expenditure (Transfer to JAAC Acct.)	27	-			-	4,793,087,606.78
805,289,609.66	COST OF IGR COLLECTION (BOIR)	31	681,276,262.90	1,561,210,000.00	1,561,210,000.00	-	879,933,737.10
88,482,211,995.73	Total Expenditure (B)		99,578,670,771.02	88,720,107,025.00	88,720,107,025.00	-	10,786,914,844.89

10,803,998,373.76	Surplus From Operating Activities C= (A-B)		64,277,955,992.61	199,167,674,318.00	192,917,674,318.00	(6,250,000,000.00)	130,076,344,769.35
71,980,686.65	Proceed From Sales of Housing	17	19,287,274.63				
160,543,879.24	Gains on Disposal of Assets	19	623,243,191.82				
232,524,565.89	Total Non Operating Revenue/Expenses (D)		642,530,466.45	-	-	-	-
11,036,522,939.65	Suplus From Ordinary Activites E=(C+D)		64,920,486,459.06	199,167,674,318.00	192,917,674,318.00	(6,250,000,000.00)	130,076,344,769.35
11,036,522,939.65	Net Surplus for the Year G=(E-F)		64,920,486,459.06	199,167,674,318.00	192,917,674,318.00	(6,250,000,000.00)	130,076,344,769.35

Malik Anas
3/3/2022

MALIK ANAS FCNA, FCIT, MNIM

ACCOUNTANT GENERAL

KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31/12/2021

Assets	REF.	NOTES	2021		ACTUAL 2020	
Current Assets						
Cash & Cash Equivalents		20	31,591,845,779.36		13,156,363,955.16	
Receivables		21	-		7,090,163,310.09	
Total Current Assets(A)				31,591,845,779.36		20,246,527,265.25
Non Current Asset						
Long Term Loans Granted		22			-	
Investment		23	5,527,965,459.30		4,276,892,128.84	
Property Plant & Equipment		29	233,426,366,974.72		130,787,603,704.99	
Investment Property		25	1,409,247,868.84		1,404,094,868.84	
Other Assets		27	-		4,793,087,606.78	
Total Non Current Assets (B)				240,363,580,302.86		141,261,678,309.45
Total Assets [C]				271,955,426,082.22		161,508,205,574.70
Liabilities						
Current Liabilities						

Payables		26	10,574,167,215.87		19,051,381,052.41	
Total Current Liabilities (D)				10,574,167,215.87		19,051,381,052.41
Borrowings		28	75,907,597,905.74		56,533,272,532.99	
Total Non Current Liabilities (E)				75,907,597,905.74		56,533,272,532.99
Total Liabilities F= (D+E)				86,481,765,121.61		75,584,653,585.40
Net Assets G=(C-F)				185,473,660,960.61		85,923,551,989.30
TOTAL NET ASSETS/EQUITY			46,128,614,422.71			
ACCUMULATE SURPLUS			139,345,046,537.90			

Malik Anas
2/2/2022

MALIK ANAS FCNA, FCIT, MNIM

ACCOUNTANT GENERAL

KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31/12/2021

	NOTE	2021	ACTUAL 2020
CASH FLOW FROM OPERATING ACTIVITES			N 000.00
Inflows			
Share of FAAC	1	48,527,518,198.31	47,697,993,270.25
Share of VAT	2	26,160,863,020.64	18,502,451,466.19
Tax Revenue	3	11,153,401,551.49	10,822,320,118.57
Non Tax Revenue	4	5,040,411,825.54	5,024,528,827.91
Capital Reciepts	7	23,096,339,529.95	10,207,697,367.78
Reserve From Special Fund Acct.	9	6,249,999,896.00	0.00
Grant	7	16,832,105,138.87	
Transfer From LGAs	10	1,775,304,721.54	2,266,078,293.99
Interest on Deposit	6	0.00	8,988.99
Gains on Disposal of Assets	19	623,243,191.82	160,543,879.24
SFTAS	8	1,223,310,000.00	4,720,000,000.00
Total inflows from operating activities =A		140,682,497,074.16	99,401,622,212.92
Outflows:			
Salaries & Wages	11	31,722,036,508.78	31,626,757,245.49

	Social Benefits	12	6,824,400,399.94		5,548,680,256.99	
	Overhead Cost (Recurrent)	13	16,193,624,878.09		16,295,185,356.85	
	Grants & Contributions	14	431,979,390.00		495,810,822.00	
	Transfer to Other MDA's	18	282,470,950.00		2,905,939,478.33	
	Transfer to Revenue Generating MDA's	18A	4,154,674,707.77		4,406,192,777.83	
	Aids and Grants	7	16,852,390,984.13			
	Cost of IGR Collection (BOIR)	31	681,276,262.90		805,289,609.66	
	Capital Receipts Expenditure	7	0.00		9,992,185,255.69	
	Total outflow from operating activities =B		77,142,854,081.61		72,076,040,802.84	
	Net cashflow from operating activities =C (A-B)			63,539,642,992.55		27,325,581,410.08
	CASH FLOW FROM INVESTING ACTIVITES					
	Dividend Received	5	75,547,611.65		45,132,035.81	
	Purchase & Const. of PPE	30	-57,348,807,707.13		(21,982,686,170.63)	
	Net cashflow from investing activities			(57,273,260,095.48)		(21,937,554,134.82)
	Cashflow From Financing Acitivities					
	Loan (SUKUK & BRIDGING)	9	23,721,825,269.64		0.00	
	Proceed From Sales of Housing	17	19,287,274.63		71,980,686.65	

	Repayment of Borrowings	16	-12,935,205,729.60		-6,489,708,277.14	
	Net Cashflow from financing activities			10,805,906,814.67		-6,417,727,590.49
	Net Cashflow From All Activities			17,072,289,711.74		(1,029,700,315.23)
	Cash & Its Equivalent as at 1/1/2020			3,804,500,723.16		4,834,201,038.39
	Cash & Its Equivalent as at 31/12/2020			20,876,790,434.90		3,804,500,723.16

MALIK ANAS
31/12/2022

MALIK ANAS FCNA, FCIT, MNIM

ACCOUNTANT GENERAL

KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA				
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31/12/2021				
	REVALUATION RESERVES	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICITS	TOTAL
Balance as at 1/1/2020			74,424,560,078.84	74,424,560,078.84
Changes in Accounting Policy				
Restated Balance				
Surplus on Revaluation of Property	46,102,920,202.40			46,102,920,202.40
Deficit on Revaluation of Investments				
Net Gains & Losses not Recognised in the Statement of Financial Performance				
Net Surplus for the Period				-
Balance at 31 December, 2020				
Deficit on Revaluation of Property				
Surplus on Revaluation of Investments	25,694,220.31			25,694,220.31
Statement of Financial Performance			64,920,486,459.06	64,920,486,459.06
Net Deficit for the Period				
Balance as at 31/12/2020	46,128,614,422.71		139,345,046,537.90	185,473,660,960.61

MALIK ANAS
31/12/2022

MALIK ANAS FCNA, FCIT, MNIM

ACCOUNTANT GENERAL

KATSINA STATE.

NOTES TO THE FINANCIAL STATEMENTS

1. LEGAL BASIS AND ACCOUNTING RULES.

The accounting framework of the Katsina state Government focusing on reporting the budgetary activity of the Government for the financial year as laid down in the appropriation law.

The Katsina state Government financial statement have been prepared using the accrual basis in accordance with the requirements of international public sector accounting standards (IPSAS) in accordance with the Katsina state financial instruction Revised (2004). The Office of the Accountant General is empowered to choose the basis of reporting.

2. ACCOUNTING PRINCIPLES

The objective of the financial statement is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. Being a public sector entity, the objectives were developed specifically to provide information useful for decision making, and also to demonstrate the level of Katsina state Government's accountability and transparency for the resources entrusted to it.

The key consideration and accounting principles to be followed when preparing the financial statement are laid down in Katsina State Government's Financial Instructions and not at variance with those described in IPSAS 1. These include: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information. Presentation of the financial statements in accordance with the above mentioned rules and principles requires management to make estimate that affect the reported amount of certain items in the statement of financial position and statement of financial performance, as well as the related disclosures.

3. RISK MANAGEMENT.

i) Foreign Currency Risk:

Katsina State is exposed to the extent of its exposure to the risk of changes in foreign exchange rates when repayment of its foreign loans denominated in USD, thus can affect the fair value of future cash flows.

ii) Liquidity Risk:

Most of the revenue accruing to the State is from the Federation Account, when it fluctuate, the State may experience difficulty in discharging its financial responsibilities.

iii) Interest Rate:

At present the state has no floating rate financial instruments.

iv) Commodity Price Risk:

The State is affected to the extent of the fluctuation of Crude-oil price, Savings were made for future allocation when excess revenue as recorded on sales above the benchmark price.

v) Credit Risk:

The State is exposed to this risk especially to the extend it guarantees certain loans to its citizens that lack collaterals such as SMEDAN Loan. Some of the beneficiaries may not meet their obligations which means the State is making repayment without recovery.

4. BASIS OF PREPARATON.

a) Statement of Compliance.

Katsina State Government initiated accrual basis IPSAS and choose to adopt the transitional exceptions in IPSAS 33 that allow it to apply a transitional period of up to three years. Our transitional exemptions for the state's owned assets and liabilities that are yet to be valued and recognized, due to security challenges being faced in almost seven nos (7) local governments in the State. Currently, efforts are being put in place to come up with fair values assessments of all assets owned and controlled by the state as soon as the security situations improves. We plan to achieve this through the state audit technical committee that is working with professional

consultants. As a result of adoption of these transitional exemptions and provisions, Katsina state Government is not able to make an explicit and unreserved statement about its compliance with Accrual basis IPSAS.

b) Basis for Measurement.

The Financial Statement have been prepared on the basis of historical cost, unless stated otherwise. In this Financial Statements for Katsina State Government, the following statements are presented:

- Statement of financial performance for the year ended 31 December, 2021.
- Statement of financial position as at 1 January, 2021.
- Statement of financial position as at 31 December, 2021.
- Statement of changes in Net Asset for the year ended 31 December, 2021.
- Statement of Cash Flows for the year ended 31December, 2021.
- Statement of comparison of budget and Actual information for the year ended 31 December, 2021.

c) Function and presentation currency

The financial statement is presented in Naira, which is the functional and reporting currency of Katsina State Government.

d) Going Concern.

The financial statements have been prepared on a going concern basis.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

Katsina State Government has applied the following accounting policies in preparation of the Financial Statement for the year ended 31st December, 2021. These policies have been consistently applied to all the years presented, unless otherwise stated.

5.1.1 REVENUE FROM NON-EXCHANGE TRANSACTIONS.

TAX REVENUE (IGR)	2021		2020
	N		N
Taxes	11,153,401,551.49		10,822,320,118.57

NON-TAX REVENUE (IGR)	2021		2020
	N	N	N
Fees	280,552,549.25		315,235,307.77
Fines	19,048,841.83		
Licenses	63,528,860.34		4,072,250.00
Sales	357,755,382.59		238,998,780.30
Earnings	131,164,514.19		
Rent of Government properties	33,686,969.57		60,029,712.01
Revenue Generating Agencies (MDA's)	4,154,674,707.77		4,406,192,777.83
TOTAL	5,663,557,014.10		5,024,528,872.91

These are transactions in which Katsina State Government receives values from, without directly giving appropriately equal in exchange. This includes mainly direct and indirect taxes. In addition to taxes, Katsina State Government also receives from other parties, such as transfer from local Governments, grants, fines and donations.

(a) TAXES RECIEPTS:

Taxes are economic benefits or services potential compulsory paid or payable to Katsina State Government, in accordance with laws and/or regulations, established to provide revenue to the Government. Taxes do not include fines or other penalties imposed for breaches of law. Katsina state Government recognizes revenue from taxes by reference to the earning of assessable income by tax payers. Taxes are measured at the fair value of the consideration received or receivable to the State Board of Internal Revenue (BIOR). The tax rates and tax laws used to compute the amount are those that are enacted or substantively at the reporting date.

The State Government taxes include: Pay-As-you- earn (PAYE), withholding tax, stamp duties, Development levy, property tax, business premises and other tax receipts.

(b) FINE AND FEES:

These are inflows of future economic benefit or service potentials from non-exchange transactions other than taxes. they are economic benefits or service potential receivable by the Katsina State Government, as determine by a court or other law enforcement body, as consequence of breach of laws or regulations and are recognized at the point when the levy is being imposed.

(c) REVENUE GENERATING AGENCIES (MDA's):

These are inflows generated from revenue generating MDA's. There is State Government provision by Law that the inflows from the Revenue generated MDA's will be disburse to them. And the economic benefit or service potentials received by the agencies (MDA's).

(d) STATUTORY ALLOCATIONS:

	2021	2020
Share of FAAC	48,527,518,198.31	47,697,993,270.25
VAT	26,160,863,020.64	18,502,451,466.19

Statutory allocations are income from the revenue allocation system wherein Federal Government allocates funds (on sharing formula) to each state of the federation based on constitutional requirements. Statuary allocations are measured at a value and recognized at point of receipt.

(e) CAPITAL RECEIPT:

OTHER REVENUE	2021	2020
	N	N
Other Statutory Allocation – Other Agencies:		
• Exchange Difference		
• Refund from FAAC	227,956,021.49	1,058,435,670.39
• Other FAAC	-	727,821,540.16
• Forex Equalization	1,020,928,661.33	1,962,284,360.58
• Excess Bank Charges	115,366,777.15	527,501,234.80
• Non-Oil Excess	16,187,619.71	8,673,151.56
• Withholding	2,359,901,056.63	389,772,669.02
• Mineral Revenue	432,438,597.50	-
• AVA Trustee Limited	63,734,816.88	-
	763,553,738.56	-
Excess Crude Oil	-	1,085,127,110.56
Other Revenue (SFTAS)	1,223,310,000.00	4,720,000,000.00
Covid 19	-	1,000,000,000.00

These include grants and other capital receipts. Capital receipts are measured at fair value and recognized at the point of grant or when there is an enforceable claim to receive the assets if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to Katsina State Government and can be measured reliably.

5.1.2 REVENUE FROM EXCHANGE TRANSACTIONS.

These are transactions in which Government receives consideration from and directly gives approximately equal value in exchange from goods, services or use of assets. They are recognized at fair value of consideration received or receivable. The state revenue from exchange transactions includes: rent on Government properties, proceeds from hospital units and other miscellaneous revenue from exchange transactions.

Revenue from the sale of goods and services is recognized when the significant risk and rewards of ownership of the goods are transferred to the buyer, this is when the goods have been delivered.

Revenue involving the provision of service is recognized by the reference to the stage of completion of the transaction at the reporting date Revenue arising from the use by others of Katsina State Government's assets yielding rental incomes, interest, royalties and dividends or similar distributions, are recognized as they are earned in accordance with the substance of the agreement. Revenue is recognized when the amount can be measured reliably; and it is probable that economic benefits or services potential associated with the transaction will flow to Katsina State Government.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

RENTAL INCOMES.

Rental incomes arising from operating leases on investment properties is accounted for on a straight line basis over the lease terms and included in revenue.

REVENUE FROM OTHER SERVICE:

Revenue from other services includes proceeds from other miscellaneous revenue from exchange transactions. Katsina State Government recognized revenue from rendering of service as it is earned, that is, as the services is provided. it is measured at the

fair value of the consideration received or receivable.

INVESTMENT INCOMES.

Investment incomes consist of dividend income. Dividend incomes or similar distributions are recognized when right to receive payments is established.

5.2 NET FINANCE INCOME/COST.

Interest income/cost arises as a result of cash deposited in financial institution/loans from financial institution.

5.3 FINANCIAL INSTRUMENTS.

Financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. The state classified its financial assets in line with the requirement of IPSAS and classified financial liabilities in accordance with the requirement of IPSAS. Classification of financial liabilities is based on the nature or characteristic of the instrument. The office of the Accountant General determines the classification of its financial liabilities at initial recognition. Katsina State Government has recognized financial liabilities which include local and foreign debts.

5.4 CASH AND CASH EQUIVALENTS.

	2021	2020
TSA A/C	3,341,849,719.64	
Operational A/C	17,534,976,561.69	
Cash in Banks	10,714,976,561.69	13,156,363,955.16
Cash held by MDA's	78,782.77	83,227.50

Cash equivalent as shown in the statement of financial position comprise cash in hand or bank also.

5.5 BORROWING COST.

Borrowing costs are interest and other expenses incurred by the state in connection with the borrowing of funds for qualifying assets, Government adopted benchmark treatment, under which borrowing cost are recognized as an expenses in the period in which they are incurred, regardless of how the borrowings were acquired.

5.6 EMPLOYEE BENEFITS.

(a) SHORT TERM EMPLOYEE BENEFIT:

Katsina State Government approved short term benefits which are associated services rendered in employee salaries; wages; paid annual leave, also the Government recognized short term employee benefits costs when the employee rendered service in exchange for those benefits, such as KATCHIMA which is a contributory program being financed by both employee and the state on 50/50 participation.

5.7 FOREIGN CURRENCY TRANSACTIONS

Items included in the financial statement of each of Government entities are measured using the economic environment in which the entity operates ('the functional currency of primary currency'). The financial statement is presented in Nigerian naira (NGN) rate of exchange at the dates of the transactions Foreign currency balances as at the year ended are value at the exchange rate prevailing at that date.

Monetary assets and liabilities dominated in foreign currencies are translated into Nigerian naira in the basis of the exchange rate applicable at the reporting period. Foreign exchange gains and losses that related to public debts are presented within the public debts charge in the statement of financial performance. All other foreign exchange gains and losses are presented in the statement of financial performance on a net basis within other incomes or other expenses.

Non-monetary items that are measured at fair value in foreign currency are translated using the exchange rate at the date when the fair value was determined. Transaction differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

(C) EXPLANATION OF DIFFERENCES BETWEEN FINANCIAL BUDGET AND ACTUAL AMOUNT.

- **INTERNALLY GENERATED REVENUE.**

Realization of the receipt from direct taxes, licenses, penalties, fines fees, levies and other internally generated revenue, impacted positively against the budgeted amount.

- **INVESTMENT INCOME.**

The performance of investment income to the tune of% of the budgeted figure can be attributed to income from bond sinking fund which was not part of the budgeted estimate for the year but was realized.

- **STATUTORY ALLOCATION.**

This is Statutory allocation to the State from the Federation account that was shared within the financial year is provided on the sharing formula. This type of revenue is only recognized when it was receipt because the state does not have control on generation nor the sharing.

- **CAPITAL EXPENDITURE.**

Total amount debited to asset account and the corresponding entry was credited to equity account.

- **REPAYMENT OF BORROWING.**

2021	2020
12,935,205,729.60	6,489,708,277.14

This comprises the principal and interest charged on the borrowing both for foreign and local debts.

- **INVESTMENT IN SECURITIES.**

- a) **Sovereign Wealth Fund**

As at 31/12/2020

3,539,592,802.44

Value as at 31/12/2021

5,031,774,081.90

- b) **QUOTED COMPANIES.**

	2021	2020
FBN Holding	2,349,730.00	16,330,623.50
UBN Plc		461,228,850.00
Access Bank Plc	30,000,000.00	241,500,000.00
Unity Bank Plc	5,828,655.00	9,963,485.40
Zenith Bank Plc	383,625.00	8,669,925.00
Union Bank Plc	840,638.00	-
BUA	6,750.00	-
Forte Oil	960.00	16,032.00
Flour Mill Plc	33,044.00	816,186.80
FCMB	24,400.00	73,688.00

Jaiz Bank Plc	300,000,000.00	4,329,285.70
URBAN DEV. BANK OF NIG	-	371,250.00
URBAN DEV. BANK OF NIG	2,561,290.00	-
KANKARA PHARMACEUTICAL KAOLINE COMPANY	2,600,000.00	-
NEW AFRICAN MERCHANT BANK	20,000,000.00	-
Jaiz Bank Plc	20,000,000.00	-
TOTAL	384,629,092.000	737,299,326.40
NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) Adjusted.	5,031,774,081.90	3,539,592,802.44

- PAYABLES & OTHER LIABILITIES**

	2021	2020
Outstanding Gratuities	3,713,017,436.37	2,482,811,826.56
Contractors arrears	6,861,149,779.50	16,568,569,225.85

Outstanding Gratuities represent the Gratuities as at the Last Quarter of the Financial Year 2021 that is yet to be paid as at 31/12/2021.

Contractors arrears: - Represent the value of yet to be paid interim & final certificate of valuation of work done by the contractors mobilization (Advance payment).

- **OVERHEAD COST AND SUBVENTIONS.**

2.1 the financial statement has been presented in accordance with accrual basis international public sector Accounting standard (IPSASS). IPSAS 33 allows a first-time adopter period of up to three years to recognize and/or measure certain assets and/or liabilities. In its transition to accrual based IPSASS, the State government has taken advantage of exemptions that affect fair presentation and those that do not affect fair presentation and as such is unable to make an explicit and unreserved statement of compliance with accrual based IPSAS. The date of adoption of IPSAS is 1st January 2017.

PUBLIC DEBTS.

DOMESTIC DEBTS:

i. Salary Bailout:-

On the inception of this administration in 2015, it was discovered that many States & Local Governments have a lot of Unpaid Salaries, Pension & Gratuities. As a result of this, it was agreed as part of an intervention program to bail out States from such Burden. The consent to borrow was signed in 2015 for a duration of 20years at an interest rate of 9% on reducing method.

ii. Budget Support:-

In order to improve States Budget performance, the Federal Government of Nigeria (FGN) granted this facility at the rate of 9%, but could be reviewed upward to 15% per annum where a State failed to met all the indicators contained in fiscal sustainability plan (FSP).

iii. Excess Crude-Oil Account ECA LOAN:-

This was borrowed to Finance Infrastructural deficit within the State. It has a duration of 20years at 9% covering from February 2016 to February 2036.

iv. SMEDAN(SMALL AND MEDIUM ENTERPRISE DEVELOPMENT LOAN PROGRAMME) :-

As part of its development role, the Central Bank of Nigeria (CBN) has established the Small and Medium Enterprises Credit Guarantee Scheme (SMEGS), for promoting access to credit by SMES in Nigeria.

Katsina State fast-track the development of the manufacturing SME sector of the State economy. The loan shall have a maximum tenor of seven (7) years,

V. SUKUK:- This is an Islamic compliant bond which was obtained by Katsina State Government for the purpose of financing infrastructural projects in the State that are qualified and specific. In line with the terms of this SUKUK Certification and Legal agreement including but not limited to the Project Implementation Management Agreement (PIMA). There is the need to form a Project Implementation Management Committee (PIMC), comprising representatives of the Obligor, the Delegate Trustees and a project Manager appointed by the Issuer. The PIMC shall have quarterly meetings with the Originator to monitor and supervise the execution of the projects in accordance with the terms of the Agreement. That the instructions on disbursement of the Sukuk proceeds should be in favor of the contractor and state the specific purpose of the funds being remitted in line with the use of proceeds. The Issuer shall through the issuance of the series 1 Sukuk raise funds for the purpose of the implementation of the transaction.

Upon the settlement of all expenses and costs incurred in connection with the issuance of the series 1 Sukuk, the Issuer shall procure the transfer of the net proceeds from the issuance of the Series 1 Sukuks (**Sukuk Proceeds**) to the originator in consideration for the purchase of rights to the Lease Assets. The transfer of the Sukuk Proceeds shall be completed by the transfer of funds to the Originator upon execution of all relevant transaction agreements.

The project inspection and submission of quarterly reports are vital to renewal of the Sharia Compliance certificate by the Sharia Adviser on this transaction which is critical to our ability to successfully raise further series under the Sukuk programme. The fund are successfully acquired and will be used in executing thirty-six(36) nos Developmental projects across the State which are infrastructural in nature. See note 9

EXTERNAL DEBTS:

- i. Katsina State Health Dev. IV:-**
Katsina State Health System Development iv was secured during the year 2003 to improve health system facilities in the State.
- ii. Katsina State Health Dev.:-**
In its effort in providing regular Health services, Katsina State Health System Development IV secured during the year 2003 to finance and improve general health services in the State.
- iii. Katsina State Small Earth Dam (Const. & Rehab.):-**
Katsina State Small Earth Dam was borrowed during the year 2009 to improve the level of irrigation activities and grazing areas.
- iv. Katsina State Multi State Water:-**
In its effort to improve infrastructural facility, Katsina State Multi State Water was secured during the year 1993 to provide adequate water supply in the State.
- v. Katsina State Universal Education:-**
Education serve as basic need for sustainable development, Katsina State Universal Education was borrowed during the year 2003 to finance the Universal Basic Education in the State, especially building of Primary Schools and other equipment.
- vi. Katsina State Health System Dev. :-**
Katsina State Health System Development was secured during the year 2003 to improve health sector in the State.
- vii. Katsina State Local Empowerment & Environmental management project.:-**
In its ambition to empower local environment, Katsina State Local Empowerment & Environ. Was secured during the year 2004 to help Local Communities and its Environment.
- viii. Katsina State HIV/AIDS:-**
In its consideration on HIV/AIDS Victims, Katsina State HIV/AIDS was secured during the year 2002 to control

the spread of the HIV/AIDS and provide necessary facilities to the Victims all over the State.

ix. Katsina State Community & Social Dev. :-

In its effort to provide infrastructural facilities and maintain Social Development, Katsina State Community & Social Development was secured during the 2009 to improved community development.

x. Katsina State Third National Fadama Dev. :-

Agriculture serve as basic rudiment for economic setting, Katsina State Third National Fadama Development was secured during the year 2009 to finance the agricultural services in the State.

xi. Katsina State Second HIV/AIDS:-

In its effort to fight against and control the spread of HIV/AIDS, Katsina State Second HIV/AIDS was secured during the year 2011 to fight and supply adequate medical facilities in the State.

xii. Katsina State Agric & Community Dev. :-

Katsina State Agric & Community Development was secured during the year 1991 to finance and improve Agriculture in the State.

xiii. Katsina State Agric & Community Dev. :-

Katsina State Agric & Community Dev. Was secured during the year 2015 to improve Agricultural activities in the State.

xiv. Katsina State Comm. Based Agric :-

Katsina State Comm. Based Agric was secured during the year 2002 to improved and empower local communities.

GRAZING RESERVE FACILITY:

As a result of incessant farmers/Herders' clash in the State. The Executive Governor RT Hon Aminu Bello Masari was compelled to seek the assistance of His Excellency President Muhammadu Buhari's intervention for support from the National Resource Funds to intervene in resettlement of the Pastoralists so as to restore their Livelihood. And the President approved the request in the sum of N6,250,000,000.00 to enable Pasture development in the Kukar Jangarai Grazing Reserve , popularly known Forest (Rugu Forest) that covers most prone 10 Local Governments in the State is to benefit from the facility. Among the benefits these Communities will benefit are Constructions, Rehabilitation of existing infrastructures and Stock route Retracing and demarcations etc. as at closing of the financial year, the project is at planning stage, thereby no amount was spent therefrom.

BREAKDOWN OF SHARE OF FAAC (STATUTORY ALLOCATION)

2021

NOTE 1		1a	1b	1c	1d	1e	1f	1g	1h	1i	1j	
	MONTH	NET RECEIPTS	DEDUCTION FROM FAAC	EXCHANGE DIFFERENCE	OTHER FAAC	FOREX EQUALIZATION	EXCESS BANK CHARGES	AVA TRUSTEE LTD	NON OIL EXCESS	WITHHOLDING	MINERAL REVENUE	TOTAL
		N	N	N	N	N	N	N	N	N	N	N
	JANUARY	2,917,665,820.69	197,283,939.76	29,268,598.27	-	51,974,918.72	-	-	-	-	-	3,196,193,277.44
	FEBRUARY	3,202,349,942.05	169,023,646.23		539,784,350.97	-	-	-	-	-	-	3,911,157,939.25
	MARCH	2,694,417,516.36	248,318,939.96		81,171,523.35	63,391,858.43	4,360,877.66	-	-	86,487,719.50	-	3,178,148,435.26
	APRIL	2,796,613,062.17	251,148,970.46	22,908,597.85	-	-	-	-	252,846,541.78	86,487,719.50	-	3,410,004,891.76
	MAY	3,150,367,431.95	260,945,245.32	16,817,412.40	168,564,361.19	-	4,742,709.31	-	-	86,487,719.50	-	3,687,924,879.67
	JUNE	2,639,440,023.33	246,796,486.31	12,850,209.89	168,564,361.19	-	-	-	421,410,902.97	86,487,719.50	63,734,816.88	3,639,284,520.07
	JULY	3,970,303,008.32	660,122,962.56	28,496,349.63	-	-	-	-	-	86,487,719.50	-	4,745,410,040.01
	AUGUST	4,246,920,870.39	669,276,394.51	18,220,069.16	-	-	-	-	-	-	-	4,934,417,334.06
	SEPTEMBER	2,354,422,514.34	1,533,041,698.20	21,345,286.48	52,408,223.88	-	3,393,221.92	-	421,410,902.97	-	-	4,386,021,847.79
	OCTOBER	2,974,668,008.04	1,563,440,086.23	23,006,151.27	10,435,840.75	-	-	-	-	-	-	4,571,550,086.29
	NOVEMBER	1,459,557,466.19	1,509,046,619.74	23,916,196.39	-	-	-	360,220,982.99	1,264,232,708.91	-	-	4,616,973,974.22
	DECEMBER	2,283,227,106.35	1,529,053,149.60	31,127,150.15	-	-	3,690,810.82	403,332,755.57	-	-	-	4,250,430,972.49
	TOTAL	34,689,952,770.18	8,837,498,138.88	227,956,021.49	1,020,928,661.33	115,366,777.15	16,187,619.71	763,553,738.56	2,359,901,056.63	432,438,597.50	63,734,816.88	48,527,518,198.31

NOTE 2	DETAILS OF GOVERNMENT SHARE OF VAT			
	MONTHS	NET RECEIPT		TOTAL
		N	N	N
	JANUARY	2,198,160,845.94		2,198,160,845.94
	FEBRUARY	2,019,617,088.57		2,019,617,088.57
	MARCH	1,992,941,383.79		1,992,941,383.79
	APRIL	2,332,288,864.31		2,332,288,864.31
	MAY	2,215,536,222.56		2,215,536,222.56
	JUNE	2,314,584,963.37		2,314,584,963.37
	JULY	1,972,658,785.45		1,972,658,785.45
	AUGUST	1,905,405,473.37		1,905,405,473.37
	SEPTEMBER	2,455,042,490.50		2,455,042,490.50
	OCTOBER	2,173,703,306.33		2,173,703,306.33
	NOVEMBER	2,084,100,168.12		2,084,100,168.12
	DECEMBER	2,496,823,428.33		2,496,823,428.33
	TOTAL	26,160,863,020.64		26,160,863,020.64

NOTE 3	TAX REVENUE (IGR)	2021		2020
		N	N	N
	Taxes	11,153,401,551.49		10,822,320,118.57
	TOTAL		11,153,401,551.49	10,822,320,118.57

NOTE 4	NON TAX REVENUE (IGR)	2021		2020
		N	N	N
	Fines and Fees	299,601,391.08		315,235,307.77
	Licences	63,528,860.34		4,072,250.00
	Earnings and sales	488,919,896.78		238,998,780.30
	Rent of Government properties	33,686,969.57		60,029,712.01
	Revenue Generating Agency (MDA's)	4,154,674,707.77		4,406,192,777.83
	TOTAL		5,040,411,825.54	5,024,528,827.91

NOTE 5	INVESTMENT INCOME	2021		2020
		N	N	N
	Dividend Received :	17,049,766.93		
	Loan Repayment house of assembly Members	51,385,103.78		45,132,035.81
	Motel Investment	7,112,740.94		
	TOTAL		75,547,611.65	45,132,035.81

NOTE 6	INTEREST FROM BANKING OPERATIONS	2021		2020
		N	N	N
S/N	MONTH	AMOUNT		
1	JANUARY			1,012.95
2	FEBRUARY			915.11
3	MARCH			1,046.05
4	APRIL			980.88
5	MAY			-
6	JUNE			-
7	JULY			-
8	AUGUST			-
9	SEPTEMBER			-
10	OCTOBER			-
11	NOVEMBER			-
12	DECEMBER			-
13	Intrest on bank Deposit			5,034.00
	TOTAL		-	8,988.99

CAPITAL RECEIPTS								
NOTE 7	2022 APPROVED	OPENING BALANCE	ACTUAL RECEIPT 2021		EXPENDITURE		BALANCE AS AT 31/12/2021	
			LOAN	GRANT	LOAN	GRANT	LOAN	GRANT
NIGERIA	NIGERIAN EROSION AND WATER SHADE MGT PROJ	108,644,923.48	21,100,000,000.00	-	19,058,354,437.96	-	2,158,290,485.52	-
IFAD/CAS	IFAD/CASP	106,867,188.61	30,000,000.00	119,599,941.06	93,048,990.91	141,123,256.32	-	22,294,882.44
NIGERIA	NIGERIA PARTNERSHIP FOR EDUCATION PROJECT (N	-	-	-	-	-	-	-
RURAL AC	RURAL ACCESS & AGRIC. MARKETING PROJECT (RAA	-	1,564,285,450.00	-	-	-	1,564,285,450.00	-
ADOLECE	ADOLESCENT GIRLS INITIATIVE FOR LEARNING & EM	-	-	-	-	-	-	-
ACCELER	ACCELERATING NUTRITION RESULT IN NIG. (ANIRN)	-	40,011,530.00	1,237,470.00	-	-	40,011,530.00	1,237,470.00
SUB-TOT	SUB-TOTAL	215,512,112.09	22,734,296,980.00	120,837,411.06	19,151,403,428.87	141,123,256.32	3,762,587,465.52	23,532,352.44
			22,949,809,092.09		19,151,403,428.87			
OTHER CAPITAL RECEIPTS:								
	BESDA (UBEC)	-	-	-	-	-	-	-
	CSDP (WORLD BANK)	78,092,704.88	68,437,732.98	-	137,497,237.65	-	9,033,200.21	-
	SAVING ONE MILLION LIVES (SOML-PforR Programme)	-	-	1,356,232,860.12	-	1,356,232,860.12	-	-
	KATSINA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY			969,853,058.54		969,853,058.54		
	UMARU MUSA YARADUA UNIVERSITY, KATSINA			4,038,161,607.00		4,038,161,607.00		
	KATSINA STATE MINISTRY OF HEALTH			10,347,020,202.15		10,347,020,202.15		
	SUB-TOTAL	78,092,704.88	68,437,732.98	16,711,267,727.81	137,497,237.65	16,711,267,727.81	9,033,200.21	-
	TOTAL		146,530,437.86	16,832,105,138.87	19,288,900,666.52	16,852,390,984.13	3,771,620,665.73	23,532,352.44
	GRAND TOTAL		23,096,339,529.95		19,288,900,666.52			

NOTE 8	SFTAS	2021		2020
		N	N	N
	SFTAS	1,223,310,000.00		540,000,000.00
				1,900,000,000.00
				2,280,000,000.00
	TOTAL		1,223,310,000.00	4,720,000,000.00

NOTE 9	OTHER REVENUE	2021		2020
	SUKUK	20,714,644,812.50		
	BRIDGING FACILITY	3,007,180,457.14		
	TOTAL		23,721,825,269.64	

NOTE 9B	OTHER REVENUE	2021		2020
	GRAZING FACILITY	6,249,999,896.00		
	TOTAL		6,249,999,896.00	

NOTE 10	TRANSFER FROM OTHER MDAs	2021		2020
		N	N	N
	Escow Receipts:			
	Local Governments Contribution Security	669,986,536.55		681,666,663.94
	Local Government Scholarship	328,178,332.14		410,119,018.01
	Local Govt Ecological	777,139,852.85		1,174,292,612.04
	TOTAL LOCAL GOVT. CONTRIBUTION		1,775,304,721.54	2,266,078,293.99

NOTE 10A	STATE GOVT. CONTRIBUTION:			
	Ecological Fund: State Govt. Cont.	1,288,380,925.19		488,442,611.00
	Security: State Govt. Cont.	150,000,000.00		0.00
	State Government Scholarship	-		127,353,950.00
	SUB-TOTAL		1,438,380,925.19	615,796,561.00
	GRAND TOTAL		3,213,685,646.73	2,881,874,854.99

NOTE 11	SALARIES AND WAGES	2021		2020
		N	N	N
	ACTUAL TOTAL SALARY FOR THE YEAR 2021	31,304,409,193.28		30,730,896,829.19
	CRF Charges	417,627,315.50		895,860,416.30
	TOTAL		31,722,036,508.78	31,626,757,245.49

NOTE 12	SOCIAL BENEFITS	2021		2020
		N	N	N
	Pension	5,819,896,813.17		5,234,284,597.79
	Gratuities	1,004,503,586.77		314,395,659.20
	TOTAL		6,824,400,399.94	5,548,680,256.99

NOTE 13	OVERHEAD COST	2021		2020
		N	N	N
	SECTORS	ACTUAL EXPENDITURE		
	Economic sector	4,815,336,676.89		4,105,512,220.83
	Social sector	1,973,424,834.80		2,669,715,897.82
	Administrative sector	8,282,298,638.70		8,543,374,246.20
	Law & Justice	1,122,564,727.70		976,582,992.00
	TOTAL		16,193,624,878.09	16,295,185,356.85

NOTE 14	GRANTS AND CONTRIBUTION	2021		2020
		N	N	N
	Salary contribution to SUBEB	50,358,612.00		79,497,246.00
	2.5% contribution to LGSPB	381,620,778.00		416,313,576.00
	TOTAL		431,979,390.00	495,810,822.00

NOTE 15	DEPRECIATION CHARGES	2021		2020
		N	N	N
	LAND & BUILDING	1,268,464,541.51		315,678,096.29
	INFRASTRUCTURE	3,060,932,085.98		2,113,348,063.65

	TRANSPORTATION & EQUIP	1,979,371,228.25		1,152,506,296.52
	OFFICE EQUIPMENT	699,899,645.22		308,411,572.22
	FURNITURE & FITTINGS	943,130,385.35		182,577,509.80
	PLANT & MACHINERY	1,519,902,528.09		1,022,046,285.06
	INVESTMENT PROPERTY	28,910,545.42		28,807,485.42
	TOTAL		9,500,610,959.81	5,123,375,308.97

NOTE 16	PUBLIC DEBT CHARGES (DEDUCTIONS AT SOURCE), CDS	2021		2020
		N	N	N
	FROM FAAC:			
	JANUARY	197,283,939.76		284,130,364.13

	FEBRUARY	169,023,646.23		284,130,364.43
	MARCH	248,318,939.96		284,130,364.43
	APRIL	251,148,970.46		284,130,364.43
	MAY	260,945,245.32		284,130,364.43
	JUNE	246,796,486.31		284,130,364.43
	JULY	660,122,962.56		272,989,647.13
	AUGUST	669,276,394.51		272,989,647.13
	SEPTEMBER	1,533,041,698.20		272,989,647.13
	OCTOBER	1,563,440,086.23		272,989,647.13
	NOVEMBER	1,509,046,619.74		272,989,647.13
	DECEMBER	1,529,053,149.60		272,989,647.13

	SUB TOTAL		8,837,498,138.88	3,342,720,069.06
	FROM IGR:			
	JANUARY	272,989,647.13		506,513,899.18
	FEBRUARY	272,989,647.13		501,565,517.25
	MARCH	272,989,647.13		519,477,015.84
	APRIL	272,989,647.13		154,091,693.14
	MAY	272,989,647.13		152,706,384.14
	JUNE	272,989,647.13		152,706,384.14
	JULY	272,989,647.13		152,706,384.14
	AUGUST	272,989,647.13		152,706,384.14
	SEPTEMBER	272,989,647.13		196,507,140.17
	OCTOBER	272,989,647.13		196,507,140.17
	NOVEMBER	272,989,647.13		196,507,140.17
	DECEMBER	272,989,647.13		196,507,140.17
	SUB TOTAL		3,275,875,765.56	3,078,502,222.65

	MATCHING GRANT (SUBEB)			
	JANUARY	68,485,985.43		-
	FEBRUARY	68,485,985.43		-
	MARCH	68,485,985.43		-
	APRIL	68,485,985.43		-
	MAY	68,485,985.43		-
	JUNE	68,485,985.43		-
	JULY	68,485,985.43		-
	AUGUST	68,485,985.43		-
	SEPTEMBER	68,485,985.43		-
	OCTOBER	68,485,985.43		-

	NOVEMBER	68,485,985.43		-
	DECEMBER	68,485,985.43		68,485,985.43
	SUB TOTAL		821,831,825.16	
	DEBT SERVICING		-	
	TOTAL		12,935,205,729.60	6,489,708,277.14

NOTE 17	PROCEEDS FROM SALES OF HOUSES	2021		2020
		N	N	N
	DETAILS	AMOUNT		
	BARHIM HOUSING	7,524,897.36		11,424,457.46
	MAKERA HOUSING	5,132,269.80		3,814,751.41
	KAFE, ABUJA	-		41,819,000.00
	250 ESTATE KABUKAWA	6,630,107.47		14,922,477.78
	TOTAL		19,287,274.63	71,980,686.65

NOTE 18	TRANSFER TO OTHER MDAs	2021		2020
		N	N	N
	SGS: Security Escrow Expenses	-		800,107,651.95
	Higher Education:(Scholarship Trust Funds)	282,470,950.00		537,178,850.00
	Environment: Ecological Expenses	-		1,568,652,976.38
	TOTAL		282,470,950.00	2,905,939,478.33

NOTE 18A	TRANSFER TO REVENUE GENERATING MDA's	2021		2020
	SELF GENERATING MDA's			
	FASCOKT	143,300.00		
	KTARDA	-		

	H.S.M.B	194,538,660.04		
	PRIMARY HEALTH CARE	11,816,377.47		
	COLLEGE OF NURSING & MIDWIFERY	64,658,818.58		
	COLLEGE OF HEALTH SCIENCES	69,732,549.00		
	DRUGS SUPPLY MANAGEMENT AGENCY	32,344,239.89		
	KTSTA	1,688,922,073.00		
	HOUSING AUTHORITY	11,471,271.32		
	K.T.T.V	11,304,509.00		
	STATE RADIO	42,029,749.24		
	HISTORY & CULTURE BUREAU	483,500.00		
	KURPB	17,986,875.00		

	PILGRIMS WELFARE BOARD	20,801,482.16		
	INVESTMENT PROMOTION AGENCY	-		
	WATER BOARD	525,026,790.00		
	ISA KAITA COLLEGE OF EDUCATION D/MA	88,246,515.78		
	YUSUF BALA USMAN COLLEGE	54,859,923.00		
	HASSAN USMAN KATSINA POLYTECHNIC	199,937,016.00		
	UMAR MUSA YAR`ADUA UNIVERSITY	833,707,442.23		
	KATSINA STATE SCHOLARSHIP BOARD	5,844,000.00		
	STEB	615,500.00		
	KATSINA STATE INSTITUTE OF TECH. & MGT	30,491,650.50		
	KASROMA	5,417,020.00		

	SEPA	10,690,600.00		
	KATSINA MOTEL	5,344,328.01		
	DEPT OF MARKET DEV. (FATIMA BAIKA MARKET)	23,931,860.00		
	HOTELS BOARD	82,160,179.86		
	KASTINA STATE COVID-19 EMERGENCY RESPONSE COMMITTEE	122,168,477.69		
	TOTAL REVENUE	4,154,674,707.77		4,406,192,777.83

NOTE 19	PROCEEDS FROM SALES OF ASSETS	2021		2020
		N	N	N
	Sales of Landed Property	98,003.26		7,089,836.01
	Sales of Houses to Occupants	623,145,188.56		153,454,043.23
	TOTAL		623,243,191.82	160,543,879.24

NOTE 20	CASH & CASH EQUIVALENT		
	TSA A/C	3,341,849,719.64	
	OPERATIONAL A/C	17,534,940,715.26	
	SUB-TOTAL		20,876,790,434.90
	MDA'S OPERATIONAL A/C	10,714,976,561.69	
	CASH AT HAND (MDA'S)	78,782.77	
	SUB-TOTAL		10,715,055,344.46
	TOTAL		31,591,845,779.36

NOTE 21	RECEIVABLES (JAAC)	2021		2020
		N	N	N
		-		7,090,163,310.09
	TOTAL	-		7,090,163,310.09

NOTE 22	PAYMENT TO JAAC ACCT. FROM PARIS CLUB	Disbursement		
		2021		2020
	2020	N	N	N
	3/21/2020			1,000,000,000.00
	3/28/2020			888,661,529.29
	3/4/2020			600,000,000.00

	3/4/2020			768,735,379.61
	8/9/2020			1,393,488,410.00
	7/8/2020			1,439,277,991.19
	TOTAL		-	6,090,163,310.09

NOTE 23					
	INVESTMENT	2021		2020	
			N	N	N
	COMPANIES/BANKS	HOLDING	PRICE	VALUED	
	FBN Holding	2,349,730.00	11.50	27,021,895.00	16,330,623.50
	UBN Plc	300,000,000.00	0.59	177,000,000.00	461,228,850.00
	Access Bank Plc	30,000,000.00	9.10	273,000,000.00	241,500,000.00
	Unity Bank Plc	5,828,655.00	0.52	3,030,900.60	3,963,485.40

Zenith Bank Plc	383,625.00	25.00	9,590,625.00	8,669,925.00
Flour Mill NIG. PLC	33,044.00	28.35	936,797.40	0.00
CCNN	0.00	0.00	0.00	0.00
Forte Oil	960.00	0.00	0.00	16,032.00
Flour Mill Plc	0.00	0.00	0.00	816,186.80
FCMB	24,400.00	2.98	72,712.00	73,688.00
UBN Plc	0.00	0.00	0.00	0.00
Unity Bank Plc	0.00	0.00	0.00	0.00
FCMB Group Plc	0.00	0.00	0.00	0.00
Jaiz Bank Plc	840,638.00	6.05	5,085,859.90	4,329,285.70
Jaiz Bank Plc	6,750.00	67.05	452,587.50	371,250.00
URBAN DEV. BANK OF NIG	2,561,290.00	0.00	0.00	0.00
KANKARA PHARMACEUTICAL KAOLINE COMPANY	2,600,000.00	0.00	0.00	0.00
NEW AFRICAN MERCHANT BANK	20,000,000.00	0.00	0.00	0.00
Jaiz Bank Plc	20,000,000.00	0.00	0.00	0.00
SUB TOTAL A	384,629,092.00	151.14	496,191,377.40	737,299,326.40

	NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$	7,517,991.79		3,270,326,428.65	
	NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$	1,883,901.23		819,497,035.05	
	NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$	2,165,403.72		941,950,618.20	
	SUB TOTAL B	11,567,296.74	0.00	5,031,774,081.90	3,539,592,802.44
	GRAND TOTAL C (A+B)			5,527,965,459.30	4,276,892,128.84
NOTE 24	PROPERTY, PLANT & EQUIPMENT	2021		2020	
		N	N	N	
	LAND & BUILDING	6,585,345,224.73		4,791,032,649.46	
	INFRASTRUCTURE	46,755,555,977.13		12,498,274,477.97	
	TRANSPORTATION & EQUIP	1,500,244,436.52		743,049,691.32	

	OFFICE EQUIPMENT	325,927,375.00		345,751,497.00
	FURNITURE & FITTINGS	217,562,070.64		215,478,907.04
	PLANT & MACHINERY	1,959,019,623.11		1,949,939,667.54
	TOTAL	57,343,654,707.13	57,343,654,707.13	20,543,526,890.33
	TOTAL FOR THE YEAR		77,887,181,597.46	

NOTE 25	INVESTMENT PROPERTY	2021		2020
	INVESTMENT	N	N	N
		5,153,000.00		1,404,094,868.84
	TOTAL		5,153,000.00	-
	TOTAL FOR THE YEAR		1,409,247,868.84	1,404,094,868.84

NOTE 26	CURRENT LIABILITIES	2021		2020
		N	N	N
	GRATUITY : Staffs	3,713,017,436.37		2,482,811,826.56
			3,713,017,436.37	
	RETENSION			
	CONTRACTORS ARREARS	6,861,149,779.50		16,568,569,225.85
	DEPOSIT		6,861,149,779.50	
	TOTAL		10,574,167,215.87	19,051,381,052.41
NOTE 27	OTHER EXPENDITURE(JAAC)	0.00		3,793,087,606.78
				1,000,000,000.00
	TOTAL		0.00	4,793,087,606.78

NOTE 28	BORROWINGS	2021		2020
		N	N	N
	External Loans			
	KTSG HEALTH SYSTEM DEV. IV	1,589,863.37		1,581,058.96
	KTSG HEALTH SYSTEM DEV. IV	1,492,771.03		1,529,180.08
	KTSG SMALL EARTH DAM & REHAB.	410,005.34		455,589.45
	KTSG MULTI STATE WATER	13,521,603.20		16,121,654.90
	KTSG UBE	1,833,575.54		1,896,075.64
	KTSG HEALTH SYSTEM DEV.	1,362,181.36		1,432,676.06
	KTSG LOCAL EMPOWERMENT & ENVIRONMENT	6,239,990.16		6,067,492.57
	KTSG HIV/AIDS PROG.	1,444,661.76		1,565,328.31
	KTSG COMMUNITY & SOCIAL DEV. PROJECT	4,230,290.80		4,345,038.58
	KTSG THIRD NAT'L FADAMA PROJECT	3,716,913.31		3,847,932.16
	KTSG SECOND HIV/AIDS PROG.	4,544,780.35		4,653,247.71
	KTSG AGRIC & COMMUNITY DEV. PROJECT	5,360,852.03		-
	KTSG COMMUNITY & SOCIAL DEV. PROJECT (ADDITIONAL FINANCING)	3,670,000.00		5,807,102.30

	KTSG COMMUNITY BASED AGRIC	2,846,644.05		3,005,420.34
	KTSG FADAMA DEV.	3,781,162.27		3,868,217.29
		56,045,294.57	22,959,515,373.55	56,176,014.35
	Internal Loans			21,346,885,453.00
	SALARY BAIL OUT	8,222,583,916.46		8,499,749,666.48
	BUDGET SUPPORT	17,434,822,233.97		17,500,292,959.27
	IMFFRASTRUCTURAL LOAN	7,583,333,333.29		7,833,333,333.31
	SMEDAN	953,011,120.97		1,353,011,120.93
	SUKUK BOND	18,754,331,927.50	52,948,082,532.19	35,186,387,079.99
	TOTAL		75,907,597,905.74	56,533,272,532.99

	SUKUK EXPENDITURE	LAND & BUILDING	INFRASTRUCTURE	TRANSPORTATION & EQUIP	OFFICE EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	INVESTMENT PROPERTY	INTANGIBLE ASSETS	TOTAL
	CONSTRUCTION									
	During The Year	181,782,952.10	11,740,772,177.02	0	-	-	1,064,023,379.65	0	0	12,986,578,508.77
NOTE 31	COST OF IGR COLLECTION (BOIR)									
		2021		2020						
	10% COST OF COLLECTION	681,276,262.90		805,289,609.66						
TOTAL			681,276,262.90	805,289,609.66						