



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

For the
YEAR ENDED 31ST DECEMBER, 2022

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 2021 (as amended), 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, Katsina State Audit Law No.12 2020 (as amended) 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, fraud or error (Financial Audit), and to measure Budget with Actual (Performance Audit) to ensure the budget is within the confine of the Appropriation Law.

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, error 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, 2022 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 24th March, 2022 vide Ref. No. AGKT/SEC/526/VOL.T by the Accountant General.

The Financial Information in the Accounts meet the Requirement of International Public Sector Accounting template. The 99.5% value of Fixed Assets were 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 Practice 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, 2021 to the Katsina State House of Assembly on 30th June, 2022.

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 2021 before the Honourable House and for the consideration of the Report.

INTERNAL CONTROL MECHANISM.

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 ON ACCOUNTS AND AUDIT STAFF

There was remarkable improvement on training the staff of Office of the Accountant General and Office of the Auditor General for the State on practical aspect on IPSAS Accrual. The training was organized by the State Government coordinated by the Accountant General and nine(9) staff attended the International training on IPSAS within and outside Nigeria during the year under review.

GENERAL TRAINING

The Department of Establishment, Pension and Training budgeted the sum of ₦119,756,063.00 for local and International Training and the sum of ₦84,912,715.64 was expended during the year under review to sponsor 24No. Staff, showing balance of ₦34,843,347.36. The Training consist of Workshop/Seminars, Residency training(Medical Doctors), Fellowship (Veterinary Consult), IPSAS training, Induction/Refresher Course, In-house training and National Conferences. While International training consists of PHD Program at United Kingdom, M.Sc Program at Canada and Study tour at South Africa.

As a result of this the capacity strength of workforce of the State Government has improved and provide the avenue to learn modern methods and techniques which will invariably improve the workers efficiency.

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, 2022 a total of twenty-one thousand, six hundred and seventy-seven (21,677) staff were in the payroll accommodating MDA's including five (5) Tertiary Institutions amounting to ₦2,359,715,616.18 as at 31st December, 2023 as per below summary;

S/N	MONTHS	WORKFORCE	AMOUNT ₦
<i>1</i>	<i>State Services Salaries</i>	19,963	<i>2,167,928,798.36</i>
<i>2</i>	<i>Umar Musa Yar'adua University Salaries</i>	1050	<i>172,780,729.49</i>
<i>3</i>	<i>Katsina Institute of Technology Management Salaries</i>	664	<i>19,006,088.33</i>
	Total	21,677	2,359,715,616.18

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) in 2021, 13No. staff on Permanent Appointment earning salary and pension were detected during the Computer Based Auditing in the year 2022 amounting to ₦2,758,025.28 and 7No. staff on Permanent Appointment drawing salary and pension were detected during the Computer Based Auditing in the year 2022 amounting to ₦1,516,093.15. 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. The following were recovered from erring officers;

- (i) 2020 – ₦ 89,511,017.69
- (ii) 2021 – ₦ 24,300,752.26
- (iii) 2022 – ₦ 12,968,700.97

While awaiting the remaining erring staff of High Court of Justice with the outstanding refund of the total sum of ₦22,418,939.59. Also there was removals from the Biometric (either due to retirement, voluntary withdrawals or death of officers) numbering one thousand, one hundred and twenty-seven (1,127) during the year totaling to ₦151,707,555.58 while one thousand, one hundred and ninety-five (1,195) new staff and restored staff were screened, verified and captured totaling to ₦326,556,252.57 as detailed below;

S/NO	MONTH	NEWLY CAPTURED STAFF	STAFF REMOVED FROM PAYROLL
1.	January, 2022	231	106
2.	February, 2022	62	93
3.	March, 2022	199	132
4.	April, 2022	16	122
5.	May, 2022	12	105
6.	June, 2022	63	83
7.	July, 2022	41	109
8.	August, 2022	308	93
9.	September, 2022	142	84
10.	October, 2022	43	81
11.	November, 2022	15	83
12.	December, 2022	63	36
Total =		1195	1127

VERIPAY SOFTWARE/FLATFORM

The Accountant General introduce a new techniques in the State Salary that gave MDA's access to Salary information and the Auditor General who have access to

Salary information of the State MDA's. The veripay software is used to pay salaries, verify and detect the following;

- (i) To identify the total number of Staff*
- (ii) To identify the Staff to be retired*
- (iii) To identify the overstayed staff*
- (iv) To ascertain the current grade level/step during promotion*
- (v) To detect any salary irregularities*

FIXED ASSETS AND LIABILITY REGISTER

The State Government 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 of 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, 2022 was made available to the Accountant General who incorporated it into the Account of the State Government.

BOARD OF SURVEY

Office of the Accountant General

It was confirmed that Bank Reconciliation in respect of subsidiary Accounts and Central Accounts maintained by the Accountant General were duly constructed and the Board of Survey report indicate a Balance of ₦29,117,337,454.80 as at 31st December, 2022.

	Bank Details							
			BOS 2022					
MDA's /Account Name	Bank	Account No.	Amount	Total Amount =N=		Amount \$	EURO	Total Amount \$
Agency for Mass Education.	FCMB	0930402016	1,717.04	1,717.04				
Board of Internal Revenue								
Cost Of Collection A/C	Eco Bank Plc	1783001289	11,669,512.39					
Plate No. Account	First BanK Plc	2022171733	8,676,706.84	20,346,219.23				
College of Health Sciences and technology	First Bank Plc	2014556661	914,232.27					
	First Bank Plc	2014556654	149,280.03					
	Zenith Bank	1011408326	852,041.55					
	GT Bank	0028315363	1,554.93					
	FCMB	2014556654						
	Key Stone	1005384539	2,439,629.98	4,356,738.76				
College of Nurs & Mid								
Revenue A/C)	Keystone Bank	1006376307	4,108,359.90					
Reurrent Account	Sterling Bank Plc	0053796401	81,049.12	4,189,409.02				

<i>Community Development Derpt.</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>CSDP Project</i>							
	<i>First BanK Plc</i>	<i>2015735993</i>					
<i>State Government Contribution</i>	<i>First BanK Plc</i>	<i>2012600371</i>	<i>10,451.12</i>				
	<i>First BanK Plc</i>	<i>2015746461</i>		<i>10,451.12</i>			
<i>Department of Human Capital Dev</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Depart, of Establishment & Training</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Deprt. Of Higier Education</i>							
	<i>Zenith Bank</i>	<i>1010715575</i>	<i>9,184,383.12</i>				
	<i>Zenith Bank</i>	<i>5070579139</i>		<i>9,184,383.12</i>	<i>102.04</i>		
<i>Dept.of Legislative Affairs</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Dept. of Inter- Governmental R</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Dept of Market Dev.</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Dept.of Drugs,Narcotics</i>							
<i>& Human Traffiking</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Dept. of Empowerment and (desi)</i>	<i>Fidelity Bank Plc</i>	<i>5030071883</i>	<i>315,919.56</i>				
<i>Special Intervention (KASEED)</i>	<i>Fidelity Bank Plc</i>	<i>5030091883</i>		<i>315,919.56</i>			
<i>Dept.of Employment Promotion & VT</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Dept.of Livestock&Grazing Reserve</i>	<i>Polaris Bank Plc</i>	<i>4060013544</i>	<i>19,114.00</i>	<i>19,114.00</i>			
<i>Dept.of Party Liason</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Depart. Of Power & Energy</i>	<i>Nil</i>	<i>Nil</i>	-				
<i>Depart. Of Rural & Semi Urban Water Supply</i>	<i>Zenith Bank</i>	<i>1011614345</i>	<i>3,145.20</i>	<i>3,145.20</i>			
<i>Dept of Skills Acquisition & VT</i>	<i>Nil</i>	<i>Nil</i>	-				

<i>Dept. of Labour & Productivity</i>	<i>Nil</i>	<i>Nil</i>	-					
EEC /KTSG	<i>KeyStone</i>	<i>1001152808</i>	<i>59,812.50</i>	59,812.50				
CENTRAL ACCOUNT DEPARTMENT								
<i>Central Account (MAIN A/C)</i>	<i>UBA Plc</i>	<i>1019265062</i>						
<i>MOTOR VEHICLE LOAN A/C</i>	<i>UBA Plc</i>	<i>1004038026</i>						
<i>FIXED DEPOSIT INT. A/C</i>	<i>UBA Plc</i>	<i>1007930516</i>						
<i>SALARY A/C I</i>	<i>UBA Plc</i>	<i>1015707346</i>						
<i>SALARY A/C II</i>	<i>UBA Plc</i>	<i>1016462884</i>						
<i>RENT DEDUCTION A/C</i>	<i>UBA Plc</i>	<i>1017918508</i>						
<i>KTSG HOUSING AUTHORITY A/C</i>	<i>UBA Plc</i>	<i>1019873654</i>						
<i>REFUBISHING LOAN A/C</i>	<i>KEYSTONE</i>	<i>1280004797</i>						
<i>FERTILIZER COLLECTION A/C</i>	<i>KEYSTONE</i>	<i>1280005114</i>						
<i>ECOLOGICAL FUNDS A/C</i>	<i>SKYE BANK</i>	<i>1751094358</i>						
<i>INTEREST ON ECOLOGICAL FUND</i>	<i>IBTC</i>	<i>0000933611</i>						
<i>KTSG HOUSING ESTATE KAFE DISTRICT</i>	<i>IBTC</i>	<i>0010541114</i>						
<i>KSG A/C</i>	<i>FISRT BANK</i>	<i>2018119859</i>						
<i>STATE BOARD OF INTERNAL REVENUE A/C</i>	<i>FBN</i>	<i>2014138384</i>						
<i>SECURITY ESCROW A/C</i>	<i>FBN</i>	<i>2019577612</i>						
<i>CONSOLIDATED DEBT SERVICE A/C</i>	<i>DIAMOND BANK</i>	<i>0026797273</i>						
<i>INTEREST ON ORIENTATION A/C</i>	<i>GTB</i>	<i>3913858251</i>						
<i>PENSION AND GRATUITY A/C</i>	<i>GBT</i>	<i>3913916951</i>						
<i>BARHIM HOUSING ESTATE</i>	<i>ACCESS BANK</i>	<i>0025222034</i>						
<i>DAURA ROAD HOUSING ESTATE</i>	<i>ACCESS BANK</i>	<i>0025222955</i>						
<i>PRIVATIZATION A/C</i>	<i>ACCESS BANK</i>	<i>0025201806</i>						
<i>PURCHASE OF GRAINS A/C</i>	<i>ACCESS BANK</i>	<i>0025218486</i>						
<i>KTSG ECA & VAT A/C</i>	<i>ACCESS BANK</i>	<i>0704158034</i>						
<i>SCHASHIP ESCROW A/C</i>	<i>ZENITH BANK</i>	<i>1011965858</i>						
<i>MOTEL INVESTMENT A/C</i>	<i>ZENITH BANK</i>	<i>1012069038</i>						

KATSINA MOTEL LOAN A/C	ZENITH BANK	1012483379					
272 HOUSING UNITS	ZENITH BANK	1010778468					
SALES OF LANDED PROPERTIES	ZENITH BANK	1013206227					
250 KABUKAWA HOUSIN ESTATE	STERLING BANK	0028417483					
KTSG COUTRPART A/C	STERLING BANK	0031235760					
SURE-P A/C	STERLING BANK	0016498715					
ECOLOGICAL FUNDS A/C	UBA Plc Plc	1019876253					
KTSG A/C	ACCESS BANK	0025219160					
BARHIM ESTATE SERVICE CHARGE A/C	ACCESS BANK	0025222041					
KTS URBAN AND REGIONAL PLANNING	ACCESS BANK	0025222560					
AG MAKERA HOUSING ESTATE CHARGES A/C	ACCESS BANK	0025223024					
KTSG A/C VAT	ACCESS BANK	0697415815					
KTSG PARIS CLUB A/C	UBA Plc Plc	1019982028					
FERTILIZER REPAYMENT A/C	ACCESS BANK	0733279410					
COPERATE SOCIAL RESPONSIBILITY A/C	DIAMOND BANK	0076246240					
KTSG UNION A/C	Union Bank Plc	0022376290					
TACH COMM ON SALE OF LANDED PROPERTY	UNITY BANK	0001019542					
SECURITY ESCROW A/C (JAIZ BANK)	Jaiz	0006337405					
ACCOUNTANT GENERAL ACCOUNT	Fidelity Bank Plc	5030113060					
Eye Centre	Polaris Bank Plc	1750022444	1,315,621.95				
cash			4,274,757.00	5,590,378.95			
FADAMA Project	Zenith Bank	1220396263	6,629,407.98	6,629,407.98			
Fasckot	First Bank	2019702951	134.33				
	Sterling Bank Plc	0077749928	474.17				
	Keystone Bank	1005211811	332.13	940.63			
Girls Child Education & Child	UBA Plc Plc	1008328875					

Development			50,412.73	50,412.73				
Government Printing Press	<i>Keystone Bank</i>	<i>1000403132</i>	<i>24,117.00</i>					
	<i>First Bank Plc</i>	<i>2016386086</i>	<i>22,389.18</i>	46,506.18				
History & Culture Bureau	<i>Keystone</i>	<i>1002823730</i>	<i>2,875.22</i>					
	<i>UNITY BANK</i>	<i>0009959172</i>	<i>3,132.91</i>					
	<i>Jaiz Bank plc</i>	<i>0003694204</i>	<i>6,714.74</i>	12,722.87				
H U K POLY								
<i>Student Registration/KTSG Capital Releases A/C</i>	<i>Zenith Bank</i>	<i>1010804536</i>	<i>70,688,827.14</i>					
<i>Ovrhead / Revenue A/C</i>	<i>FCMB</i>	<i>0927107014</i>	<i>58,615.05</i>					
<i>TETFUND Project A/C</i>	<i>FCMB</i>	<i>1204795012</i>	<i>51,714,096.43</i>					
<i>Staff School /Nursury A/C</i>	<i>Zenith Bank</i>	<i>1010566090</i>	<i>45,514.65</i>					
<i>ITF/SWIES Programme</i>	<i>Unity Bank</i>	<i>0009982545</i>	<i>1,607,960.12</i>					
<i>Computer Sec/ Schoool</i>	<i>Unity Bank</i>	<i>0009986811</i>	<i>1,464,948.21</i>					
<i>Accommodation/College Farm A/C</i>	<i>Unity Bank</i>	<i>0001018686</i>	<i>12,855,825.26</i>					
<i>Old Salary A/C</i>	<i>Union Bank</i>	<i>0022376166</i>	<i>791,562.62</i>					
<i>DST & D Lib.Dev. Conf. & Others A/C</i>	<i>Polaris B Plc</i>	<i>1750017583</i>	<i>154,560,556.18</i>					
<i>Part Time Programme A/C</i>	<i>UBA Plc Plc</i>	<i>1001529226</i>						
<i>Old Student Registration A/C</i>	<i>First Bank Plc</i>	<i>2026604752</i>	<i>28,626.31</i>	293,816,531.97				
High Court of Justice	<i>First Bank</i>	<i>2019123576</i>	<i>284,014.70</i>					
	<i>Zenith Bank</i>	<i>1010745789</i>	<i>3,976.35</i>	287,991.05				
Health Service Management Baoard (HSMB)	<i>UBA Plc Pls</i>	<i>1019848218</i>	<i>5,900.94</i>					
	<i>FCMB</i>	<i>0929195017</i>	<i>5,423.34</i>					

	<i>Keystone Bank Plc</i>	<i>1001152884</i>	<i>235,488.23</i>					
	<i>First Bank Plc</i>	<i>2024159351</i>	<i>149,637.70</i>	396,450.21				
House of Assembly	<i>Zenith Bank</i>	<i>1010880792</i>	<i>116,053,838.08</i>					
	<i>Keystone Bank</i>	<i>1001153056</i>	<i>2,184,489.61</i>					
	<i>UBA Plc</i>	<i>1004639502</i>	<i>49,163.33</i>	118,287,491.02				
Housing Authority	<i>Unity Bank Plc</i>	<i>0001020508</i>	<i>5,856,702.51</i>					
	<i>UBA Plc</i>	<i>1005354281</i>	<i>2,234,055.51</i>					
	<i>Polaris</i>	<i>1750017882</i>	<i>258,347,234.65</i>					
	<i>Zenith Bank</i>	<i>1010714468</i>	<i>1,220,535.10</i>					
	<i>Keystone Bank</i>	<i>1001152619</i>	<i>36,243,763.38</i>	303,902,291.15				
ICT Centre (KSITM)	<i>Zenith Bank</i>	<i>1014911351</i>	<i>1,037,670.48</i>					
	<i>First Bank Plc</i>	<i>2026793397</i>	<i>610,033.50</i>					
	<i>UBA Plc Plc</i>	<i>1019000928</i>	<i>620,502.93</i>					
	<i>Zenith</i>	<i>1011408326</i>	<i>8,602.50</i>					
	<i>First Bank Plc</i>	<i>2027390281</i>				<i>121.8</i>		
	<i>Access Bank Plc</i>	<i>0800079123</i>	<i>310,520.48</i>	2,587,329.89				
IFAD	<i>Zenith Bank Pl</i>	<i>1014892186</i>	<i>3,729,134.50</i>					
	<i>Zenith Bank Pl</i>	<i>1014892083</i>	<i>22,994,882.44</i>	26,724,016.94				
Isa Kaita College of Education Dutsinma	<i>Unity Bank</i>	<i>0029624968</i>	<i>552,163.87</i>					
	<i>Unity Bank</i>	<i>0016168961</i>	<i>31,711,176.30</i>					
	<i>Unity Bank</i>	<i>0027047394</i>	<i>447,820.16</i>					
	<i>U B A Plc</i>	<i>1013653308</i>	<i>24,364,423.96</i>					

	<i>U B A Plc</i>	<i>1000024418</i>	<i>432,594.39</i>					
	<i>Union B Plc</i>	<i>0024935503</i>						
	<i>Unity Bank</i>	<i>0016158555</i>	<i>74,427.35</i>					
	<i>First Bank Plc</i>	<i>2007174649</i>						
	<i>UBA Plc Plc</i>	<i>3001605598</i>						
	<i>UBA Plc Plc</i>	<i>1016907198</i>		<i>57,582,606.03</i>				
<i>Islamic Education B,</i>	<i>First Bank Plc</i>	<i>2021276411</i>	<i>243.42</i>	<i>243.42</i>				
<i>Judicial Service Commission (JSC)</i>	<i>First Bank</i>	<i>2019692810</i>	<i>24,908.20</i>					
	<i>Eco Bank Plc</i>	<i>1783001241</i>	<i>24,361,833.74</i>	<i>24,386,741.94</i>				
<i>KTSTA</i>	<i>U B A Plc</i>	<i>1004619704</i>	<i>13,715,285.34</i>					
	<i>Zenith Bank Plc</i>	<i>1010808448</i>	<i>6,233,647.86</i>					
	<i>Access Bank Plc</i>	<i>0005489680</i>	<i>26,926,469.31</i>					
	<i>Keystone B Plc</i>	<i>1001152664</i>		<i>46,875,402.51</i>				
<i>KTARDA</i>	<i>Polaris Bank Plc</i>	<i>1751094231</i>	<i>2,902.00</i>					
	<i>Polaris Bank Plc</i>	<i>1751094509</i>	<i>4,311.60</i>					
	<i>Polaris Bank Plc</i>	<i>1751094585</i>	<i>356,915.82</i>	<i>364,129.42</i>				
<i>KASAROMA</i>								
<i>CAPITAL A/C</i>	<i>GT Bank</i>	<i>0051686157</i>	<i>21,242.21</i>					
<i>RECURRENT A/C</i>	<i>Keystone</i>	<i>1005516004</i>	<i>26,121.78</i>					
<i>RECURRENT A/C</i>	<i>Unity Bank Plc</i>	<i>0019534398</i>	<i>1,805,909.70</i>					
<i>CAPITAL A/C</i>	<i>Zenith Bank Plc</i>	<i>1012738732</i>	<i>9,735,668.24</i>					
<i>RETENTION A/C</i>	<i>Zenith Bank Plc</i>	<i>1012560559</i>						
<i>RECURRENT A/C</i>	<i>jaiz Bank</i>	<i>0006339405</i>	<i>101,469.28</i>					

<i>CAPITAL A/C</i>	<i>U.B.A</i>	<i>1021597940</i>	<i>103,320,544.34</i>					
	<i>Access Bank Plc</i>	<i>0021668879</i>	<i>105,710.86</i>	<i>115,116,666.41</i>				
<i>Katsina State Radio</i>	<i>F.C.M.B</i>	<i>0929193013</i>	<i>273,729.83</i>					
	<i>Access Bank Plc</i>	<i>0025201208</i>	<i>658,468.95</i>					
	<i>Sterling Bank</i>	<i>0012991201</i>		<i>932,198.78</i>				
<i>KTTV</i>	<i>Union Bank Plc</i>	<i>0022378098</i>	<i>368,100.43</i>					
	<i>Access Bank Plc</i>	<i>0005489154</i>	<i>172,429.34</i>	<i>540,529.77</i>				
<i>Katsina State Water Board</i>	<i>UBA Plc</i>	<i>1016765358</i>	<i>6,986,632.83</i>					
	<i>First Bank</i>	<i>2005283480</i>	<i>556,988.24</i>					
	<i>First Bank</i>	<i>2000440695</i>	<i>1,684,706.55</i>	<i>9,228,327.62</i>				
<i>KTAPU</i>	<i>Union Bank Plc</i>	<i>0022297401</i>	<i>2,303.90</i>	<i>2,303.90</i>				
<i>KATSACA</i>	<i>Unity Bank</i>	<i>0020980016</i>	<i>23,660,109.58</i>	<i>23,660,109.58</i>				
<i>KUPDA (URPB)</i>								
<i>URPB Katsina</i>	<i>Sterling Babk</i>	<i>0063562960</i>	<i>3,625,103.00</i>					
<i>URPB Katsina</i>	<i>Keystone Bank</i>	<i>1001152592</i>	<i>1,065,547.78</i>					
<i>URPB Malun Fashi</i>	<i>Keystone Bank</i>	<i>1000245420</i>	<i>7,216,703.63</i>					
<i>URPB Dutsin ma</i>	<i>UBA D/M</i>	<i>1000024470</i>	<i>476,061.74</i>	<i>12,383,416.15</i>				
<i>Local Government Service Comm.</i>	<i>ZENITH BANK</i>	<i>1012910099</i>	<i>774,797.22</i>	<i>774,797.22</i>				
<i>Local Government Staff Pension Board</i>	<i>Sterling Bank</i>	<i>0053105001</i>	<i>93,046,941.36</i>					
	<i>Access Bank</i>	<i>0025206234</i>	<i>381,802.51</i>					
	<i>GT Bank</i>	<i>0157847566</i>						
	<i>U.B.A</i>	<i>1003622640</i>	<i>34,729,901.05</i>	<i>128,158,644.92</i>				

Library Board	<i>KeyStone</i>	<i>1001153087</i>	<i>1,425.85</i>	1,425.85				
Mathematics Improvement Project	<i>Keystone</i>	<i>100115335</i>	<i>473.73</i>	473.73				
Ministry of Education	<i>Keystone Bank</i>	<i>1001152767</i>	<i>14,169,721.47</i>					
AGILE						<i>4,531,980.36</i>		
DRAW DOWN						<i>411,758.09</i>		
	<i>Keystone Bank</i>	<i>1001152743</i>	<i>116,022,511.29</i>					
	<i>Zenith Bank</i>	<i>1010736679</i>	<i>27,111,169.08</i>	157,303,401.84				
Ministry of Science Technology & Innovation	<i>First Bank</i>	<i>2019076933</i>	<i>6,903.48</i>					
	<i>Access Bank Plc</i>	<i>0014210929</i>	<i>5,260.75</i>	12,164.23				
Min.for Local Government & Chieftancy Affairs								
<i>JAAC A/C</i>	<i>Access Bank Plc</i>	<i>0007612541</i>	<i>10,766,113,810.67</i>					
<i>0.2% Admin Charge A/C</i>	<i>Fidelity Bank</i>	<i>5030032875</i>	<i>1,756,065.14</i>					
<i>Tractor Scheme Repayment A/C</i>	<i>Dimond Bank</i>	<i>0009505837</i>						
<i>TSA (Revenue A/C 34LGA's) A/C</i>	<i>Keystone B Plc</i>	<i>1006361926</i>	<i>43,102,352.51</i>					
	<i>Access Bank Plc</i>	<i>0005489910</i>	<i>52,402,272.51</i>					
	<i>Poliris Bank Plc</i>	<i>1750007737</i>	<i>53,897,651.24</i>	10,917,272,152.07				
Ministry of Environment	<i>FCMB Plc.</i>	<i>2051786020</i>	<i>49,567.63</i>					
	<i>UBA Plc Plc</i>	<i>1018632450</i>	<i>15,015,477.69</i>	15,065,045.32				
Ministry of Religious Affairs	<i>Nil</i>	<i>Nil</i>	<i>-</i>					
Ministry of Resource Development	<i>FBN</i>	<i>2031526388</i>	<i>10,222,763.80</i>	10,222,763.80				
Ministry of Sports & Sports Dev.	<i>Nil</i>	<i>Nil</i>	<i>-</i>					
Ministry of Rural Deve.	<i>Nil</i>	<i>Nil</i>	<i>-</i>					

SHARIA LAW COMMISSION	<i>First BANK</i>	2028708221	7,543.00	7,543.00				
Ministry of Health KTS BHCPF A/C	<i>Fidelity Bank</i>	5030090701						
KTS COVID 19 S A/C	<i>Access Bank</i>	1390531648						
MOH UNIC A/C	<i>Zinex Bank Plc</i>	1014840778	2,039,038.49					
KT Save Imillion Life	<i>CBN</i>	017012926106	406,170,472.96	408,209,511.45				
NEWMAP Project	<i>Fidelity Bank Plc</i>	5250094280						
	<i>Fidelity Bank Plc</i>	5250094352					0.75	
	<i>Fidelity Bank Plc</i>	5030067149	479.70					
	<i>First Bank plc</i>	2033733054	52,029,470.74					
	<i>First Bank plc</i>	2035812517	4,211.45					
	<i>Fidelity Bank Plc</i>	5030069552		52,034,161.89				
ACRESAL PROJECT (Designated Account)	<i>Fidelity Bank Plc</i>	5250328288				2,000,000.00		
DRAW DOWN	<i>Fidelity Bank Plc</i>	5030127278						
KTS COUNTERPART FUNDS	<i>Fidelity Bank Plc</i>	5030127261	703,619,606.68					
INTREST ACCOUNT	<i>Fidelity Bank Plc</i>		703,619,606.68	1,407,239,213.36				
Political Affairs Department	<i>Nil</i>	<i>Nil</i>	-					
Primary Health Care								
Recurrent A/C	<i>Zenith Bank Plc</i>	1010771397	64,238,492.59					
Save Million Life (SOML) A/C	<i>Zenith Bank Plc</i>	1016131489	10,283,263.20					
Capital A/C	<i>Eco Bank Plc</i>	2672007061	2,277,666.20					
Unicef A/C	<i>Eco Bank Plc</i>	2672007126	195,151,078.91					
PE &RE A/C	<i>Fidelity Bank</i>	5030033274		271,950,500.90				
Pilgrims Welfare Board	<i>Zenith Bank</i>	1010689593						

			329,430,824.32				
	Key Stone	1001153104	295,247,120.46				
	Key Stone	1001152798	42,160,119.16				
	UBA Plc Plc	1000295939	233,690,298.83				
	JAIZ BANK	0011172493	110,153,151.00	1,010,681,513.77			
Rural Electrification Board	zenith bank	1010761235	2,871,014.66	2,871,014.66			
RAAMP Project	Zenith Bank Plc	1014890759	358,222,480.30	358,222,480.30			
DRAW DOWN					0.72		
DRAW DOWN						12.84	
	Zenith Bank Plc	1014890876	332.12	332.12			
	Zenith Bank Plc	1212107542	6,088.05	6,088.05			
	Zenith Bank Plc	5070752819			458,714.40		
	Zenith Bank Plc	5080435010				2,915,495.50	
RUWASSA							
UNICEF DEDICATED A/C	First Bank Plc	2005024939	9,811.56				
SHAWN ACCOUNT	U.B.A	1003950055	5,030,931.89				
STATE PLAN	Zenith Bank I	1010526528	1,423,749.42				
	Fidiliyu Bank Plc	5030111743	477,526.77				
SHAWN	Zenith Bank II	1011393558	3,421.37	6,945,441.01			
SURWASH					184,465.66		
DRAW DOWN					58,006.15		
Sharia Court of Appeal	Zenth Bank	1019470497	18,065.96				
	UBA Plc Pls	1014737302					

			13,071.13	31,137.09				
SIEC	<i>First Bank</i>	2020524074	21,216.44	21,216.44				
State Emergency Protection Agency (SEPA)	<i>Union Bank</i>	0022297054	286,704.54					
	<i>FCMB</i>	2464332012	1,904,613.90					
	<i>UBA Plc Plc</i>	1002358269	101,919,896.56	104,111,215.00				
Scholarship Board	<i>Zenith Bank</i>	1015010505	963,036.08					
	<i>Zenith Bank</i>	1016840574	34,116.74					
	<i>Zenith Bank</i>	1011275995	18,065.96					
	<i>Zenith Bank</i>	5070846325						-
	<i>Fedility Bank Plc</i>	5030081172						
	<i>Fedility Bank Plc</i>	5090728055				23,212.42		
	<i>Zenith Bank Plc</i>	1010680923	91.92	1,015,310.70				
Surveyor General Rev	<i>FCMB</i>	2064500011	282,193.55	282,193.55				
Sub Treasury Expenditure A/C	<i>U B A Plc</i>	1019410910						
<i>Recurrent A/C</i>	<i>U B A Plc</i>	1019410927						
<i>Allied</i>	<i>U B A Plc</i>	1019410937						
<i>Retention A/C</i>	<i>Sterling Bank Plc</i>	0009990275						
<i>KTSG ST Expenditure A/C</i>	<i>First BanK Plc</i>	2018233081						
<i>Pension and Gratuity A/C</i>	<i>GT Bank</i>	0153016937						
SEMA	<i>UBA Plc</i>	1012948023	51,915.23					
	<i>UBA Plc</i>	1012948030	3,007,928.98					
	<i>Sterling Bank Plc</i>	0056569396	40,870.22	3,100,714.43				
Sport Council	<i>UBA Plc</i>	1019938269	4,581.72	4,581.72				
SDG's	<i>Fidelity Bank</i>	5030081309						

			5,615.52					
	<i>Fidelity Bank</i>	5030073605	57,430,966.89	57,436,582.41				
STEB	<i>Unity Bank</i>	0009954524						
	<i>Sterling Bank</i>	0020098141	1,424,482.19					
	<i>Sterling Bank</i>	0029353724	333,021.49	1,757,503.68				
State Universal Basic Education Board (SUBEB)								
<i>Overhead C/sot A/C</i>	<i>First Bank Plc</i>	2022218104	30,713,550.67					
KS SPEC.FROJ PRIS SCH	<i>Fidelity</i>	5030066551	8,667,901.94					
<i>Special ED. Inbalance A/C</i>	<i>Zenith</i>	1010865157	79,535.04					
<i>Teachers Prof. Dev. A/C</i>	<i>Zenith</i>	1014950596	61,439.77					
<i>SMOE-SUBEB Result A/C</i>	<i>Stanbic Bank Plc</i>	0026115905	1,890,187,054.48					
<i>SUBEB Machine Grant</i>	<i>Sterling Bank</i>	0079469529	1,451,740,081.41					
<i>SBMC/SIP</i>	<i>Sterling Bank</i>	0080222021						
<i>20% mon fund subeb</i>	<i>Sterling Bank</i>	0072159458	120,526,668.71					
				3,501,976,232.02				
Teachers service Board	<i>Keystone Bank</i>	1001153348	6,275.31	6,275.31				
	<i>FCMB</i>	0543844016						
Umaru Musa Yar'adua University								
<i>Salary A/C</i>	<i>Unity Bank</i>	0001025589	2,594,685.95					
<i>IGR A/C</i>	<i>First Bank Plc</i>	2008746355						

			3,354,748.03					
Overhead AA/C	First BanK Plc	2023624061	3,876.90					
Staff Training & Dev, A/C	Zenith Bank	1011585434	68,913,896.76					
Salary A/C	Zenith Bank	1011207251	2,480,524.49					
Domicilliary	Zenith Bank	5070073163				3,354.47		
EURO Domicilliay A/C	Zenith Bank	5080143320				489.05		
TETFUND ST& D A/C	Access Bank	0009505772	246,561,668.12					
TISHIP A/C	Access Bank	0021993915	1,231,277.87					
Domicilliary A/C (Dormant)	Access Bank	0072492960				198.28		
Student Registration A/C	Fidelity Bank	5030026876	70,194,503.45					
Convocation A/C	GT Bank	0124803159	4,196,823.56					
PG School A/C	Jaiz Bank	0000595829	6,179,737.71					
Remidial A/C	First BanK Plc	2027442393	948,209.87					
TET Fund A/C	Jaiz Bank	0001510447	99,531,667.19					
TET Fund Presidencial A/C	UBA Plc Plc	1017496684	441,528.54					
UMYU IGR A/C	Micro Finance	30300003	1,365,729.48					
CBN (Needs Assesment A/C	CBN	0170261861014	23,144,518.29					
	Fidelity Bank Plc	5030026979	9,451,517.72					
	Fidelity Bank Plc	5030120705	85,664.10	540,680,578.03				
Yusuf Bala Usman CLGS Daura								
PPL A/C	Access Bank Plc	0053688288	5,626.25					
Revenue A/C	Fidelity Bank	4010894276	1,354,146.54					

<i>Revenue A/C</i>	<i>First BanK Plc</i>	<i>2016040575</i>	<i>648.03</i>					
<i>Main A/C</i>	<i>First BanK Plc</i>	<i>2019216542</i>	<i>11,370.23</i>					
	<i>Zenith Bank Plc</i>	<i>1011075298</i>	<i>1,284.34</i>					
<i>P.D.E A/C</i>	<i>Keystone B Plc</i>	<i>1002821499</i>	<i>203,829.55</i>					
<i>Capital A/C</i>	<i>Access Bank Plc</i>	<i>0025205189</i>	<i>55,581.66</i>	<i>1,632,486.60</i>				
<i>KAtsina State Investment Promotion Agency</i>	<i>Fidelity Bank</i>	<i>5030085864</i>	<i>3,417,313.50</i>	<i>3,417,313.50</i>				
<i>Department of Security Matters</i>	<i>Fidelity Bank</i>	<i>5030117477</i>	<i>42,982,934.57</i>	<i>42,982,934.57</i>				
<i>Mnistry of Women Affairs</i>	<i>Nil</i>	<i>Nil</i>	<i>-</i>					
<i>Burue for Statistic</i>	<i>Union bank</i>	<i>158533561</i>	<i>2,919,442.25</i>	<i>2,919,442.25</i>				
<i>General Amadi Rimi Hospital</i>								
<i>des</i>	<i>Unity Bank Plc</i>	<i>0023463112</i>	<i>27,196,816.16</i>					
<i>GARSH</i>	<i>First BanK Plc</i>	<i>2038604715</i>	<i>3,091,935.57</i>					
<i>GARSH</i>	<i>FCMB</i>	<i>4548413019</i>	<i>830,421.58</i>	<i>31,119,173.31</i>				
<i>Turai Yar'adua Hospital</i>	<i>Zenith Bank</i>	<i>1011879898</i>	<i>533,126.36</i>					
	<i>First Bank plc</i>	<i>2040248411</i>	<i>36,890.28</i>	<i>570,016.64</i>				
<i>Drugs and Medical Supply</i>	<i>Unity Bank Plc</i>	<i>0009982150</i>	<i>126,182,694.42</i>					
	<i>Keystone Pls</i>	<i>1001153214</i>	<i>974,120.43</i>					
	<i>Fidelity Bank</i>	<i>5030110698</i>	<i>41,431.00</i>	<i>127,198,245.85</i>				
<i>Youth Craft Village</i>	<i>Nil</i>	<i>Nil</i>	<i>-</i>					
<i>Burue for Public Procurment</i>	<i>U B A</i>	<i>0081802455</i>	<i>30,458,566.70</i>	<i>30,458,566.70</i>				
<i>KATCHIMA</i>	<i>Stanbic Bank Plc</i>	<i>0034187839</i>	<i>317,857,411.85</i>					
	<i>U B A</i>	<i>1022259542</i>	<i>100,000,000.00</i>					

	<i>Zenith Bank Plc</i>	<i>1016615299</i>	<i>14,975,943.12</i>	<i>432,833,354.97</i>				
<i>ANRIN PROJECT(DOM ACCT)</i>	<i>Sterling Bank</i>	<i>0079997352</i>				<i>13,936.91</i>		
<i>DRAW DOWN</i>						<i>28,389.29</i>		
<i>GCF</i>		<i>0079992807</i>	<i>14,098,468.49</i>					
		<i>0079994155</i>	<i>10,960,115.79</i>					
		<i>0081291374</i>	<i>2,098,960.11</i>	<i>27,157,544.39</i>				
<i>Civil Service Commission CSC</i>		<i>Nil</i>	<i>-</i>					
<i>Ministry of Lands & Survey</i>		<i>5030068878</i>	<i>913,226.00</i>					
		<i>5030070886</i>	<i>2,101,985.90</i>	<i>3,015,211.90</i>				
	<i>Nil</i>	<i>Total</i>	<i>20,748,598,557.20</i>	<i>20,748,598,557.20</i>	<i>-</i>	<i>7,714,729.65</i>	<i>2,915,509.09</i>	

SUMMARY OF BANK AND CASH BALANCES AS PER BORAD OF SURVEY REPORT AT THE END OF FINANCIAL YEAR 2022 UNDER REVIEW

		₦
<i>Commercial Banks Accounts in Naira</i>		20,748,598,557.20
<i>Cash at Hand in Nigeria</i>		0.00
<i>Dollars</i>	7,714,729.65	3,548,775,636.70
<i>Pound</i>	0.00	0.00
<i>Euro</i>	2,915,509.09	1,390,697,835.93
<i>Total</i>		25,688,072,029.83

BUDGET ALLOCATION AND ACTUAL EXPENDITURE FOR THE YEAR

The 2022 Budget tagged; Budget of Resilience amounting **₦323,296,220,961.00** (Three Hundred and Twenty-Three Billion, Two Hundred and Ninety-Six Thousand, Two Hundred and Twenty, Nine Hundred and Sixty-One Naira Only) was presented by His Excellency, the Executive Governor of Katsina State **Rt. Hon. Aminu Bello Masari, CFR** to the Katsina State House of Assembly on 17th November, 2021 consisting of **₦222,564,427,882.00** as Capital Expenditure and **₦100,731,793,079.00** as Recurrent Expenditure (Personnel Cost, Consolidated Revenue Fund Charges, Allied Salaries and Over Head Costs).

Budget Performance Review of various sectors was carried out on Personnel Cost, Overhead Cost, and Capital Allocation as follows;

S/N	PREVIOUS YEAR ACTUAL (2021) (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)	2,177,877,705.90	Administrative Sector	2,177,803,208.25	2,435,112,118.00	0.00	2,435,112,118.00	257,308,909.75	89.43%
ii)	2,386,124,955.48	Economic Sector	2,231,034,544.67	2,313,148,932.00	0.00	2,313,148,932.00	82,114,387.33	96.45%
iii)	1,549,433,034.79	Law & Justice Sector	1,768,849,534.00	1,640,080,315.00	0.00	1,640,080,315.00	-128,769,219.00	107.85%
iv)	25,190,973,517.11	Social Sector	21,991,497,330.64	23,352,219,029.00	0.00	23,352,219,029.00	1,360,721,698.36	94.17%
A	31,304,409,213.28		28,169,184,617.56	29,740,560,394.00	0.00	29,740,560,394.00	1,571,375,776.44	94.72%
2		Consolidated Rev. Fund						
i)	7,219,275,712.59	Administrative Sector	15,847,195,401.04	12,854,125,130.00	0.00	12,854,125,130.00	-2,993,070,271.04	123.28%
ii)	0.00	Economic Sector	0.00	0.00	0.00	0.00	0.00	#DIV/0!
iii)	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%
iv)	0.00	Social Sector	27,414,376.38	1,997,324,160.00	0.00	1,997,324,160.00	1,969,909,783.62	1.37%
B	7,242,027,715.47	Sub Total	15,897,361,780.30	14,879,582,210.00	0.00	14,879,582,210.00	-1,017,779,570.30	106.84%
3		ALLIED SALARIES (OTHER ALLOWANCES)						
i)	1,658,919,420.00	Administrative Sector	1,660,668,810.00	1,747,261,320.00	0.00	1,747,261,320.00	86,592,510.00	95.04%
ii)	526,268,760.00	Economic Sector	592,964,060.00	505,166,560.00	0.00	505,166,560.00	-87,797,500.00	117.38%
iii)	1,417,296,255.51	Social Sector	1,428,182,177.79	1,786,032,697.00	0.00	1,786,032,697.00	357,850,519.21	79.96%
C	3,602,484,435.51	Sub Total	3,681,815,047.79	4,038,460,577.00	0.00	4,038,460,577.00	356,645,529.21	91.17%
4		Over Head Cost						
i)	8,282,298,638.70	Administrative Sector	15,111,494,782.77	14,723,999,442.00	0.00	14,723,999,442.00	-387,495,340.77	102.63%

ii)	4,815,336,676.89	Economic Sector	5,632,349,403.33	29,847,345,471.00	0.00	29,847,345,471.00	24,214,996,067.67	18.87%
iii)	1,122,564,727.70	Law & Justice Sector	826,469,704.08	1,579,985,753.00	0.00	1,579,985,753.00	753,516,048.92	52.31%
iv)	1,973,424,834.80	Social Sector	5,287,637,912.14	5,921,859,232.00	0.00	5,921,859,232.00	634,221,319.86	89.29%
A	16,193,624,878.09	Sub Total	26,857,951,802.32	52,073,189,898.00	0.00	52,073,189,898.00	25,215,238,095.68	51.58%
5		Capital Expenditure						
i)	3,636,658,826.87	Administrative Sector	5,538,342,946.39	14,404,205,438.00	1,429,767,280.00	12,974,438,158.00	8,865,862,491.61	38.45%
ii)	27,132,378,221.31	Economic Sector	43,393,290,745.57	106,182,403,952.00	-	106,182,403,952.00	62,789,113,206.43	40.87%
iii)	712,660,250.00	Law & Justice Sector	1,534,619,421.01	1,682,350,299.00	0.00	1,682,350,299.00	147,730,877.99	91.22%
iv)	26,149,581,358.95	Social Sector	24,803,895,598.20	100,295,468,193.00	0.00	100,295,468,193.00	75,491,572,594.80	24.73%
B	57,631,278,657.13	Sub Total	75,270,148,711.17	222,564,427,882.00	1,429,767,280.00	221,134,660,602.00	147,294,279,170.83	33.82%
	115,973,824,899.48	TOTAL (A + B)	149,876,461,959.14	323,296,220,961.00	1,429,767,280.00	321,866,453,681.00	173,419,759,001.86	46.36%

REVENUE FROM FAAC AND IGR

During the year under review the Katsina State Government recorded a total receipt of **₦173,139,189,572.36** comprising of **₦85,826,104,771.54** from FAAC, **₦13,020,234,855.00** as Loan (Capital Receipts), **₦29,653,372,007.92** as Aids and Grants (Capital Receipts), **₦12,765,010,934.37** as IGR, **₦56,108,108.27** as Investment Income, and **₦31,818,358,895.26** from other sources as follows;

S/N	DESCRIPTION	MONTHLY RECEIPTS	TOTAL RECEIPTS	₦
I	Statutory Allocation			
i)	January	2,555,640,924.66		
ii)	February	539,614,897.46		
iii)	March	1,264,764,053.91		
iv)	April	2,553,479,648.97		
v)	May	2,106,683,323.42		
vi)	June	1,585,919,985.40		
vii)	July	3,309,878,436.42		
viii)	August	4,704,450,988.33		
ix)	September	2,095,733,685.80		

x) October	2,352,128,377.20	
xi) November	1,931,295,852.72	
xii) December	3,798,046,653.00	28,797,636,827.29
II Deduction from FAAC		
i) January	1,536,505,144.39	
ii) February	1,478,625,537.23	
iii) March	1,452,226,352.47	
iv) April	1,498,541,047.49	
v) May	1,467,992,310.82	
vi) June	1,459,067,800.49	
vii) July	1,504,087,345.73	
viii) August	1,544,059,053.35	
ix) September	1,469,120,220.07	
x) October	1,477,549,744.58	
xi) November	1,465,211,887.20	
xii) December	1,514,244,211.11	17,867,230,654.93
III Refund from FGN		
i) January	-	
ii) February	0	
iii) March	0.00	
iv) April	0.00	
v) May	-	
vi) June	-	
vii) July	-	
viii) August	0.00	
ix) September	1,685,088,572.06	
x) October	0.00	
xi) November	0.00	
xii) December	1,685,088,572.06	3,370,177,144.12
IV Excess Bank Charges		
i) January	-	

ii) February	-	
iii) March	63,037,953.34	
iv) April	-	
v) May	74,937,988.96	
vi) June	-	
vii) July	-	
viii) August	-	
ix) September	0.00	
x) October	-	
xi) November	-	
xii) December	0.00	137,975,942.30
V Other FAAC		
i) January	0.00	
ii) February	0.00	
iii) March	0.00	
iv) April	287,773,921.59	
v) May	11,006,426.50	
vi) June	168,564,361.19	
vii) July	-	
viii) August	-	
ix) September	0.00	
x) October	0.00	
xi) November	0.00	
xii) December	252,846,541.78	720,191,251.06
VI Exchange Difference		
i) January	39,373,001.43	
ii) February	39,052,924.09	
iii) March	-	
iv) April	-	
v) May	-	

vi) June	-	
vii) July	-	
viii) August	-	
ix) September	-	
x) October	-	
xi) November	43,304,182.80	
xii) December	53,574,363.66	175,304,471.98
VII Non-Oil Revenue		
i) January	-	
ii) February	842,821,805.94	
iii) March	674,257,444.75	
iv) April	-	
v) May	-	
vi) June	-	
vii) July	-	
viii) August	-	
ix) September	-	
x) October	-	
xi) November	-	
xii) December	-	1,517,079,250.69
VIII Mineral Revenue		
i) January	-	
ii) February	-	
iii) March	-	
iv) April	-	
v) May	-	
vi) June	-	
vii) July	-	
viii) August	-	
ix) September	168,564,361.19	
x) October	505,693,083.56	

	xi) November	589,975,264.16	
	xii) December	-	1,264,232,708.91
IX	ELECTRONIC MONEY TRANSFER LEVY		
	i) January	-	
	ii) February	-	
	iii) March	-	
	iv) April	-	
	v) May	-	
	vi) June	1,303,781,487.29	
	vii) July	-	
	viii) August	-	
	ix) September	-	
	x) October	117,341,399.85	
	xi) November	-	
	xii) December	-	1,421,122,887.14
X	Share of VAT		
	i) January	2,580,047,234.80	
	ii) February	2,582,893,357.51	
	iii) March	2,268,053,093.61	
	iv) April	2,767,839,368.74	
	v) May	2,304,340,882.63	
	vi) June	2,660,881,348.33	
	vii) July	2,602,753,227.17	
	viii) August	2,380,504,476.06	
	ix) September	3,029,301,085.50	
	x) October	2,594,614,110.59	
	xi) November	2,915,726,158.61	
	xii) December	2,885,989,421.13	31,572,943,764.69
XI	Tax Revenue IGR		
	i) Taxes	8,219,297,652.61	8,219,297,652.61
XII	Non Tax Revenue (IGR)		
	i) Fine & Fees	603,557,540.08	

ii) Licenses	121,666,667.54	
	504,125,172.50	
iii) Earnings & Sales		
iv) Interest Repayment & Dividend	76,050,613.61	
v) Revenue Generating Agencies	3,233,283,091.27	
vi) Rent of Government Properties	7,030,196.76	4,545,713,281.76
XIII Investment Income		
i) Dividend Received	2,880,045.33	
ii) Loan Repayment House of Assembly Mem.	51,779,657.26	
iii) Motel Investment	1,448,405.68	56,108,108.27
XIV Interest Earned		
i) Interest from Banking Operations	-	-
AIDS & GRANTS		
XV External Grants (Loan):		
i) Current External Aids	-	
ii) Current External Grants	-	
iii) SURWASH (Ministry of Water Resources	317,324,800.00	
iv) ACRESal (Ministry of Environment)	920,000,000.00	
v) RAAMP Opening Balance <u>1,564,285,450.00</u>	528,404,306.75	
vi) AGILE	11,139,068,648.90	
vii) ANIRN Opening Bal. <u>41,249,000.00</u>	<u>115,437,099.35</u>	
Sub-Total_	-	13,020,234,855.00
XVI Internal Aid/Grants		
i) Current Internal Aids	-	
ii) Current Internal Grants (SFTAS)	11,498,325,838.33	
iii) " " " (Other Capital Receipts)	18,155,046,169.59	29,653,372,007.92
XVII Transfers from LGA's		
i) Local Government Contribution Security	718,610,557.29	
ii) Local Government Scholarship	38,718,343.60	
iii) Local Government Ecological	1,524,270,649.64	2,281,599,550.53
XVIII Other Revenue		
i) SUKUK	8,374,183,312.50	

ii) <i>Bridging Facility</i>	15,035,902,285.70	
iii) <i>Sure-P</i>	4,705,550,859.39	
iv) <i>Barhim Housing Unit</i>	-	
v) <i>Makera Housing Unit</i>	-	
vi) <i>Kafe, Abuja Unit</i>	-	
vii) <i>250 Estate Kabukawa</i>	-	
viii) <i>Sales of landed property</i>	-	<u>28,115,636,457.59</u>
	<i>Total</i>	<u>173,139,189,572.36</u>
	<i>When added to Opening Balance of</i>	<u>20,876,790,434.90</u>
		<u>194,015,980,007.26</u>

AID AND GRANTS/CAPITAL DEVELOPMENT FUND (CDF) RECEIPT

PREVIOUS YEAR ACTUAL (2021) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2022 (N)	INITIAL/ORIGINAL BUDGET 2022 (N)	SUPPLEMENTARY BUDGET 2022 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
	ADMINISTRATIVE SECTOR		01					
-	Sustainable Development Goals	011100500100	0.00	400,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00%
-	Dept of Inter-Govt. & Dev. Partners	011113200100	0.00	1,745,000,000.00	1,745,000,000.00	0.00	1,745,000,000.00	0.00%
-	KTTV	012300300100	0.00	12,240,000.00	12,240,000.00	0.00	12,240,000.00	0.00%
-	Katsina State Radio	012300400100	0.00	4,080,000.00	4,080,000.00	0.00	4,080,000.00	0.00%
-	Office of the Auditor General for Local Government	014000100200	0.00	73,488,265.00	73,488,265.00	0.00	73,488,265.00	0.00%
-	Local Government Service Commission	014900100100	0.00	295,350,378.00	295,350,378.00	0.00	295,350,378.00	0.00%
-	Katsina State Islamic Education Bureau	016300200100	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00%
-	SUB-TOTAL		0.00	2,570,158,643.00	2,570,158,643.00	0.00	2,570,158,643.00	0.00%
	ECONOMIC SECTOR		02					
-	KTARDA	021511400100	0.00	1,568,000,000.00	1,568,000,000.00	0.00	1,568,000,000.00	0.00%
-	Dept of Livestock & Grazing Res.	021501900100	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00%
-	Office of the Accountant General	022000700100	31,175,281,024.59	131,178,358,741.00	131,178,358,741.00	0.00	100,003,077,716.41	23.77%
-	Ministry of Budget and Economic Planning	023800100100	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00%
-	Ministry of Science, Tech. & Innovation	022800100100	0.00	79,200,000.00	79,200,000.00	0.00	79,200,000.00	0.00%
-	KASROMA	023400400100	0.00	612,000,000.00	612,000,000.00	0.00	612,000,000.00	0.00%
-	SUB-TOTAL		31,175,281,024.59	134,477,558,741.00	134,477,558,741.00	0.00	103,302,277,716.41	23.18%
	LAW AND JUSTICE SECTOR		03					
-	High Court of Justice	032605100100	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00%
-	SUB-TOTAL		0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00%
	SOCIAL SECTOR		04					

-	Department of Child Education and Child Development	051400100200	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.00%
-	Katsina State Scholarship Board	051705600100	0.00	325,000,000.00	325,000,000.00	0.00	325,000,000.00	0.00%
-	Ministry for Rural Development	056400100100	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00%
-	Contributory Health Care Management	052100200100	0.00	1,673,373,456.00	1,673,373,456.00	0.00	1,673,373,456.00	0.00%
-	PHCDA	052100300100	0.00	1,366,460,264.00	1,366,460,264.00	0.00	1,366,460,264.00	0.00%
-	Drugs and Medical Supply Agency	052111300200	0.00	101,469,917.00	101,469,917.00	0.00	101,469,917.00	0.00%
-	Katsina State Agency for the Control of Aids (KATSACA)	052111600200	0.00	813,063,126.00	813,063,126.00	0.00	813,063,126.00	0.00%
-	Ministry for Local Government and Chieftaincy Affairs	055100100100	0.00	78,976,530.00	78,976,530.00	0.00	78,976,530.00	0.00%
-	Department of Community Development	055100300100	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00%
-	SUB-TOTAL		0.00	5,429,843,293.00	5,429,843,293.00	0.00	5,429,843,293.00	0.00%
-	GRAND TOTAL		31,175,281,024.59	142,502,560,677.00	142,502,560,677.00	-	111,327,279,652.41	21.88%

INTERNALLY GENERATED REVENUE BY INTERNAL REVENUE SERVICE AND

During the period under review, it was observed that the actual Internally Generated Revenue (IGR) for Tax and Non Tax Revenue collected by Internal Revenue Service and Ministries

REVENUE GENERATING MDA'S

Departments and Agencies amount to ₦12,765,010,934.37 with Budgetary provision of ₦53,337,911,966.00 which shows a deficit of ₦40,572,901,031.63.

Table I
Summary of Internally Generated Revenue in the State

<i>S/N.</i>	<i>Month</i>	<i>Total Collection</i> ₦
1.	January	946,418,193.60
2.	February	1,128,961,580.71
3.	March	1,100,680,518.47
4.	April	1,089,549,811.72
5.	May	1,067,737,527.02
6.	June	902,736,338.67
7.	July	1,065,694,168.29
8.	August	963,704,149.25
9.	September	1,081,211,899.02
10.	October	1,159,806,738.48
11.	November	1,155,817,964.79
12.	December	1,102,692,044.35
	TOTAL	<u>12,765,010,934.37</u>

The Internal Revenue Service's and Revenue Generating MDA's reported total collection of ₦12,765,010,934.37. However, the Accountant General reported the sum of ₦16,135,188,078.49 as Revenue Collected which indicate a difference of ₦3,370,177,144.12 as a result of sales of Properties and Refund from FGN that was classified as income by the Accountant General.

INDEPENDENT REVENUE (IGR) FOR THE YEAR UNDER REVIEW

PREVIOUS YEAR ACTUAL (2021) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2022 (N)	INITIAL/ORIGIN AL BUDGET 2022 (N)	SUPPLE MENTAR Y BUDGET 2022 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
	ADMINISTRATIVE SECTOR		01					
-	Dept. of Empowerment and Social Int.	011100700100	6,000.00	850,000.00	850,000.00	0.00	844,000.00	0.71%
76,836,069.67	Katsina State Bureau of Public Procurement	011101000100	398,505,855.12	2,220,460,999.00	2,220,460,999.00	0.00	1,821,955,143.88	17.95%
712,500.00	Dept. of Inter-Govt. & Dev. Partners	011113200100	-	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00%
-	Department of Banking & Finance	011118300100	-	99,000,000.00	99,000,000.00	0.00	99,000,000.00	0.00%
-	Katsina State House of Assembly	011200300100	-	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00%
919,000.00	Ministry of Information	012300100100	1,223,400.00	10,765,000.00	10,765,000.00	0.00	9,541,600.00	11.36%
11,304,509.00	KTTV	012300300100	19,319,679.88	26,000,000.00	26,000,000.00	0.00	6,680,320.12	74.31%
42,029,749.25	Katsina State Radio	012300400100	51,270,591.16	74,300,000.00	74,300,000.00	0.00	23,029,408.84	69.00%
2,414,880.00	Government Printing Department	012301300100	741,250.00	50,000,000.00	50,000,000.00	0.00	49,258,750.00	1.48%
483,500.00	History & Culture Bureau	012301500100	-	7,386,525.00	7,386,525.00	0.00	7,386,525.00	0.00%
59,500.00	Dept. of Establishment and Training	012500500100	37,400.00	1,320,000.00	1,320,000.00	0.00	1,282,600.00	2.83%
-	Dept. of Human Capital Development	012500500200	-	500,000.00	500,000.00	0.00	500,000.00	0.00%
-	Office of the Auditor General for Local Government	014000100200	-	240,000.00	240,000.00	0.00	240,000.00	0.00%
530,000.00	Office of the Auditor General for the State	014000100100	-	500,000.00	500,000.00	0.00	500,000.00	0.00%
-	Audit Service Commission	01400300200	-	500,000.00	500,000.00	0.00	500,000.00	0.00%

333,000.00	Civil Service Commission	014700100100	515,166.66	1,000,000.00	1,000,000.00	0.00	484,833.34	51.52%
-	State Independent Electoral Commission	014800100100	94,999,000.00	74,550,000.00	74,550,000.00	0.00	-20,449,000.00	127.43 %
1,450,000.00	Local Government Service Commission	014700100200	-	6,350,000.00	6,350,000.00	0.00	6,350,000.00	0.00%
-	Islamic Education Bureau	016300200100	1,223,000.00	2,800,000.00	2,800,000.00	0.00	1,577,000.00	43.68%
20,801,482.16	Pilgrims Welfare Board	016300300100	-	17,230,000.00	17,230,000.00	0.00	17,230,000.00	0.00%
157,874,190.08	SUB-TOTAL		567,841,342.82	2,753,752,524.00	2,753,752,524.00	-	2,185,911,181.18	20.62%
ECONOMIC SECTOR			02					
13,633,950.00	Ministry of Agriculture	021500100100	14,828,800.00	86,075,000.00	86,075,000.00	0.00	71,246,200.00	17.23%
-	FASCOKT	021500100100	0	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00%
-	KTARDA	021511400100	15,000.00	108,000,000.00	108,000,000.00	0.00	107,985,000.00	0.01%
8,889,280.00	Dept. of Livestock & Grazing Res.	021501900100	9,068,060.00	131,550,000.00	131,550,000.00	0.00	122,481,940.00	6.89%
415,611,026.66	Office of the Accountant General	022000700100	37,879,013.91	27,991,405,735.00	27,991,405,735.00	0.00	27,953,526,721.09	0.14%
11,334,109,652.48	Internal Revenue Service	022000800100	8,786,634,587.57	13,695,952,000.00	13,695,952,000.00	0.00	4,909,317,412.43	64.15%
18,196,206.52	Ministry of Commerce and Industry	022200100100	13,733,200.00	167,000,000.00	167,000,000.00	0.00	153,266,800.00	8.22%
-	Investment Promotion Agency	022200100200	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00%
-	Dept. of Market Development	022205300100	0	69,000,000.00	69,000,000.00	0.00	69,000,000.00	0.00%
76,574,058.09	Ministry of Lands and Survey	026000100100	67,420,818.92	1,672,500,000.00	1,672,500,000.00	0.00	1,605,079,181.08	4.03%
17,986,875.00	KURPB	025305600100	29,846,749.00	200,000,000.00	200,000,000.00	0.00	170,153,251.00	14.92%
13,426,830.80	Office of the Surveyor General	023400200100	11,955,813.50	21,200,000.00	21,200,000.00	0.00	9,244,186.50	56.40%
202,000.00	Department of Employment Promotion	022700500100	322,000.00	1,500,000.00	1,500,000.00	0.00	1,178,000.00	21.47%
-	Ministry of Science, Tech. & Innovation	022800100100	0	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00%
30,491,650.50	Institute of Technology Management	022800700100	44,213,880.78	53,845,519.00	53,845,519.00	0.00	9,631,638.22	82.11%

-	Ministry of Resource Development	023305100100	0	55,000,000.00	55,000,000.00	0.00	55,000,000.00	0.00%
370,000.00	Ministry of Work, Housing and Transport	023400100100	663,750.00	3,600,000.00	3,600,000.00	0.00	2,936,250.00	18.44%
1,688,922,073.00	KTSTA	023400100200	1,083,301,530.00	1,570,217,068.00	1,570,217,068.00	0.00	486,915,538.00	68.99%
5,417,020.00	KASROMA	023400400100	8,310,000.00	17,000,000.00	17,000,000.00	0.00	8,690,000.00	48.88%
11,471,271.32	Housing Authority	025301000100	27,230,839.81	1,912,056,191.00	1,912,056,191.00	0.00	1,884,825,351.19	1.42%
525,026,790.00	Water Board	025210100200	481,939,940.00	404,045,020.00	404,045,020.00	0.00	-77,894,920.00	119.28%
14,160,328,684.37	SUB-TOTAL		10,617,363,983.37	48,279,946,533.00	48,279,946,533.00	0.00	37,662,582,549.63	21.99%
	LAW AND JUSTICE SECTOR		03					
104,600.00	Judicial Service Commission	031801100100	388,100.00	1,000,000.00	1,000,000.00	0.00	611,900.00	38.81%
31,067,695.00	High Court of Justice	032605100100	39,994,161.00	70,000,000.00	70,000,000.00	0.00	30,005,839.00	57.13%
199,250.00	Sharia Court of Appeal	032605300100	2,681,650.00	3,000,000.00	3,000,000.00	0.00	318,350.00	89.39%
-	Sharia Commission	031805400100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00%
282,452.00	Ministry of Justice	032600100100	156,750.00	77,000,000.00	77,000,000.00	0.00	76,843,250.00	0.20%
31,653,997.00	SUB-TOTAL		43,220,661.00	151,050,000.00	151,050,000.00	0.00	107,829,339.00	28.61%
	SOCIAL SECTOR		04					
13,493,360.00	Ministry of Women Affairs	051400100100	9,729,000.00	14,000,000.00	14,000,000.00	0.00	4,271,000.00	69.49%
558,400.00	Dept. of Skills Acquisition	051400200100	481,000.00	1,500,000.00	1,500,000.00	0.00	1,019,000.00	32.07%
15,115,008.04	Ministry of Education	051700100100	11,354,266.42	26,850,000.00	26,850,000.00	0.00	15,495,733.58	42.29%
-	Dept. of Higher Education	051705600100	0	14,300,000.00	14,300,000.00	0.00	14,300,000.00	0.00%
-	SUBEB	051700800100	4,498,000.00	463,011,184.00	463,011,184.00	0.00	458,513,184.00	0.97%
54,859,923.00	Dr. Yusuf Bala Usman College of Legal Studies Daura	051701700100	50,888,770.89	80,000,000.00	80,000,000.00	0.00	29,111,229.11	63.61%
199,937,016.00	Hassan Usman Katsina Polytechnic	051701800100	240,763,765.00	260,000,000.00	260,000,000.00	0.00	19,236,235.00	92.60%
88,246,515.78	Isa Kaita College of Education D/Ma	051701900100	159,183,589.75	146,780,000.00	146,780,000.00	0.00	-12,403,589.75	108.45%
833,707,442.23	Umaru Musa Yar'adua University, Katsina	051702100100	278,638,286.31	749,745,000.00	749,745,000.00	0.00	471,106,713.69	37.16%

615,500.00	STEB	051705300100	0.00	6,500,000.00	6,500,000.00	0.00	6,500,000.00	0.00%
413,000.00	Teachers Service Board	051705400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
5,844,000.00	Katsina State Scholarship Board	051705600100	12,889,000.00	15,695,000.00	15,695,000.00	0.00	2,806,000.00	82.12%
10,424,950.00	Ministry of Health	052100100100	19,530,000.00	23,970,000.00	23,970,000.00	0.00	4,440,000.00	81.48%
-	Contributory Health Care Management Agency	052100200100	-	64,554,032.00	64,554,032.00	0.00	64,554,032.00	0.00%
11,816,377.47	PHCDA	052100300100	21,664,993.00	56,000,000.00	56,000,000.00	0.00	34,335,007.00	38.69%
194,681,960.04	HSMB	052110200100	394,990,596.00	24,102,293.00	24,102,293.00	0.00	-370,888,303.00	1638.81%
64,658,818.58	College of Nursing and Midwifery	052100300100	69,787,694.89	41,275,000.00	41,275,000.00	0.00	-28,512,694.89	169.08%
69,732,549.00	College of Health Sciences	052110600100	87,107,850.00	55,935,400.00	55,935,400.00	0.00	-31,172,450.00	155.73%
360,000.00	Dept. of Drugs, Narcotics and Human Trafficking	052111300100	380,000.00	1,000,000.00	1,000,000.00	0.00	620,000.00	38.00%
-	Drugs and Medical Supplies Agency	052111300200	0.00	45,480,000.00	45,480,000.00	0.00	45,480,000.00	0.00%
32,344,239.89	Katsina State Agency for the Control of Aids	052111600200	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
10,690,600.00	SEPA	053501600100	6,807,500.00	29,200,000.00	29,200,000.00	0.00	22,392,500.00	23.31%
20,000.00	Department of Community Development	055100300100	0.00	1,365,000.00	1,365,000.00	0.00	1,365,000.00	0.00%
51,000.00	Ministry of Sport & Social Development	051300100100	114,000.00	5,500,000.00	5,500,000.00	0.00	5,386,000.00	2.07%
239,000.00	Dept. of Youth Development	011102000100	1,808,000.00	16,400,000.00	16,400,000.00	0.00	14,592,000.00	11.02%
2,542,000.00	Sports Council	053905100100	2,063,800.00	8,000,000.00	8,000,000.00	0.00	5,936,200.00	25.80%
1,610,351,660.03	SUB-TOTAL		1,372,680,112.26	2,153,162,909.00	2,153,162,909.00	0.00	780,482,796.74	63.75%
15,960,208,531.48			12,601,106,099.45	53,337,911,966.00	53,337,911,966.00	-	40,736,805,866.55	23.63%

A. INTERNALLY GENERATED REVENUE BY TAXES FROM INTERNAL REVENUE SERVICE

Table II below represent the State Internal Revenue Service collection (Taxes and Non Taxes) for the year under review which amounted to **₦8,786,634,587.57** as against the Internal Revenue Service anticipated Budgeted figure of **₦13,695,952,000.00**. This shows **64.15%** performance with a deficit of **₦4,909,317,412.43** or **35.85%**.

Table II

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

PREVIOUS YEAR ACTUAL (2021) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2022 (N)	INITIAL/ORIGINAL BUDGET 2022 (N)	SUPPLEMENTARY BUDGET 2022 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
7,315,286,858.79	Pay-As-You Earn (PAYE)	12010101	7,933,641,694.45	11,500,000,000.00	11,500,000,000.00	0.00	3,566,358,305.55	68.99%
176,167,553.95	Direct Assessment (WHT on Contract)	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!
-	Direct Assessment (Individual)	12020711	460,019,564.69	700,000,000.00	700,000,000.00	0.00	239,980,435.31	65.72%
15,723,517.16	Tax on Company Dividends	12021102	35,227,810.65	56,000,000.00	56,000,000.00	0.00	20,772,189.35	62.91%
3,470,601,474.21	Established Liabilities on PAYE (MDA's, FI & Fed. MDAs)	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!
-	Established Liabilities WTH on Contract (LGAs & MDAs)	0	0	0.00	0.00	0.00	0.00	#DIV/0!
27,535,806.27	Motor Vehicles Registration Fees (V.I.O Charges)	12020415	43,507,981.29	236,000,000.00	236,000,000.00	0.00	192,492,018.71	18.44%
18,205,274.98	Certificate of Road Worthiness Fees	12020415	9,412,168.75	50,000,000.00	50,000,000.00	0.00	40,587,831.25	18.82%
5,017,559.88	Other Traffic Registration Fees	12020415	2,303,845.00	50,000,000.00	50,000,000.00	0.00	47,696,155.00	4.61%
1,936,660.21	Stamp Duty: Other Documents	12010301	1,816,233.74	50,000,000.00	50,000,000.00	0.00	48,183,766.26	3.63%
33,871,803.98	Withholding Tax on Rent	12010306	34,975,265.84	100,000,000.00	100,000,000.00	0.00	65,024,734.16	34.98%

132,681,962.61	Withholding Tax on Bank Interest	12010306	179,167,501.92	560,000,000.00	560,000,000.00	0.00	380,832,498.08	31.99%
1,163,481.28	Sales of Vehicle Stickers	12021103	1,209,515.00	13,000,000.00	13,000,000.00	0.00	11,790,485.00	9.30%
43,243,347.00	Sales of Motor Vehicle Number Plates	12021103	32,458,610.00	100,000,000.00	100,000,000.00	0.00	67,541,390.00	32.46%
21,725,550.75	Driving Licenses	12020133	23,601,700.00	60,000,000.00	60,000,000.00	0.00	36,398,300.00	39.34%
34,565,402.95	Motor Licenses	12020132	21,854,173.68	150,000,000.00	150,000,000.00	0.00	128,145,826.32	14.57%
9,862,669.05	Motor Vehicle Registration Book Sales	12020132	6,791,978.74	60,000,000.00	60,000,000.00	0.00	53,208,021.26	11.32%
21,656.25	Motor Vehicle Dealership Licenses/Agency @ N 12,500.00	12020132	34,343.70	2,000,000.00	2,000,000.00	0.00	1,965,656.30	1.72%
2,212,360.39	Annual Renewal of Motor Vehicle Dealership Licenses/Agency @ N 5,000.00	12020132	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00%
-	Annual Renewal of Motor Vehicle Dealership Licenses/Agency @ N 5,000.00	12020132	612,200.00	1,000,000.00	1,000,000.00	0.00	387,800.00	61.22%
-	Annual Renewal of Tri-Cycle Dealership Licenses/Agency @ N 2,000.00	12020132	0	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
-	Motorcycle Dealership Licenses/Agency @ N 3,750.00	12020132	0	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00%
-	Annual Renewal of Motor Cycle Dealership Licenses/Agency @ N 2,000.00	12020132	0	1,552,000.00	1,552,000.00	0.00	1,552,000.00	0.00%
24,286,712.77	Others (Contract Award Fees & Other Monies from LGC & MDAs)	0		0.00	0.00	0.00	0.00	#DIV/0!
11,334,109,652.48	TOTAL		8,786,634,587.57	13,695,952,000.00	13,695,952,000.00	0.00	4,909,317,412.43	64.15%

TABLE III

CODE	APPROVED 2022 BUDGET	ACTUAL COLLECTION												
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
12010101	11,500,000,000.00	497,464,646.42	610,136,872.50	702,324,890.89	680,986,185.98	622,971,436.88	577,588,533.96	639,096,045.05	595,340,317.46	642,949,163.63	825,208,267.61	769,360,110.65	770,215,223.42	7,933,641,694.45
12020711	700,000,000.00	39,241,644.44	75,875,055.70	20,149,384.03	37,359,852.99	43,753,346.08	9,549,192.24	7,446,969.15	24,881,840.81	126,024,962.96	16,802,771.43	37,631,549.35	21,302,995.51	460,019,564.69
12021102	56,000,000.00	8478260.91	734.1	211664.81	1431187.54	6937248.08	225,848.11	2,047,252.61	10,796.25	14,836,422.03	609,749.44	438,646.89	0.00	35,227,810.77
12020415	236,000,000.00	2,879,249.99	3,242,875.00	3,012,250.00	0.00	33,028,875.00	0.00	0.00	12,000.00	0.00	1,332,731.30	0.00	0.00	43,507,981.29
12020415	50,000,000.00	2957418.75	2618550	2,008,100.00	0.00	1,828,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,412,168.75
12020415	50,000,000.00	-	831,550.00	596,250.00	-	573,750.00	-	-	-	-	302,295.00	-	-	2,303,845.00
12010301	50,000,000.00	41,668.75	5,456.25	474,575.00	0.00	18,709.10	123,473.24	26,050.00	0.00	18,967.00	1,049,738.50	0.00	57,595.90	1,816,233.74
12010306	100,000,000.00	11,725,457.87	1,323,747.50	772,488.65	1,449,232.34	3,822,706.61	2,725,969.60	4,958,347.99	114,750.04	4,513,542.54	1,276,372.77	1,639,649.93	653,000.00	34,975,265.84
12010306	560,000,000.00	15,950,716.58	8,432,483.97	18,871,220.75	7,549,415.50	10,200,095.93	11,198,090.57	4,074,297.32	48,805,343.66	10,256,390.63	12,929,599.46	17,921,055.37	12,978,792.18	179,167,501.92
12021103	13,000,000.00	144,787.50	168,000.00	180,600.00	0.00	633,550.00	0.00	0.00	0.00	0.00	82,577.50	0.00	0.00	1,209,515.00
12021103	100,000,000.00	6,102,875.00	0.00	5,967,950.00	0.00	0.00	2,868,500.00	3,738,750.00	8,016,000.00	4,737,500.00	1,027,035.00	0.00	0.00	32,458,610.00
12020133	60,000,000.00	3,882,500.00	0.00	2,917,500.00	0.00	3,480,000.00	2,162,500.00	3,214,200.00	3,207,500.00	4,737,500.00	0.00	0.00	0.00	23,601,700.00
12020132	150,000,000.00	5,571,472.48	5,336,750.00	4,270,100.00	0.00	3,966,200.00	0.00	0.00	0.00	0.00	2,709,651.20	0.00	0.00	21,854,173.68
12020132	60,000,000.00	1,513,091.24	1,625,000.00	1,402,500.00	0.00	1,412,200.00	0.00	0.00	0.00	0.00	839,187.50	0.00	0.00	6,791,978.74
12020132	2,000,000.00	3,093.70	0.00	27,500.00	0.00	3,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,343.70
12020132	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020132	1,000,000.00	0.00	612200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	612,200.00
12020132	1,000,000.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020132	1,400,000.00	0	0	0	0	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020132	1,552,000.00	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	13,695,952,000.00	595,956,883.63	710,209,275.02	763,186,974.13	728,775,874.35	732,629,967.68	606,442,107.72	664,601,912.12	680,388,548.22	808,074,448.79	864,169,976.71	826,991,012.19	805,207,607.01	8,786,634,587.57

BUDGET PERFORMANCE REVIEW OF INTERNALLY GENERATED REVENUE

PREVIOUS YEAR ACTUAL (2021) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2022 (N)	INITIAL/ORIGINAL BUDGET 2022 (N)	SUPPLEMENTARY BUDGET 2022 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
11,334,109,652.48	Internal Revenue Services	022000800100	8,786,634,587.57	13,695,952,000.00	13,695,952,000.00	0.00	4,909,317,412.43	64.15%
76,836,069.67	Katsina State Bureau of Public Procurement	011101000100	398,505,855.12	2,220,460,999.00	2,220,460,999.00	0.00	1,821,955,143.88	17.95%
415,611,026.66	Office of the Accountant General	022000700100	37,879,013.91	27,991,405,735.00	27,991,405,735.00	0.00	27,953,526,721.09	0.14%
13,633,950.00	Ministry of Agriculture	021500100100	14,828,800.00	86,075,000.00	86,075,000.00	0.00	71,246,200.00	17.23%
-	FASCOKT	021500100100	0	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00%
-	KTARDA	021511400100	15,000.00	108,000,000.00	108,000,000.00	0.00	107,985,000.00	0.01%
8,889,280.00	Dept. of Livestock & Grazing Res.	021501900100	9,068,060.00	131,550,000.00	131,550,000.00	0.00	122,481,940.00	6.89%
10,424,950.00	Ministry of Health	052100100100	19,530,000.00	23,970,000.00	23,970,000.00	0.00	4,440,000.00	81.48%
-	Drugs and Medical Supplies Agency	052111300200	0.00	45,480,000.00	45,480,000.00	0.00	45,480,000.00	0.00%
360,000.00	Dept. of Drugs, Narcotics and Human Trafficking	052111300100	380,000.00	1,000,000.00	1,000,000.00	0.00	620,000.00	38.00%
370,000.00	Ministry of Work, Housing and Transport	023400100100	663,750.00	3,600,000.00	3,600,000.00	0.00	2,936,250.00	18.44%
-	Dept. of Empowerment and Social Int.	011100700100	6,000.00	850,000.00	850,000.00	0.00	844,000.00	0.71%
333,000.00	Civil Service Commission	014700100100	515,166.66	1,000,000.00	1,000,000.00	0.00	484,833.34	51.52%
919,000.00	Ministry of Information	012300100100	1,223,400.00	10,765,000.00	10,765,000.00	0.00	9,541,600.00	11.36%
2,414,880.00	Government Printing Department	012301300100	741,250.00	50,000,000.00	50,000,000.00	0.00	49,258,750.00	1.48%
59,500.00	Dept. of Establishment and Training	012500500100	37,400.00	1,320,000.00	1,320,000.00	0.00	1,282,600.00	2.83%
-	Dept. of Human Capital Development	012500500200	0	500,000.00	500,000.00	0.00	500,000.00	0.00%
-	Office of the Auditor General for Local Government	014000100200	0	240,000.00	240,000.00	0.00	240,000.00	0.00%

530,000.00	Office of the Auditor General for the State	014000100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00%
-	Audit Service Commission	01400300200	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00%
76,574,058.09	Ministry of Lands and Survey	026000100100	67,420,818.92	1,672,500,000.00	1,672,500,000.00	0.00	1,605,079,181.08	4.03%
31,067,695.00	High Court of Justice	032605100100	39,994,161.00	70,000,000.00	70,000,000.00	0.00	30,005,839.00	57.13%
199,250.00	Sharia Court of Appeal	032605300100	2,681,650.00	3,000,000.00	3,000,000.00	0.00	318,350.00	89.39%
18,196,206.52	Ministry of Commerce and Industry	022200100100	13,733,200.00	167,000,000.00	167,000,000.00	0.00	153,266,800.00	8.22%
-	Investment Promotion Agency	022200100200	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00%
-	Dept. of Market Development	022205300100	0	69,000,000.00	69,000,000.00	0.00	69,000,000.00	0.00%
15,115,008.04	Ministry of Education	051700100100	11,354,266.42	26,850,000.00	26,850,000.00	0.00	15,495,733.58	42.29%
-	Dept. of Higher Education	051705600100	0	14,300,000.00	14,300,000.00	0.00	14,300,000.00	0.00%
51,000.00	Ministry of Sport & Social Development	051300100100	114,000.00	5,500,000.00	5,500,000.00	0.00	5,386,000.00	2.07%
2,542,000.00	Sports Council	053905100100	2,063,800.00	8,000,000.00	8,000,000.00	0.00	5,936,200.00	25.80%
13,493,360.00	Ministry of Women Affairs	051400100100	9,729,000.00	14,000,000.00	14,000,000.00	0.00	4,271,000.00	69.49%
1,450,000.00	Local Government Service Commission	014700100200	0.00	6,350,000.00	6,350,000.00	0.00	6,350,000.00	0.00%
104,600.00	Judicial Service Commission	031801100100	388,100.00	1,000,000.00	1,000,000.00	0.00	611,900.00	38.81%
239,000.00	Dept. of Youth Development	011102000100	1,808,000.00	16,400,000.00	16,400,000.00	0.00	14,592,000.00	11.02%
-	SUBEB	051700800100	4,498,000.00	463,011,184.00	463,011,184.00	0.00	458,513,184.00	0.97%
13,426,830.80	Office of the Surveyor General	023400200100	11,955,813.50	21,200,000.00	21,200,000.00	0.00	9,244,186.50	56.40%
-	State Independent Electoral Commission	014800100100	94,999,000.00	74,550,000.00	74,550,000.00	0.00	-20,449,000.00	127.43%
-	Ministry of Science, Tech. & Innovation	022800100100	0	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00%
413,000.00	Teachers Service Board	051705400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
712,500.00	Dept. of Inter-Govt. & Dev. Partners	011113200100	0.00	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00%
-	Ministry of Resource Development	023305100100	0	55,000,000.00	55,000,000.00	0.00	55,000,000.00	0.00%
202,000.00	Department of Employment Promotion	022700500100	322,000.00	1,500,000.00	1,500,000.00	0.00	1,178,000.00	21.47%

-	Department of Banking & Finance	011118300100	0	99,000,000.00	99,000,000.00	0.00	99,000,000.00	0.00%
558,400.00	Dept. of Skills Acquisition	051400200100	481,000.00	1,500,000.00	1,500,000.00	0.00	1,019,000.00	32.07%
20,000.00	Department of Community Development	055100300100	0.00	1,365,000.00	1,365,000.00	0.00	1,365,000.00	0.00%
282,452.00	Ministry of Justice	032600100100	156,750.00	77,000,000.00	77,000,000.00	0.00	76,843,250.00	0.20%
-	Sharia Commission	031805400100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00%
-	Katsina State House of Assembly	011200300100	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00%
12,039,138,669.26	TOTAL		9,531,727,842.98	47,522,244,918.00	47,522,244,918.00	0.00	37,990,517,075.02	20.06%

This shows total performance of the Internally Generated Revenue to 20% with 64.15% performance by Internal Revenue Service. The Management of Internal Revenue Service should intensify effort to realize more revenue to the State

INDEPENDENT REVENUE OF AGENCIES/PARASTATALS

PREVIOUS YEAR ACTUAL (2021) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2022 (N)	INITIAL/ORIGINAL BUDGET 2022 (N)	SUPPLEMENTARY BUDGET 2022 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
194,681,960.04	HSMB	052110200100	394,990,596.00	24,102,293.00	24,102,293.00	0.00	-370,888,303.00	1638.81%
11,816,377.47	PHCDA	052100300100	21,664,993.00	56,000,000.00	56,000,000.00	0.00	34,335,007.00	38.69%
64,658,818.58	College of Nursing and Midwifery	052100300100	69,787,694.89	41,275,000.00	41,275,000.00	0.00	-28,512,694.89	169.08%
69,732,549.00	College of Health Sciences	052110600100	87,107,850.00	55,935,400.00	55,935,400.00	0.00	-31,172,450.00	155.73%
-	Contributory Health Care Management Agency	052100200100	-	64,554,032.00	64,554,032.00	0.00	64,554,032.00	0.00%
32,344,239.89	Katsina State Agency for the Control of Aids	052111600200	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
1,688,922,073.00	KTSTA	023400100200	1,083,301,530.00	1,570,217,068.00	1,570,217,068.00	0.00	486,915,538.00	68.99%
11,471,271.32	Housing Authority	025301000100	27,230,839.81	1,912,056,191.00	1,912,056,191.00	0.00	1,884,825,351.19	1.42%
11,304,509.00	KTTV	012300300100	19,319,679.88	26,000,000.00	26,000,000.00	0.00	6,680,320.12	74.31%
42,029,749.25	Katsina State Radio	012300400100	51,270,591.16	74,300,000.00	74,300,000.00	0.00	23,029,408.84	69.00%
483,500.00	History & Culture Bureau	012301500100	-	7,386,525.00	7,386,525.00	0.00	7,386,525.00	0.00%
17,986,875.00	KURPB	025305600100	29,846,749.00	200,000,000.00	200,000,000.00	0.00	170,153,251.00	14.92%
20,801,482.16	Pilgrims Welfare Board	016300300100	-	17,230,000.00	17,230,000.00	0.00	17,230,000.00	0.00%
525,026,790.00	Water Board	025210100200	481,939,940.00	404,045,020.00	404,045,020.00	0.00	-77,894,920.00	119.28%
88,246,515.78	Isa Kaita College of Education D/Ma	051701900100	159,183,589.75	146,780,000.00	146,780,000.00	0.00	-12,403,589.75	108.45%
54,859,923.00	Dr. Yusuf Bala Usman College of Legal Studies Daura	051701700100	50,888,770.89	80,000,000.00	80,000,000.00	0.00	29,111,229.11	63.61%
199,937,016.00	Hassan Usman Katsina Polytechnic	051701800100	240,763,765.00	260,000,000.00	260,000,000.00	0.00	19,236,235.00	92.60%
833,707,442.23	Umaru Musa Yar'adua University, Katsina	051702100100	278,638,286.31	749,745,000.00	749,745,000.00	0.00	471,106,713.69	37.16%
5,844,000.00	Katsina State Scholarship Board	051705600100	12,889,000.00	15,695,000.00	15,695,000.00	0.00	2,806,000.00	82.12%

-	<i>Islamic Education Bureau</i>	016300200100	1,223,000.00	2,800,000.00	2,800,000.00	0.00	1,577,000.00	43.68%
615,500.00	<i>STEB</i>	051705300100	0.00	6,500,000.00	6,500,000.00	0.00	6,500,000.00	0.00%
30,491,650.50	<i>Institute of Technology Management</i>	022800700100	44,213,880.78	53,845,519.00	53,845,519.00	0.00	9,631,638.22	82.11%
5,417,020.00	<i>KASROMA</i>	023400400100	8,310,000.00	17,000,000.00	17,000,000.00	0.00	8,690,000.00	48.88%
10,690,600.00	<i>SEPA</i>	053501600100	6,807,500.00	29,200,000.00	29,200,000.00	0.00	22,392,500.00	23.31%
5,344,328.01	<i>Katsina Motel</i>	12020720	41,468,310.80	0.00	0.00	0.00	-41,468,310.80	#DIV/0!
23,931,860.00	<i>Fatima Baika Market</i>	12020720	25498199	0.00	0.00	0.00	-25,498,199.00	#DIV/0!
82,160,179.86	<i>Hotels Board</i>	12020720	96,938,325.00	0.00	0.00	0.00	-96,938,325.00	#DIV/0!
4,032,506,230.09	TOTAL		3,233,283,091.27	5,815,667,048.00	5,815,667,048.00	0.00	2,582,383,956.73	55.60%

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 ₦745,093,255.53 as against the MDA'S anticipated Budgeted figure of ₦33,826,292,918.00 This shows 2.20% performance with a deficit of ₦33,081,199,662.47 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

INDEPENDENT REVENUE OF REVENUE GENERATING MDA'S								
PREVIOUS YEAR ACTUAL (2021) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2022 (N)	INITIAL/ORIGINAL BUDGET 2022 (N)	SUPPLEMENTARY BUDGET 2022 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
76,836,069.67	Katsina State Bureau of Public Procurement	011101000100	398,505,855.12	2,220,460,999.00	2,220,460,999.00	0.00	1,821,955,143.88	17.95%
415,611,026.66	Office of the Accountant General	022000700100	37,879,013.91	27,991,405,735.00	27,991,405,735.00	0.00	27,953,526,721.09	0.14%
13,633,950.00	Ministry of Agriculture	021500100100	14,828,800.00	86,075,000.00	86,075,000.00	0.00	71,246,200.00	17.23%
-	FASCOKT	021500100100	0	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00%
-	KTARDA	021511400100	15,000.00	108,000,000.00	108,000,000.00	0.00	107,985,000.00	0.01%
8,889,280.00	Dept. of Livestock & Grazing Res.	021501900100	9,068,060.00	131,550,000.00	131,550,000.00	0.00	122,481,940.00	6.89%
10,424,950.00	Ministry of Health	052100100100	19,530,000.00	23,970,000.00	23,970,000.00	0.00	4,440,000.00	81.48%
-	Drugs and Medical Supplies Agency	052111300200	0.00	45,480,000.00	45,480,000.00	0.00	45,480,000.00	0.00%
360,000.00	Dept. of Drugs, Narcotics and Human Trafficking	052111300100	380,000.00	1,000,000.00	1,000,000.00	0.00	620,000.00	38.00%
370,000.00	Ministry of Work, Housing and Transport	023400100100	663,750.00	3,600,000.00	3,600,000.00	0.00	2,936,250.00	18.44%
-	Dept. of Empowerment and Social	011100700100	6,000.00	850,000.00	850,000.00	0.00	844,000.00	0.71%

	<i>Int.</i>							
333,000.00	Civil Service Commission	014700100100	515,166.66	1,000,000.00	1,000,000.00	0.00	484,833.34	51.52%
919,000.00	Ministry of Information	012300100100	1,223,400.00	10,765,000.00	10,765,000.00	0.00	9,541,600.00	11.36%
2,414,880.00	Government Printing Department	012301300100	741,250.00	50,000,000.00	50,000,000.00	0.00	49,258,750.00	1.48%
59,500.00	Dept. of Establishment and Training	012500500100	37,400.00	1,320,000.00	1,320,000.00	0.00	1,282,600.00	2.83%
-	Dept. of Human Capital Development	012500500200	0	500,000.00	500,000.00	0.00	500,000.00	0.00%
-	Office of the Auditor General for Local Government	014000100200	0	500,000.00	500,000.00	0.00	500,000.00	0.00%
530,000.00	Office of the Auditor General for the State	014000100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00%
-	Audit Service Commission	01400300200	0.00	240,000.00	240,000.00	0.00	240,000.00	0.00%
76,574,058.09	Ministry of Lands and Survey	026000100100	67,420,818.92	1,672,500,000.00	1,672,500,000.00	0.00	1,605,079,181.08	4.03%
31,067,695.00	High Court of Justice	032605100100	39,994,161.00	70,000,000.00	70,000,000.00	0.00	30,005,839.00	57.13%
199,250.00	Sharia Court of Appeal	032605300100	2,681,650.00	3,000,000.00	3,000,000.00	0.00	318,350.00	89.39%
18,196,206.52	Ministry of Commerce and Industry	022200100100	13,733,200.00	167,000,000.00	167,000,000.00	0.00	153,266,800.00	8.22%
-	Investment Promotion Agency	022200100200	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00%
-	Dept. of Market Development	022205300100	0	69,000,000.00	69,000,000.00	0.00	69,000,000.00	0.00%
15,115,008.04	Ministry of Education	051700100100	11,354,266.42	26,850,000.00	26,850,000.00	0.00	15,495,733.58	42.29%
-	Dept. of Higher Education	051705600100	0	14,300,000.00	14,300,000.00	0.00	14,300,000.00	0.00%
51,000.00	Ministry of Sport & Social Development	051300100100	114,000.00	5,500,000.00	5,500,000.00	0.00	5,386,000.00	2.07%
2,542,000.00	Sports Council	053905100100	2,063,800.00	8,000,000.00	8,000,000.00	0.00	5,936,200.00	25.80%
13,493,360.00	Ministry of Women Affairs	051400100100	9,729,000.00	14,000,000.00	14,000,000.00	0.00	4,271,000.00	69.49%
1,450,000.00	Local Government Service Commission	014700100200	0.00	6,350,000.00	6,350,000.00	0.00	6,350,000.00	0.00%
104,600.00	Judicial Service Commission	031801100100	388,100.00	1,000,000.00	1,000,000.00	0.00	611,900.00	38.81%
239,000.00	Dept. of Youth Development	011102000100	1,808,000.00	16,400,000.00	16,400,000.00	0.00	14,592,000.00	11.02%
-	SUBEB	051700800100	4,498,000.00	463,011,184.00	463,011,184.00	0.00	458,513,184.00	0.97%
13,426,830.80	Office of the Surveyor	023400200100	11,955,813.50	21,200,000.00	21,200,000.00	0.00	9,244,186.50	56.40%

	<i>General</i>							
-	<i>State Independent Electoral Commission</i>	014800100100	94,999,000.00	74,550,000.00	74,550,000.00	0.00	-20,449,000.00	127.43%
-	<i>Ministry of Science, Tech. & Innovation</i>	022800100100	0	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00%
413,000.00	<i>Teachers Service Board</i>	051705400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
712,500.00	<i>Dept. of Inter-Govt. & Dev. Partners</i>	011113200100	0.00	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00%
-	<i>Ministry of Resource Development</i>	023305100100	0	55,000,000.00	55,000,000.00	0.00	55,000,000.00	0.00%
202,000.00	<i>Department of Employment Promotion</i>	022700500100	322,000.00	1,500,000.00	1,500,000.00	0.00	1,178,000.00	21.47%
-	<i>Department of Banking & Finance</i>	011118300100	0	99,000,000.00	99,000,000.00	0.00	99,000,000.00	0.00%
558,400.00	<i>Dept. of Skills Acquisition</i>	051400200100	481,000.00	1,500,000.00	1,500,000.00	0.00	1,019,000.00	32.07%
20,000.00	<i>Department of Community Development</i>	055100300100	0.00	1,365,000.00	1,365,000.00	0.00	1,365,000.00	0.00%
282,452.00	<i>Ministry of Justice</i>	032600100100	156,750.00	77,000,000.00	77,000,000.00	0.00	76,843,250.00	0.20%
-	<i>Sharia Commission</i>	031805400100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00%
-	<i>Katsina State House of Assembly</i>	011200300100	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00%
705,029,016.78	TOTAL		745,093,255.53	33,826,292,918.00	33,826,292,918.00	0.00	33,081,199,662.47	2.20%

The attention of the Chairman, Internal Revenue Service and Accounting officers of Revenue Generating MDA's should be drawn to the 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

S/N	PREVIOUS YEAR ACTUAL (2021) (N)	MINISTRY/DEPARTMENT	CODE	ACTUAL CAPITAL EXPENDITURE (N)	FINAL BUDGET (N)	SUPPLEMENTARY BUDGET (N)	INITIAL/ORIGINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
ADMINISTRATIVE SECTOR			01						
1	77,748,735.74	Department of Inter-Governmental and Development Partners	011113200100	71,608,900.54	1,442,950,000.00	0.00	1,442,950,000.00	1,371,341,099.46	4.96%
2	11,973,500.00	Department of Empowerment and Social Intervention	011100700100	212,117,000.00	1,825,000,000.00	0.00	1,825,000,000.00	1,612,883,000.00	11.62%
3	10,221,600.00	Sustainable Development Goals (SDGs)	011101000200	150,000,000.00	800,000,000.00	0.00	800,000,000.00	650,000,000.00	18.75%
4	30,587,769.35	State Bureau of Public Procurement	011101000100	750,000.00	100,000,000.00	0.00	100,000,000.00	99,250,000.00	0.75%
5	1,084,205,867.95	Office of the Secretary to the Government of the State	011101300100	584,485,525.86	3,530,176,280.00	1,429,767,280.00	2,100,409,000.00	2,945,690,754.14	16.56%
6	125,048,000.00	Ministry of Religious Affairs	011103700100	90,544,000.00	205,000,000.00	0.00	205,000,000.00	114,456,000.00	44.17%
7	0.00	Islamic Education Bureau	011103700200	1,223,000.00	100,000,000.00	0.00	100,000,000.00	98,777,000.00	1.22%
8	0.00	Department of Banking & Finance	011118300100	40,000,000.00	590,000,000.00	0.00	590,000,000.00	550,000,000.00	6.78%
9	1,887,000,000.00	Katsina State House of Assembly	011200300100	1,757,750,000.00	1,887,000,000.00	0.00	1,887,000,000.00	129,250,000.00	93.15%
10	105,088,579.90	Ministry of Information, Culture and Home Affairs	012300100100	251,561,403.65	242,000,000.00	0.00	242,000,000.00	-9,561,403.65	103.95%
11	0.00	Katsina State Television Authority	012300300100	23,319,679.88	272,005,550.00	0.00	272,005,550.00	248,685,870.12	8.57%
12	0.00	Katsina State Radio Service	012300400100	51,270,591.16	95,080,000.00	0.00	95,080,000.00	43,809,408.84	53.92%
13	0.00	Government Printing Department	012301300100	0.00	17,500,000.00	0.00	17,500,000.00	17,500,000.00	0.00%

14	0.00	History & Culture Bureau	012301500100	0.00	266,783,152.00	0.00	266,783,152.00	266,783,152.00	0.00%
15	1,174,021,406.00	Office of the Head of Civil Service of the State	012500100100	859,051,907.17	1,350,000,000.00	0.00	1,350,000,000.00	490,948,092.83	63.63%
16	34,383,049.40	Directorate of Establishment, Pension and Training	012500500100	797,676,949.18	468,984,358.00	0.00	468,984,358.00	-328,692,591.18	170.09%
17	17,500,000.00	Department of Human Capital Development	012500500200	21,574,000.00	83,000,000.00	0.00	83,000,000.00	61,426,000.00	25.99%
18	44,359,513.39	Office of The Auditor-General for the State	014000100100	212,211,844.55	211,337,578.00	0.00	211,337,578.00	-874,266.55	100.41%
19	0.00	Office of The Auditor-General for the Local Government	014000100200	48,512,144.40	96,439,957.00	0.00	96,439,957.00	47,927,812.60	50.30%
20	0.00	Audit Service Commission	014000300200	0.00	80,850,000.00	0.00	80,850,000.00	80,850,000.00	0.00%
21	52,889,073.09	Civil Service Commission	014700100100	0.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00%
22	4,314,075.00	Local Government Service Commission	014700100200	0.00	295,350,378.00	0.00	295,350,378.00	295,350,378.00	0.00%
23	0.00	Local Government Staff Pension Board	014903500100	0.00	19,748,185.00	0.00	19,748,185.00	19,748,185.00	0.00%
24	127,902,600.00	State Independent Electoral Commission	014800100100	364,686,000.00	410,000,000.00	0.00	410,000,000.00	45,314,000.00	88.95%
	4,787,243,769.82	SUB-TOTAL FOR ADMIN SECTOR		5,538,342,946.39	14,404,205,438.00	1,429,767,280.00	12,974,438,158.00	8,865,862,491.61	38.45%
ECONOMIC SECTOR			02						
1	825,157,309.53	Ministry of Agriculture and Natural Resources	021500100100	1,604,518,080.76	4,647,365,204.00	0.00	4,647,365,204.00	3,042,847,123.24	34.53%
2	11,193,478.40	Farmers Supply Company	021511000100	0.00	3,050,000,000.00	0.00	3,050,000,000.00	3,050,000,000.00	0.00%
3	35,579,605.22	Agricultural and Rural Development Authority	021511400100	5,371,000.00	3,805,546,128.00	0.00	3,805,546,128.00	3,800,175,128.00	0.14%

4	80,730,046.45	Department of Livestock and Grazing Reserve	021511500100	3,125,906,476.81	9,045,000,000.00	0.00	9,045,000,000.00	5,919,093,523.19	34.56%
5	1,587,559,630.67	Ministry of Finance	022000100100	4,477,624,051.94	4,847,587,168.00	0.00	4,847,587,168.00	369,963,116.06	92.37%
6	0.00	Office of the Accountant General	022000700100	1,866,248,723.19	1,970,000,000.00	0.00	1,970,000,000.00	103,751,276.81	94.73%
7	38,021,137.00	Ministry of Budget and Economic Planning	022000300100	169,102,000.00	1,874,000,000.00	0.00	1,874,000,000.00	1,704,898,000.00	9.02%
8	0.00	Katsina State Bureau of Statistics	023800400100	0.00	20,743,500.00		20,743,500.00	20,743,500.00	0.00%
9	491,050,918.08	Ministry of Commerce, Industry and Tourism	022200100100	255,361,423.99	415,000,000.00	0.00	415,000,000.00	159,638,576.01	61.53%
10	12,920,000.00	Investment Promotion Agency	022200100200	383,976,722.72	1,861,587,500.00	0.00	1,861,587,500.00	1,477,610,777.28	20.63%
11	8,253,526.82	Department of Market Development	022205300100	942,436,010.55	1,127,538,179.00	0.00	1,127,538,179.00	185,102,168.45	83.58%
12	56,515,490.61	Ministry of Lands	022600100100	3,901,000.00	2,210,000,000.00	0.00	2,210,000,000.00	2,206,099,000.00	0.18%
13	0.00	Katsina State Urban and Regional Planning Board	025305600100	29,846,749.00	50,000,000.00	0.00	50,000,000.00	20,153,251.00	59.69%
14	0.00	Office of the Surveyor-General	023400200100	0.00	41,000,000.00	0.00	41,000,000.00	41,000,000.00	0.00%
15	0.00	Department of Employment Promotion	022700500100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
16	378,551,342.78	Ministry of Science, Technology and Innovation	022800100100	373,446,026.49	440,815,948.00	0.00	440,815,948.00	67,369,921.51	84.72%
17	0.00	Katsina State Institute of Technology and Management	022800700100	44,213,880.78	735,841,977.00	0.00	735,841,977.00	691,628,096.22	6.01%
18	95,722,231.49	Department of Power and Energy	023100100100	66,837,498.74	125,554,800.00	0.00	125,554,800.00	58,717,301.26	53.23%
19	143,455,460.29	Rural Electrification Board (REB)	023100300100	1,056,375,216.25	3,729,822,096.00	0.00	3,729,822,096.00	2,673,446,879.75	28.32%

20	115,914,840.11	Ministry of Resource Development	023305100100	27,892,573.00	848,000,000.00	0.00	848,000,000.00	820,107,427.00	3.29%
21	16,371,233,531.15	Ministry of Works, Housing and Transport	023400100100	16,864,328,844.98	23,976,212,240.00	0.00	23,976,212,240.00	7,111,883,395.02	70.34%
22	420,000,000.00	Katsina State Road Maintenance Management Agency	023400400100	1,504,109,312.31	2,825,388,992.00	0.00	2,825,388,992.00	1,321,279,679.69	53.24%
23	0.00	State Housing Authority	025301000100	53,745,369.08	446,626,551.00	0.00	446,626,551.00	392,881,181.92	12.03%
24	2,783,878,146.78	Ministry of Water Resources	025200100100	10,424,666,641.53	31,204,576,537.00	0.00	31,204,576,537.00	20,279,909,895.47	33.41%
25	2,175,000.00	Rural Water Supply and Sanitation Agency	025210300100	5,602,500.00	4,174,866,675.00	0.00	4,174,866,675.00	4,169,264,175.00	0.13%
26	125,234,382.67	Department of Rural and Semi-Urban Water Supply	025210400100	107,780,643.45	2,709,330,457.00	0.00	2,709,330,457.00	2,601,549,813.55	3.98%
	23,583,146,078.05	SUB-TOTAL FOR ECONOMIC SECTOR		43,393,290,745.57	106,182,403,952.00	0.00	106,182,403,952.00	62,789,113,206.43	40.87%
LAW & JUSTICE SECTOR			03						
1	17,121,000.00	Judicial Service Commission	031801100100	39,951,000.00	57,500,000.00	0.00	57,500,000.00	17,549,000.00	69.48%
2	40,475,250.00	Ministry of Justice	032600100100	80,480,350.00	141,251,250.00	0.00	141,251,250.00	60,770,900.00	56.98%
3	549,814,000.00	High Court of Justice	032605100100	1,040,831,605.93	1,110,001,131.00	0.00	1,110,001,131.00	69,169,525.07	93.77%
4	88,250,000.00	Sharia Court of Appeal	032605300100	362,356,465.08	362,597,918.00	0.00	362,597,918.00	241,452.92	99.93%
5	17,000,000.00	Sharia Commission	032605400100	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00	100.00%
	712,660,250.00	SUB-TOTAL FOR LAW & JUSTICE SECTOR		1,534,619,421.01	1,682,350,299.00	0.00	1,682,350,299.00	147,730,877.99	91.22%
SOCIAL SECTOR			05						

1	389,570,509.78	Ministry of Sports & Social Development	051300100100	588,914,503.62	1,120,332,310.00	0.00	1,120,332,310.00	531,417,806.38	52.57%
2	169,877,500.00	State Emergency Management Agency	053505300100	88,600,000.00	450,000,000.00	0.00	450,000,000.00	361,400,000.00	19.69%
3	5,650,000.00	Department of Youth Development	051300200100	19,304,735.00	120,000,000.00	0.00	120,000,000.00	100,695,265.00	16.09%
4	0.00	Katsina State Sports Council	053900300100	0.00	47,000,000.00	0.00	47,000,000.00	47,000,000.00	0.00%
5	98,125,421.55	Ministry of Women Affairs	051400100100	27,826,500.00	525,950,000.00	0.00	525,950,000.00	498,123,500.00	5.29%
6	56,438,120.99	Department of Girl Child Education and Child Development	051400100200	76,843,069.53	130,400,000.00	0.00	130,400,000.00	53,556,930.47	58.93%
7	17,684,202.50	Department of Skills Acquisition and Vocational Training	051400200100	42,692,413.50	540,714,204.00	0.00	540,714,204.00	498,021,790.50	7.90%
8	1,841,003,320.81	Ministry of Education	051700100100	3,073,651,441.58	17,672,404,550.00	0.00	17,672,404,550.00	14,598,753,108.42	17.39%
9	0.00	State Universal Basic Education Board	051700300100	806,475,821.15	5,025,052,448.00	0.00	5,025,052,448.00	4,218,576,626.85	16.05%
10	0.00	Katsina State Library Board	051700800100	0.00	58,886,755.00	0.00	58,886,755.00	58,886,755.00	0.00%
11	0.00	Agency for Mass Education	051701000100	0.00	73,601,631.00	0.00	73,601,631.00	73,601,631.00	0.00%
12	84,680,378.90	Science and Technical Education Board (STEB)	051705300100	61,418,808.10	1,194,353,224.00	0.00	1,194,353,224.00	1,132,934,415.90	5.14%
13	571,985,252.76	Department of Higher Education	051700100200	1,236,930,165.14	1,602,511,971.00	0.00	1,602,511,971.00	365,581,805.86	77.19%
14	0.00	Yusuf Bala Usman College, Daura	051701700100	50,888,770.89	360,852,033.00	0.00	360,852,033.00	309,963,262.11	14.10%
15	0.00	Hassan Usman Katsina Polytechnic	051701800100	240,763,765.00	195,000,000.00	0.00	195,000,000.00	-45,763,765.00	123.47%
16	0.00	Isa Kaita College of Education Dutstn-ma	051701900100	165,940,485.75	296,252,568.00	0.00	296,252,568.00	130,312,082.25	56.01%

17	44,919,854.95	Umaru Musa Yar'adua University, Katsina	051702100100	278,638,286.31	632,107,089.00	0.00	632,107,089.00	353,468,802.69	44.08%
18	282,470,950.00	Katsina State Scholarship Board	051705600100	384,650,035.00	650,000,000.00	0.00	650,000,000.00	265,349,965.00	59.18%
19	869,496,021.92	Ministry of Health	052100100100	7,040,686,940.63	21,117,881,564.00	0.00	21,117,881,564.00	14,077,194,623.37	33.34%
20	0.00	Contributory Health Care Development Agency	052100200100	0.00	3,562,415,735.00	0.00	3,562,415,735.00	3,562,415,735.00	0.00%
21	0.00	State Primary Health Care Development Agency	052100300100	20,528,903.75	3,044,185,802.00	0.00	3,044,185,802.00	3,023,656,898.25	0.67%
22	0.00	College of Nursing and Midwifery	052110400100	69,787,694.89	700,000,000.00	0.00	700,000,000.00	630,212,305.11	9.97%
23	0.00	College of Health Sciences	052110600100	87,107,850.00	400,000,000.00	0.00	400,000,000.00	312,892,150.00	21.78%
24	0.00	Drugs Supply Management Agency	052111300200	0.00	490,829,876.00	0.00	490,829,876.00	490,829,876.00	0.00%
25	0.00	Hospital Services Management Board	052110200100	683,943,608.00	772,105,000.00	0.00	772,105,000.00	88,161,392.00	88.58%
26	0.00	State Agency for the Control of Aids	052111600100	21,664,993.00	1,130,563,126.00	0.00	1,130,563,126.00	1,108,898,133.00	1.92%
27	5,360,000.00	Department of Drugs, Narcotics and Human Trafficking	052111300100	25,050,000.00	120,000,000.00	0.00	120,000,000.00	94,950,000.00	20.88%
28	6,449,971,928.27	Ministry of Environment	053500100100	4,772,644,157.47	32,085,000,000.00	0.00	32,085,000,000.00	27,312,355,842.53	14.88%
28	0.00	Other Capital Receipts Expend	053500100100	3,603,673,547.03	0.00	0.00	0.00	-3,603,673,547.03	#DIV/0!
29	200,000,000.00	State Environmental Protection and Sanitation Agency	053501600100	226,807,500.00	1,007,117,965.00	0.00	1,007,117,965.00	780,310,465.00	22.52%
30	25,000,000.00	Ministry for Rural Development	051900100200	1,076,381,102.86	4,900,000,000.00	0.00	4,900,000,000.00	3,823,618,897.14	21.97%
31	42,740,000.00	Department of Community Development	055100300100	32,080,500.00	169,975,057.00	0.00	169,975,057.00	137,894,557.00	18.87%

32	11,862,815.58	Ministry for Local Government and Chieftaincy Affairs	055100100100	0.00	99,975,285.00	0.00	99,975,285.00	99,975,285.00	0.00%
	11,166,836,278.01	SUB-TOTAL FOR SOCIAL SECTOR		24,803,895,598.20	100,295,468,193.00	0.00	100,295,468,193.00	75,491,572,594.80	24.73%
	40,249,886,375.88	GRAND TOTAL		75,270,148,711.17	222,564,427,882.00	1,429,767,280.00	221,134,660,602.00	147,294,279,170.83	33.82%

The Budget Performance on Capital expenditure indicate performance of 33.82% on Capital Projects. This indicate below average performance hence the need to be objective in Budgeting and not to be over ambitious.

PERSONNEL COST

Tables below represent the Ministries, Departments and Agencies Personnel Cost, Allied Salaries and Consolidated Revenue Fund Charges (Statutory office holders, Social Benefits, Salary Contribution to SUBEB, and 2.5% Contribution to LGSPB) for the year under review which amounted to **₦41,004,997,162.33** as against the anticipated Budgeted figure of **₦48,658,603,181.00** This shows **84.27%** performance:-

S/N	PREVIOUS YEAR ACTUAL (2021) (N)	MINISTRY/DEPARTMENT	CODE	ACTUAL PERSONNEL COST (N)	FINAL BUDGET 2022 (N)	INITIAL/ORIGINAL BUDGET 2022 (N)	SUPPLEMENTARY BUDGET 2022 (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
ADMINISTRATIVE SECTOR			01						
1	171,287,525.95	Government House	011100100100	175,352,359.96	179,874,475.00	179,874,475.00	0.00	4,522,115.04	97.49%
2	43,140,297.52	Deputy Governor's Office	011100100200	42,462,167.75	44,819,279.00	44,819,279.00	0.00	2,357,111.25	94.74%
3	42,433,069.10	Department of Inter-Governmental and Development Partners	011113200100	44,977,127.26	47,624,908.00	47,624,908.00	0.00	2,647,780.74	94.44%
4	15,854,941.20	Department of Empowerment and Social Intervention	011100700100	13,420,869.86	15,933,331.00	15,933,331.00	0.00	2,512,461.14	84.23%
5	11,552,551.12	Sustainable Development Goals (SDGs)	011101000200	10,704,317.39	12,047,037.00	12,047,037.00	0.00	1,342,719.61	88.85%
6	0.00	State Bureau of Public Procurement	011101000100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
7	285,786,125.76	Office of the Secretary to the Government of the State	011101300100	311,106,691.23	302,970,499.00	302,970,499.00	0.00	-8,136,192.23	102.69%
8	0.00	Office of the Special Adviser Security	011101300300	0.00	0.00	0.00	0.00	0.00	#DIV/0!

9	23,243,542.83	Ministry of Religious Affairs	011103700100	24,236,657.00	59,690,175.00	59,690,175.00	0.00	35,453,518.00	40.60%
10	46,942,862.47	Islamic Education Bureau	011103700200	44,213,820.06	47,014,782.00	47,014,782.00	0.00	2,800,961.94	94.04%
11	51,616,415.14	Pilgrims Welfare Board	011103700300	54,922,561.14	54,460,846.00	54,460,846.00	0.00	-461,715.14	100.85%
12	0.00	Ministry of Special Services	011104400100	10,748,775.78	5,816,930.00	5,816,930.00	0.00	-4,931,845.78	184.78%
13	20,358,283.62	Department of Banking & Finance	011118300100	19,693,000.35	21,304,203.00	21,304,203.00	0.00	1,611,202.65	92.44%
14	202,291,388.32	Katsina State House of Assembly	011200300100	188,072,688.36	243,774,310.00	243,774,310.00	0.00	55,701,621.64	77.15%
15	4,445,672.40	Department of Legislative Matters	011200500100	5,162,753.53	5,729,815.00	5,729,815.00	0.00	567,061.47	90.10%
16	252,137,834.66	Ministry of Information, Culture and Home Affairs	012300100100	249,302,181.78	265,488,197.00	265,488,197.00	0.00	16,186,015.22	93.90%
17	131,586,434.02	Katsina State Television Authority	012300300100	130,077,744.65	138,147,835.00	138,147,835.00	0.00	8,070,090.35	94.16%
18	136,924,041.67	Katsina State Radio Service	012300400100	134,731,428.72	141,015,758.00	141,015,758.00	0.00	6,284,329.28	95.54%
19	39,445,436.10	Government Printing Department	012301300100	38,488,291.19	41,351,860.00	41,351,860.00	0.00	2,863,568.81	93.08%
20	65,588,852.60	History & Culture Bureau	012301500100	62,659,180.95	77,295,442.00	77,295,442.00	0.00	14,636,261.05	81.06%
21	0.00	Department of Party Liaison	012300100200	6,013,324.09	5,729,815.00	5,729,815.00	0.00	-283,509.09	104.95%

22	9,528,771.48	Department of Political Affairs	012300100300	6,393,828.81	10,005,210.00	10,005,210.00	0.00	3,611,381.19	63.90%
23	96,153,305.40	Office of the Head of Civil Service of the State	012500100100	93,315,613.29	108,614,237.00	108,614,237.00	0.00	15,298,623.71	85.91%
24	106,303,427.82	Directorate of Establishment, Pension and Training	012500500100	119,288,334.77	149,012,271.00	149,012,271.00	0.00	29,723,936.23	80.05%
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	87,917,474.40	Office of The Auditor-General for the State	014000100100	88,605,842.46	91,630,079.00	91,630,079.00	0.00	3,024,236.54	96.70%
27	152,617,907.77	Office of The Auditor-General for the Local Government	014000100200	151,179,849.24	165,693,040.00	165,693,040.00	0.00	14,513,190.76	91.24%
28	0.00	Audit Service Commission	014000300200	7,883,419.41	11,311,837.00	11,311,837.00	0.00	3,428,417.59	69.69%
29	49,336,515.56	Civil Service Commission	014700100100	51,797,906.65	51,829,474.00	51,829,474.00	0.00	31,567.35	99.94%
30	30,421,642.22	Local Government Service Commission	014700100200	25,898,740.52	33,717,912.00	33,717,912.00	0.00	7,819,171.48	76.81%
31	25,397,583.15	Local Government Staff Pension Board	011103500200	20,317,260.13	28,426,207.00	28,426,207.00	0.00	8,108,946.87	71.47%
32	52,813,800.74	State Independent Electoral Commission	014800100100	46,776,471.92	69,052,539.00	69,052,539.00	0.00	22,276,067.08	67.74%
	2,155,125,703.02	SUB-TOTAL FOR ADMIN SECTOR		2,177,803,208.25	2,435,112,118.00	2,435,112,118.00	0.00	257,308,909.75	89.43%

ECONOMIC SECTOR			02						
1	576,767,335.14	Ministry of Agriculture and Natural Resources	021500100100	417,061,742.19	526,029,875.00	526,029,875.00	0.00	108,968,132.81	79.28%
2	69,467,983.74	Farmers Supply Company	021511000100	48,572,701.95	69,182,257.00	69,182,257.00	0.00	20,609,555.05	70.21%
3	296,802,038.96	Agricultural and Rural Development Authority	021511400100	257,065,531.85	314,302,752.00	314,302,752.00	0.00	57,237,220.15	81.79%
4	0.00	Department of Livestock and Grazing Reserve	021511500100	129,077,841.57	46,721,733.00	46,721,733.00	0.00	-82,356,108.57	276.27%
5	48,535,561.67	Ministry of Finance	022000100100	38,283,880.58	51,272,919.00	51,272,919.00	0.00	12,989,038.42	74.67%
6	40,606,141.40	Ministry of Budget and Economic Planning	022000300100	41,191,096.25	41,880,804.00	41,880,804.00	0.00	689,707.75	98.35%
7	5,428,234.80	State Bureau of Statistics	022000300200	0.00	5,699,646.00	5,699,646.00	0.00	5,699,646.00	0.00%
8	105,426,461.00	Office of the Accountant-General	022000700100	103,293,847.80	112,046,859.00	112,046,859.00	0.00	8,753,011.20	92.19%
9	92,407,210.69	Ministry of Commerce, Industry and Tourism	022200100100	81,986,782.62	84,586,388.00	84,586,388.00	0.00	2,599,605.38	96.93%
10	0.00	Investment Promotion Agency	022200100200	7,494,320.16	5,428,235.00	5,428,235.00	0.00	-2,066,085.16	138.06%
11	0.00	Department of Market Development	022205300100	3,958,726.42	5,729,815.00	5,729,815.00	0.00	1,771,088.58	69.09%

12	63,055,651.58	Ministry of Lands	022600100100	64,207,454.65	65,694,396.00	65,694,396.00	0.00	1,486,941.35	97.74%
13	41,899,532.23	Katsina State Urban and Regional Planning Board	025305600100	36,319,966.70	43,057,573.00	43,057,573.00	0.00	6,737,606.30	84.35%
14	31,487,590.08	Office of the Surveyor-General	023400200100	30,232,128.26	33,358,377.00	33,358,377.00	0.00	3,126,248.74	90.63%
15	0.00	Department of Labour and Productivity	022700100100	8,317,576.71	5,729,815.00	5,729,815.00	0.00	-2,587,761.71	145.16%
16	162,396,190.21	Department of Employment Promotion	022700500100	96,271,605.01	10,729,815.00	10,729,815.00	0.00	-85,541,790.01	897.23%
17	34,645,623.00	Ministry of Science, Technology and Innovation	022800100100	33,239,735.42	29,318,468.00	29,318,468.00	0.00	-3,921,267.42	113.37%
18	209,624,289.75	Katsina State Institute of Technology and Management	022800700100	226,624,588.20	217,509,540.00	217,509,540.00	0.00	-9,115,048.20	104.19%
19	12,500,580.18	Department of Power and Energy	023100100100	11,381,489.64	13,359,513.00	13,359,513.00	0.00	1,978,023.36	85.19%
20	41,189,110.03	Rural Electrification Board (REB)	023100300100	41,427,743.09	43,037,115.00	43,037,115.00	0.00	1,609,371.91	96.26%
21	28,586,858.45	Ministry of Resource Development	023305100100	25,368,513.00	30,016,936.00	30,016,936.00	0.00	4,648,423.00	84.51%
22	266,018,075.22	Ministry of Works, Housing and Transport	023400100100	260,028,381.30	281,237,250.00	281,237,250.00	0.00	21,208,868.70	92.46%
23	0.00	State Transport Authority (KTSTA)	023400100200	0.00	0.00	0.00	0.00	0.00	#DIV/0!

24	71,018,169.30	Katsina State Road Maintenance Management Agency	023400400100	71,525,144.59	73,786,646.00	73,786,646.00	0.00	2,261,501.41	96.94%
25	0.00	KASSAROTA	22040105	22,592,631.57	10,000,000.00	10,000,000.00	0.00	-12,592,631.57	225.93%
26	31,546,851.64	State Housing Authority	025301000100	29,976,701.37	33,455,345.00	33,455,345.00	0.00	3,478,643.63	89.60%
27	70,585,948.72	Ministry of Water Resources	025200100100	60,041,362.45	71,483,999.00	71,483,999.00	0.00	11,442,636.55	83.99%
28	52,555,636.55	Rural Water Supply and Sanitation Agency	025210300100	51,862,988.52	54,534,302.00	54,534,302.00	0.00	2,671,313.48	95.10%
29	33,573,881.14	Department of Rural and Semi-Urban Water Supply	025210400100	33,630,062.80	33,958,559.00	33,958,559.00	0.00	328,496.20	99.03%
	2,386,124,955.48	SUB-TOTAL FOR ECONOMIC SECTOR		2,231,034,544.67	2,313,148,932.00	2,313,148,932.00	0.00	82,114,387.33	96.45%
LAW & JUSTICE SECTOR			03						
1	35,541,083.51	Judicial Service Commission	031801100100	33,137,530.54	37,228,989.00	37,228,989.00	0.00	4,091,458.46	89.01%
2	128,129,200.18	Ministry of Justice	032600100100	113,163,439.54	135,826,698.00	135,826,698.00	0.00	22,663,258.46	83.31%
3	1,234,724,186.25	High Court of Justice	032605100100	1,436,163,904.84	1,283,701,730.00	1,283,701,730.00	0.00	-152,462,174.84	111.88%
4	144,903,364.72	Sharia Court of Appeal	032605300100	155,288,785.49	152,978,737.00	152,978,737.00	0.00	-2,310,048.49	101.51%

5	28,887,203.01	Sharia Commission	032605400100	31,095,874.00	30,344,161.00	30,344,161.00	0.00	-751,713.00	102.48%
	1,572,185,037.67	SUB-TOTAL FOR LAW & JUSTICE SECTOR		1,768,849,534.41	1,640,080,315.00	1,640,080,315.00	0.00	-128,769,219.41	107.85%
SOCIAL SECTOR 05			05						
1	42,113,007.19	Ministry of Sports & Social Development	051300100100	13,136,145.76	159,966,349.00	159,966,349.00	0.00	146,830,203.24	8.21%
2	68,665,211.58	Katsina State Sports Council	051300100100	61,450,753.68	72,480,418.00	72,480,418.00	0.00	11,029,664.32	84.78%
3	116,422,350.00	Katsina United	051300100100	128,203,059.32	192,000,000.00	192,000,000.00	0.00	63,796,940.68	66.77%
4	20,482,624.78	State Emergency Management Agency	053505300100	18,920,842.32	19,552,861.00	19,552,861.00	0.00	632,018.68	96.77%
5	30,967,166.90	Department of Youth Development	051300200100	35,738,758.11	33,338,044.00	33,338,044.00	0.00	-2,400,714.11	107.20%
6	58,425,693.47	Ministry of Women Affairs	051400100100	57,568,447.48	59,518,909.00	59,518,909.00	0.00	1,950,461.52	96.72%
7	38,282,676.71	Department of Girl Child Education and Child Development	051400100200	37,676,653.63	45,246,401.00	45,246,401.00	0.00	7,569,747.37	83.27%
8	0.00	Department of Skills Acquisition and Vocational Training	051400200100	65,692,424.49	171,570,258.00	171,570,258.00	0.00	105,877,833.51	38.29%

9	6,999,715,038.34	Ministry of Education	051700100100	7,018,304,129.72	6,413,305,032.00	6,413,305,032.00	0.00	-604,999,097.72	109.43%
10	113,054,644.59	State Universal Basic Education Board	051700300100	107,817,168.13	119,167,490.00	119,167,490.00	0.00	11,350,321.87	90.48%
11	152,755,221.04	Katsina State Library Board	051700800100	146,577,060.11	159,187,081.00	159,187,081.00	0.00	12,610,020.89	92.08%
12	101,743,614.67	Agency for Mass Education	051701000100	99,487,623.82	108,325,463.00	108,325,463.00	0.00	8,837,839.18	91.84%
13	32,870,717.12	Mathematical Improvement Project	051702900100	29,970,524.18	35,030,012.00	35,030,012.00	0.00	5,059,487.82	85.56%
14	1,202,492,055.89	Science and Technical Education Board (STEB)	051705300100	1,282,812,207.05	1,267,153,386.00	1,267,153,386.00	0.00	-15,658,821.05	101.24%
15	34,480,052.94	Teachers Service Board	051705400100	35,581,594.19	38,638,725.00	38,638,725.00	0.00	3,057,130.81	92.09%
16	24,827,445.16	Department of Higher Education	051700100200	24,977,431.38	24,186,497.00	24,186,497.00	0.00	-790,934.38	103.27%
17	380,171,499.87	Yusuf Bala Usman College, Daura	051701700100	402,270,029.63	405,392,666.00	405,392,666.00	0.00	3,122,636.37	99.23%
18	1,585,159,465.30	Hassan Usman Katsina Polytechnic	051701800100	1,628,536,410.40	1,630,064,831.00	1,630,064,831.00	0.00	1,528,420.60	99.91%
19	947,710,181.92	Isa Kaita College of Education Dutsin-ma	051701900100	1,041,035,719.63	978,752,807.00	978,752,807.00	0.00	-62,282,912.63	106.36%
20	2,092,846,616.60	Umaru Musa Yar'adua University, Katsina	051702100100	2,120,577,717.12	3,854,204,905.00	3,854,204,905.00	0.00	1,733,627,187.88	55.02%

21	41,933,416.29	Katsina State Scholarship Board	051705600100	37,587,324.20	43,465,212.00	43,465,212.00	0.00	5,877,887.80	86.48%
22	98,699,572.17	Ministry of Health	052100100100	102,762,397.01	103,847,673.00	103,847,673.00	0.00	1,085,275.99	98.95%
23	30,993,395.07	Contributory Health Care Development Agency	052100200100	32,105,247.50	43,558,672.00	43,558,672.00	0.00	11,453,424.50	73.71%
24	365,639,526.95	State Primary Health Care Development Agency	052100300100	374,127,183.59	382,699,240.00	382,699,240.00	0.00	8,572,056.41	97.76%
25	243,242,413.16	College of Nursing and Midwifery	052110400100	257,587,830.41	252,445,829.00	252,445,829.00	0.00	-5,142,001.41	102.04%
26	292,461,696.47	College of Health Sciences	052110600100	330,600,467.67	320,308,200.00	320,308,200.00	0.00	-10,292,267.67	103.21%
27	54,460,060.44	Drugs Supply Management Agency	052111300200	51,345,580.99	64,792,556.00	64,792,556.00	0.00	13,446,975.01	79.25%
28	6,016,427,755.68	Hospital Services Management Board	052110200100	6,059,243,095.93	5,907,562,377.00	5,907,562,377.00	0.00	-151,680,718.93	102.57%
29	67,370,185.00	State Agency for the Control of Aids	052111600100	66,545,652.69	73,741,690.00	73,741,690.00	0.00	7,196,037.31	90.24%
30	26,652,696.79	Department of Drugs, Narcotics and Human Trafficking	052111300100	28,888,891.48	28,087,533.00	28,087,533.00	0.00	-801,358.48	102.85%
31	34,790,222.70	Ministry of Environment	053500100100	36,777,656.15	38,351,590.00	38,351,590.00	0.00	1,573,933.85	95.90%
32	69,622,195.70	State Environmental Protection and Sanitation Agency	053501600100	67,972,138.37	73,666,101.00	73,666,101.00	0.00	5,693,962.63	92.27%

33	103,059,845.61	Ministry for Rural Development	051900100200	91,613,128.61	106,208,908.00	106,208,908.00	0.00	14,595,779.39	86.26%
34	2,955,606.95	Department of Community Development	055100300100	5,680,393.86	24,186,597.00	24,186,597.00	0.00	18,506,203.14	23.49%
35	96,995,187.54	Ministry for Local Government and Chieftaincy Affairs	055100100100	92,325,642.03	102,214,716.00	102,214,716.00	0.00	9,889,073.97	90.33%
	21,588,489,060.59	SUB-TOTAL FOR SOCIAL SECTOR		21,991,497,330.64	23,352,219,029.00	23,352,219,029.00	0.00	1,360,721,698.37	94.17%
	27,701,924,756.76	GRAND TOTAL		28,169,184,617.96	29,740,560,394.00	29,740,560,394.00	0.00	1,571,375,776.04	94.72%

The attention of the Ministry of Budget and Economic Planning and the Accounting Officers of MDA's with over expenditure is drawn to hence forth make objective estimate and the Budget should ensure control and monitoring the implementation of the Appropriation Law.

BUDGET PERFORMANCE REVIEW FOR ALLIED SALARY (OTHER ALLOWANCES) OF MDA'S

S/N	PREVIOUS YEAR ACTUAL (2021) (N)	MINISTRY/DEPARTMENT	CODE	ACTUAL COST (N)	FINAL BUDGET 2022 (N)	INITIAL/ORIGINAL BUDGET 2022 (N)	SUPPLEMENTARY BUDGET 2022 (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
		ADMINISTRATIVE SECTOR	01						
1	1,621,071,420.00	SGS Office (Security Allowance)	21020110	1,521,090,810.00	1,632,373,320.00	1,632,373,320.00	0.00	111,282,510.00	93.18%
2	0.00	Katsina State House of Assembly Youth Vanguard	22021071	102,000,000.00	81,600,000.00	81,600,000.00	0.00	-20,400,000.00	125.00%
3	20,568,000.00	Ministry of Religious Affairs Jumuat Imams Allowances	21020109	20,568,000.00	18,048,000.00	18,048,000.00	0.00	-2,520,000.00	113.96%
4	9,600,000.00	Ministry of Religious Affairs Imam's & Other Workers of DanfodioJuma'at Mosque	21010104	9,600,000.00	9,600,000.00	9,600,000.00	0.00	0.00	100.00%
5	7,680,000.00	Office of the Auditor General for the State (Casual Staff)	21010101	5,610,000.00	5,640,000.00	5,640,000.00	0.00	30,000.00	99.47%
6	0.00	Sustainable Development Goals (Casual Staff)	21010101	1,800,000.00	0.00	0.00	0.00	-1,800,000.00	#DIV/0!
	1,658,919,420.00			1,660,668,810.00	1,747,261,320.00	1,747,261,320.00	0.00	86,592,510.00	95.04%
		ECONOMIC SECTOR	02						
1	472,000,000.00	Dept. of Youths Dev. (Youth Vanguard Allowances)	22021071	525,600,000.00	444,000,000.00	444,000,000.00	0.00	-81,600,000.00	118.38%
2	52,788,760.00	DST (Instructors and Student Allowances) MIN OF SCI. TECH & INV.	21010103	58,026,560.00	58,526,560.00	58,526,560.00	0.00	500,000.00	99.15%
3	1,480,000.00	Farmers Supply Company Ltd (Casual Staff Allowances)	21010101	2,640,000.00	2,640,000.00	2,640,000.00	0.00	0.00	100.00%
4	0.00	KTAPU (Casual Staff Allows.)	21010101	3,937,500.00	0.00	-	0.00	-3,937,500.00	#DIV/0!
5	0.00	Dept. of Forestry (Casual Allows)	21010101	2,760,000.00	0.00	-	0.00	-2,760,000.00	#DIV/0!
	526,268,760.00			592,964,060.00	505,166,560.00	505,166,560.00	0.00	-87,797,500.00	117.38%
		SOCIAL SECTOR	04						
1	166,818,000.00	SEPA (Casual Workers Allowance)	21010104	166,968,000.00	166,968,000.00	166,968,000.00	0.00	0.00	100.00%

2	93,360,000.00	Agency for Mass Education (Facilitators Allowances)	21020109	93,360,000.00	93,360,000.00	93,360,000.00	0.00	0.00	100.00%
3	45,642,000.00	College of Health Sciences (Health Students Allowances)	21020109	44,054,000.00	45,240,000.00	45,240,000.00	0.00	1,186,000.00	97.38%
4	17,603,000.00	College of Nursing & Midwifery	21020109	23,230,000.00	25,543,216.00	25,543,216.00	0.00	2,313,216.00	90.94%
5	53,664,000.00	DSA & VT, (Part time/Agric Students Allowances)	21020109	53,664,000.00	53,664,000.00	53,664,000.00	0.00	0.00	100.00%
6	2,880,000.00	DSA & VT, (Casual Workers Allowances)	21010104	2,880,000.00	2,880,000.00	2,880,000.00	0.00	0.00	100.00%
7	21,520,000.00	DSA & VT, (Trainers & Trainees for Apprenticeship Scheme)	21020109	14,350,000.00	15,749,200.00	15,749,200.00	0.00	1,399,200.00	91.12%
8	6,000,000.00	STEB (Part-time Teachers/Casual Workers Allowances)	21010104	6,000,000.00	6,000,000.00	6,000,000.00	0.00	0.00	100.00%
9	161,666,700.00	MOE, (Part time Teachers and Casual Workers Allowances)	21010104	165,830,800.00	166,776,000.00	166,776,000.00	0.00	945,200.00	99.43%
10	587,425,000.00	MOE (S. Power Teachers Allowances)	21020101	581,200,000.00	600,000,000.00	600,000,000.00	0.00	18,800,000.00	96.87%
11	52,860,000.00	SPHCDA, (Midwives Service Scheme) Allowances	21010101	64,740,000.00	72,000,000.00	72,000,000.00	0.00	7,260,000.00	89.92%
12	13,140,000.00	SPHCDA, Basic Healthcare Provision Fund Allowances	21020109	10,800,000.00	13,200,000.00	13,200,000.00	0.00	2,400,000.00	81.82%
13	151,517,555.51	HSMB (Medical Student Allowance)	21020109	157,905,377.79	481,452,281.00	481,452,281.00	0.00	323,546,903.21	32.80%
14	43,200,000.00	HSMB (Locum Programme)	21010104	43,200,000.00	43,200,000.00	43,200,000.00	0.00	0.00	100.00%
	1,417,296,255.51	SUB-TOTAL		1,428,182,177.79	1,786,032,697.00	1,786,032,697.00	0.00	357,850,519.21	79.96%
	3,602,484,435.51	GRAND TOTAL		3,681,815,047.79	4,038,460,577.00	4,038,460,577.00	0.00	356,645,529.21	91.17%

The attention of the Ministry of Budget and Economic Planning and the Accounting Officers of MDA's with over expenditure is drawn to hence forth make objective estimate and the Budget should ensure control and monitoring the implementation of the Appropriation Law.

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

**KATSINA STATE BOARD OF INTERNAL REVENUE
MONTHLY SALARIES**

S/N	MONTHS OF ACCOUNT	AMOUNT
<i>i.</i>	<i>January</i>	<i>14,766,556.42</i>
<i>ii.</i>	<i>February</i>	<i>17,543,689.38</i>
<i>iii.</i>	<i>March</i>	<i>16,615,632.65</i>
<i>iv.</i>	<i>April</i>	<i>16,737,941.16</i>
<i>v.</i>	<i>May</i>	<i>16,718,983.71</i>
<i>vi.</i>	<i>June</i>	<i>16,698,974.49</i>
<i>vii.</i>	<i>July</i>	<i>16,401,553.02</i>
<i>viii.</i>	<i>August</i>	<i>16,275,868.72</i>
<i>ix.</i>	<i>September</i>	<i>16,222,292.54</i>
<i>x.</i>	<i>October</i>	<i>18,428,292.54</i>
<i>xi.</i>	<i>November</i>	<i>16,485,067.83</i>
<i>xii.</i>	<i>December</i>	<i>16,485,067.83</i>
	<i>TOTAL</i>	<i>199,379,920.29</i>

KATSINA STATE BOARD OF INTERNAL REVENUE

MONTHLY PENSION

<i>S/N</i>	<i>MONTHS OF ACCOUNT</i>	<i>TOTAL (N)</i>
<i>i.</i>	<i>January</i>	3,298,644.71
<i>ii.</i>	<i>February</i>	3,298,644.71
<i>iii.</i>	<i>March</i>	3,298,644.71
<i>iv.</i>	<i>April</i>	3,298,644.71
<i>v.</i>	<i>May</i>	3,459,706.68
<i>vi.</i>	<i>June</i>	3,500,311.00
<i>vii.</i>	<i>July</i>	3,528,974.09
<i>viii.</i>	<i>August</i>	3,528,974.90
<i>ix.</i>	<i>September</i>	3,645,242.11
<i>x.</i>	<i>October</i>	3,645,242.11
<i>xi.</i>	<i>November</i>	3,645,242.11
<i>xii.</i>	<i>December</i>	3,560,196.94
TOTAL		41,708,468.78

KATSINA STATE BOARD OF INTERNAL REVENUE

MONTHLY GRATUITY

<i>S/N</i>	<i>MONTHS OF ACCOUNT</i>	<i>TOTAL</i>
<i>i.</i>	<i>January</i>	00
<i>ii.</i>	<i>February</i>	00
<i>iii.</i>	<i>March</i>	6,243,552.23
<i>iv.</i>	<i>April</i>	00
<i>v.</i>	<i>May</i>	00
<i>vi.</i>	<i>June</i>	6,192,189.73
<i>vii.</i>	<i>July</i>	6,566,587.30
<i>viii.</i>	<i>August</i>	1,077,348.51
<i>ix.</i>	<i>September</i>	91,435.20
<i>x.</i>	<i>October</i>	4,100,138.90
<i>xi.</i>	<i>November</i>	00
<i>xii.</i>	<i>December</i>	00
TOTAL		24,271,251.87

KATSINA STATE WATER BOARD

MONTHLY SALARIES

S/N	MONTHS	AMOUNT
<i>i.</i>	<i>January</i>	<i>13,136,920.16</i>
<i>ii.</i>	<i>February</i>	<i>13,136,920.26</i>
<i>iii.</i>	<i>March</i>	<i>13,146,840.12</i>
<i>iv.</i>	<i>April</i>	<i>12,927,247.42</i>
<i>v.</i>	<i>May</i>	<i>12,860,623.85</i>
<i>vi.</i>	<i>June</i>	<i>12,663,951.43</i>
<i>vii.</i>	<i>July</i>	<i>12,645,561.06</i>
<i>viii.</i>	<i>August</i>	<i>12,598,602.98</i>
<i>ix.</i>	<i>September</i>	<i>12,466,284.83</i>
<i>x.</i>	<i>October</i>	<i>12,363,382.37</i>
<i>xi.</i>	<i>November</i>	<i>12,274,658.77</i>
<i>xii.</i>	<i>December</i>	<i>12,353,602.01</i>
	TOTAL	152,574,595.26

KATSINA STATE WATER BOARD

MONTHLY PENSION

S/N	MONTHS OF ACCOUNT	TOTAL
<i>i.</i>	<i>January</i>	<i>6,756,257.45</i>
<i>ii.</i>	<i>February</i>	<i>6,738,539.67</i>
<i>iii.</i>	<i>March</i>	<i>6,789,032.53</i>
<i>iv.</i>	<i>April</i>	<i>7,021,384.41</i>
<i>v.</i>	<i>May</i>	<i>7,209,176.96</i>
<i>vi.</i>	<i>June</i>	<i>7,211,177.04</i>
<i>vii.</i>	<i>July</i>	<i>7,237,000.93</i>
<i>viii.</i>	<i>August</i>	<i>7,267,814.15</i>
<i>ix.</i>	<i>September</i>	<i>7,203,308.49</i>
<i>x.</i>	<i>October</i>	<i>7,433,881.68</i>
<i>xi.</i>	<i>November</i>	<i>7,419,825.11</i>
<i>xii.</i>	<i>December</i>	<i>7,329,262.84</i>
	TOTAL	85,616,661.26

KATSINA STATE TRANSPORT AUTHORITY

MONTHLY SALARIES

S/N	MONTHS OF ACCOUNT	TOTAL
<i>i.</i>	<i>January</i>	<i>10,430,756.68</i>
<i>ii.</i>	<i>February</i>	<i>10,722,415.91</i>
<i>iii.</i>	<i>March</i>	<i>10,712,415.85</i>
<i>iv.</i>	<i>April</i>	<i>10,752,415.97</i>
<i>v.</i>	<i>May</i>	<i>10,664,328.68</i>
<i>vi.</i>	<i>June</i>	<i>10,896,178.68</i>
<i>vii.</i>	<i>July</i>	<i>10,640,149.17</i>
<i>viii.</i>	<i>August</i>	<i>10,607,764.39</i>
<i>ix.</i>	<i>September</i>	<i>14,666,176.23</i>
<i>x.</i>	<i>October</i>	<i>10,538,726.35</i>
<i>xi.</i>	<i>November</i>	<i>10,490,580.47</i>
<i>xii.</i>	<i>December</i>	<i>10,498,353.41</i>
TOTAL		<i>131,620,261.79</i>

KATSINA MOTEL

MONTHLY SALARIES

S/N	MONTHS	AMOUNT
<i>i.</i>	<i>January</i>	<i>3,347,880.79</i>
<i>ii.</i>	<i>February</i>	<i>3,397,443.12</i>
<i>iii.</i>	<i>March</i>	<i>3,399,151.79</i>
<i>iv.</i>	<i>April</i>	<i>3,369,211.76</i>
<i>v.</i>	<i>May</i>	<i>3,369,145.81</i>
<i>vi.</i>	<i>June</i>	<i>3,369,152.23</i>
<i>vii.</i>	<i>July</i>	<i>3,354,152.29</i>
<i>viii.</i>	<i>August</i>	<i>3,354,125.41</i>
<i>ix.</i>	<i>September</i>	<i>3,326,099.10</i>
<i>x.</i>	<i>October</i>	<i>3,311,097.11</i>
<i>xi.</i>	<i>November</i>	<i>3,311,499.12</i>
<i>xii.</i>	<i>December</i>	<i>3,311,499.12</i>
	TOTAL	<i>40,220,457.65</i>

KATSINA STATE HOTELS BOARD

MONTHLY PENSION

S/N	MONTHS OF ACCOUNT	TOTAL
<i>i.</i>	<i>January</i>	2,898,452.00
<i>ii.</i>	<i>February</i>	2,941,258.85
<i>iii.</i>	<i>March</i>	2,266,374.83
<i>iv.</i>	<i>April</i>	2,894,589.97
<i>v.</i>	<i>May</i>	2,894,589.97
<i>vi.</i>	<i>June</i>	2,874,589.97
<i>vii.</i>	<i>July</i>	2,819,222.51
<i>viii.</i>	<i>August</i>	2,749,224.51
<i>ix.</i>	<i>September</i>	2,814,222.51
<i>x.</i>	<i>October</i>	2,794,722.46
<i>xi.</i>	<i>November</i>	2,806,722.55
<i>xii.</i>	<i>December</i>	2,796,389.17
TOTAL		33,550,359.30

MONTHLY PERSONNEL COST OF UMYUK

S\N	MONTH OF ACCOUNT	GROSS SALARY	NET PAID	DEDUCTION
<i>1</i>	<i>January</i>	180,893,517.06	128,443,836.31	52,449,680.75
<i>2</i>	<i>February</i>	195,865,534.45	141,728,870.46	54,136,663.99
<i>3</i>	<i>March</i>	177,534,575.95	125,652,173.24	51,882,402.71
<i>4</i>	<i>April</i>	175,248,500.90	122,621,641.78	52,626,859.12
<i>5</i>	<i>May</i>	174,781,835.58	121,552,755.69	53,229,079.89
<i>6</i>	<i>June</i>	173,163,443.33	120,728,380.15	52,435,063.18
<i>7</i>	<i>July</i>	182,793,427.00	128,067,785.64	54,725,641.36
<i>8</i>	<i>August</i>	169,205,566.97	114,520,942.21	54,684,624.76
<i>9</i>	<i>September</i>	169,105,533.28	113,141,643.75	55,963,889.53
<i>10</i>	<i>October</i>	170,247,267.47	113,141,643.13	57,105,624.34
<i>11</i>	<i>November</i>	175,779,753.41	120,446,017.53	55,333,735.88
<i>12</i>	<i>December</i>	172,780,729.49	118,221,170.93	54,559,558.56
	Total	2,117,399,684.89	1,468,266,860.82	649,132,824.07

BUDGET PERFORMANCE REVIEW ON RECURRENT (OVERHEAD) EXPENDITURE

S/N	PREVIOUS YEAR ACTUAL (2021) (N)	MINISTRY/DEPARTMENT	CODE	ACTUAL OVER HEAD EXPENDITURE (2022) (N)	FINAL BUDGET (N)	SUPPLEMENTARY BUDGET (N)	INITIAL/ORIGINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
ADMINISTRATIVE SECTOR			01						
1	3,574,499,701.58	Government House	011100100100	5,194,960,058.41	7,298,075,000.00	0.00	7,298,075,000.00	2,103,114,941.59	71.18%
2	290,745,176.00	Deputy Governor's Office	011100100200	959,423,402.23	493,117,764.00	0.00	493,117,764.00	-466,305,638.23	194.56%
3	161,058,993.61	Department of Inter-Governmental and Development Partners	011113200100	169,158,539.38	201,959,454.00	0.00	201,959,454.00	32,800,914.62	83.76%
4	4,877,260.00	Department of Empowerment and Social Intervention	011100700100	6,253,440.00	7,986,840.00	0.00	7,986,840.00	1,733,400.00	78.30%
5	0.00	State Bureau of Public Procurement	011101000100	35,070,476.00	108,150,000.00		108,150,000.00	73,079,524.00	32.43%
6	2,230,228.00	Sustainable Development Goals (SDGs)	011101000200	2,843,292.00	2,843,292.00	0.00	2,843,292.00	0.00	100.00%

7	653,982,105.75	Office of the Secretary to the Government of the State	011101300100	1,064,663,487.16	563,811,172.00	0.00	563,811,172.00	-500,852,315.16	188.83%
8	1,820,700.00	CSDA	011101300100	0.00	4,284,000.00	0.00	4,284,000.00	4,284,000.00	0.00%
9	32,441,490.00	Office of the Special Adviser Security	011101300300	7,680,000.00	101,912,720.00	0.00	101,912,720.00	94,232,720.00	7.54%
10	15,697,069.00	Ministry of Religious Affairs	011103700100	134,015,058.96	11,895,320.00	0.00	11,895,320.00	-122,119,738.96	1126.62%
11	4,256,917.00	Islamic Education Bureau	011103700200	6,393,244.00	11,273,236.00	0.00	11,273,236.00	4,879,992.00	56.71%
12	508,294,251.96	Pilgrims Welfare Board	011103700300	1,268,109,210.84	1,722,678,103.00	0.00	1,722,678,103.00	454,568,892.16	73.61%
13	10,198,000.00	Ministry of Special Services	011104400100	11,601,000.00	13,510,400.00	0.00	13,510,400.00	1,909,400.00	85.87%
14	3,439,855.00	Department of Banking & Finance	011118300100	4,413,864.00	7,903,864.00	0.00	7,903,864.00	3,490,000.00	55.84%
15	2,479,880,604.00	Katsina State House of Assembly	011200300100	2,873,834,946.00	2,904,832,176.00	0.00	2,904,832,176.00	30,997,230.00	98.93%
16	7,745,047.00	Department of Legislative Matters	011200500100	5,383,164.00	5,383,164.00	0.00	5,383,164.00	0.00	100.00%
17	535,244,906.92	Ministry of Information, Culture and Home Affairs	012300100100	439,680,651.68	512,284,785.00	0.00	512,284,785.00	72,604,133.32	85.83%

18	8,575,862.00	Katsina State Television Authority	012300300100	6,364,186.00	33,282,936.00	0.00	33,282,936.00	26,918,750.00	19.12%
19	19,655,236.00	Katsina State Radio Service	012300400100	5,570,502.00	80,039,252.00	0.00	80,039,252.00	74,468,750.00	6.96%
20	7,744,225.00	Government Printing Department	012301300100	6,860,288.96	6,027,948.00	0.00	6,027,948.00	-832,340.96	113.81%
21	4,825,944.00	History & Culture Bureau	012301500100	5,983,986.00	18,259,851.00	0.00	18,259,851.00	12,275,865.00	32.77%
22	3,694,021.00	Department of Party Liaison	012300100200	4,728,444.00	4,978,444.00	0.00	4,978,444.00	250,000.00	94.98%
23	198,611,773.00	Department of Political Affairs	012300100300	217,299,500.00	258,924,060.00	0.00	258,924,060.00	41,624,560.00	83.92%
24	89,701,849.00	Office of the Head of Civil Service of the State	012500100100	145,154,137.19	104,950,736.00	0.00	104,950,736.00	-40,203,401.19	138.31%
25	451,521,472.77	Directorate of Establishment, Pension and Training	012500500100	2,204,164,466.62	127,348,573.00	0.00	127,348,573.00	-2,076,815,893.62	1730.81%
26	4,810,000.00	Department of Human Capital Development	012500500200	5,628,000.00	5,628,000.00	0.00	5,628,000.00	0.00	100.00%
27	72,322,364.88	Office of The Auditor-General for the State	014000100100	83,492,594.00	53,488,276.00	0.00	53,488,276.00	-30,004,318.00	156.10%
28	16,538,327.00	Office of The Auditor-General for the Local Government	014000100200	14,113,734.00	14,387,484.00	0.00	14,387,484.00	273,750.00	98.10%

29	0.00	Audit Service Commission	014000300200	6,000,012.00	6,000,000.00		6,000,000.00	-12.00	100.00%
30	14,958,934.00	Civil Service Commission	014700100100	24,939,475.34	10,047,912.00	0.00	10,047,912.00	-14,891,563.34	248.21%
31	2,372,392.00	Local Government Service Commission	014700100200	2,469,936.00	3,694,424.00	0.00	3,694,424.00	1,224,488.00	66.86%
32	2,032,268.00	Local Government Staff Pension Board	011103500200	2,582,160.00	2,582,160.00	0.00	2,582,160.00	0.00	100.00%
33	21,583,904.00	State Independent Electoral Commission	014800100100	192,659,526.00	22,458,096.00	0.00	22,458,096.00	-170,201,430.00	857.86%
	9,205,360,878.47	SUB-TOTAL FOR ADMIN SECTOR		15,111,494,782.77	14,723,999,442.00	0.00	14,723,999,442.00	-387,495,340.77	102.63%
ECONOMIC SECTOR 02			02						
1	37,139,314.11	Ministry of Agriculture and Natural Resources	021500100100	51,050,755.59	22,371,864.00	0.00	22,371,864.00	-28,678,891.59	228.19%
2	0.00	Department of Forestry	021500100100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
3	7,054,523.00	Farmers Supply Company	021511000100	12,839,388.00	4,059,305.00	0.00	4,059,305.00	-8,780,083.00	316.30%
4	7,054,523.00	Agricultural and Rural Development Authority	021511400100	0.00	9,780,084.00	0.00	9,780,084.00	9,780,084.00	0.00%

5	9,213,800.00	Department of Livestock and Grazing Reserve	021511500100	10,788,864.00	18,343,740.00	0.00	18,343,740.00	7,554,876.00	58.81%
6	122,422,926.00	Ministry of Finance	022000100100	133,298,085.00	87,858,588.00	0.00	87,858,588.00	-45,439,497.00	151.72%
7	199,290,660.00	Ministry of Budget and Economic Planning	022000300100	128,092,000.00	161,020,000.00	0.00	161,020,000.00	32,928,000.00	79.55%
8	7,386,672.00	State Bureau of Statistics	022000300200	8,783,330.00	9,450,000.00	0.00	9,450,000.00	666,670.00	92.95%
9	2,840,356,825.21	Office of the Accountant-General	022000700100	2,587,493,255.08	24,431,316,491.00	0.00	24,431,316,491.00	21,843,823,235.92	10.59%
10	1,278,416,790.00	Katsina State Internal Revenue Service	022000800100	953,797,653.66	1,369,595,200.00	0.00	1,369,595,200.00	415,797,546.34	69.64%
12	22,009,336.00	Ministry of Commerce, Industry and Tourism	022200100100	14,155,200.00	31,565,906.00	0.00	31,565,906.00	17,410,706.00	44.84%
13	4,250,000.00	Investment Promotion Agency	022200100200	4,999,992.00	6,000,000.00	0.00	6,000,000.00	1,000,008.00	83.33%
14	4,441,742.00	Department of Market Development	022205300100	6,615,732.00	6,615,732.00	0.00	6,615,732.00	0.00	100.00%
15	8,586,272.00	Ministry of Lands	022600100100	19,731,828.00	18,243,968.00	0.00	18,243,968.00	-1,487,860.00	108.16%
16	2,351,260.00	Katsina State Urban and Regional Planning Board	025305600100	2,987,472.00	105,187,472.00	0.00	105,187,472.00	102,200,000.00	2.84%

17	5,958,789.00	Office of the Surveyor-General	023400200100	3,451,200.00	3,451,207.00	0.00	3,451,207.00	7.00	100.00%
18	14,548,000.00	Department of Labour and Productivity	022700100100	22,201,060.00	23,410,000.00	0.00	23,410,000.00	1,208,940.00	94.84%
19	70,690,421.00	Department of Employment Promotion	022700500100	79,112,044.00	81,357,044.00	0.00	81,357,044.00	2,245,000.00	97.24%
20	31,455,832.00	Ministry of Science, Technology and Innovation	022800100100	67,495,892.00	26,077,388.00	0.00	26,077,388.00	-41,418,504.00	258.83%
21	49,678,241.00	Katsina State Institute of Technology and Management	022800700100	44,618,331.00	107,011,286.00	0.00	107,011,286.00	62,392,955.00	41.69%
22	3,888,429.00	Department of Power and Energy	023100100100	4,344,248.00	4,288,236.00	0.00	4,288,236.00	-56,012.00	101.31%
23	2,683,182.00	Rural Electrification Board (REB)	023100300100	4,530,040.00	3,500,040.00	0.00	3,500,040.00	-1,030,000.00	129.43%
24	8,469,011.00	Ministry of Resource Development	023305100100	20,891,532.00	33,161,532.00	0.00	33,161,532.00	12,270,000.00	63.00%
25	55,870,307.00	Ministry of Works, Housing and Transport	023400100100	100,355,824.00	8,282,628.00	0.00	8,282,628.00	-92,073,196.00	1211.64%

26	17,602,780.00	State Transport Authority (KTSTA)	023400100200	0.00	1,570,217,068.00	0.00	1,570,217,068.00	1,570,217,068.00	0.00%
27	48,387,588.00	Katsina State Road Maintenance Management Agency	023400400100	54,730,372.00	168,277,172.00	0.00	168,277,172.00	113,546,800.00	32.52%
28	10,719,320.00	State Housing Authority	025301000100	3,448,908.00	24,698,920.00	0.00	24,698,920.00	21,250,012.00	13.96%
29	566,141,732.00	Ministry of Water Resources	025200100100	1,192,833,614.00	1,096,660,504.00	0.00	1,096,660,504.00	-96,173,110.00	108.77%
30	3,250,296.00	Rural Water Supply and Sanitation Agency	025210300100	4,129,776.00	4,129,776.00	0.00	4,129,776.00	0.00	100.00%
31	0.00	Katsina State Water Board	025200100200	78,000,000.00	404,045,020.00	0.00	404,045,020.00	326,045,020.00	19.30%
32	3,666,549.00	Department of Rural and Semi-Urban Water Supply	025210400100	17,573,007.00	7,369,300.00	0.00	7,369,300.00	-10,203,707.00	238.46%
	5,442,985,120.32	SUB-TOTAL FOR ECONOMIC SECTOR		5,632,349,403.33	29,847,345,471.00	0.00	29,847,345,471.00	24,214,996,067.67	18.87%
LAW & JUSTICE SECTOR 03			03						
1	32,887,991.00	Judicial Service Commission	031801100100	69,830,816.00	36,930,175.00	0.00	36,930,175.00	-32,900,641.00	189.09%
2	660,149,238.70	Ministry of Justice	032600100100	268,737,684.08	1,055,446,000.00	0.00	1,055,446,000.00	786,708,315.92	25.46%

3	302,550,000.00	High Court of Justice	032605100100	327,576,672.00	362,050,000.00	0.00	362,050,000.00	34,473,328.00	90.48%
4	119,970,360.00	Sharia Court of Appeal	032605300100	156,708,092.00	107,943,130.00	0.00	107,943,130.00	-48,764,962.00	145.18%
5	7,007,138.00	Sharia Commission	032605400100	3,616,440.00	17,616,448.00	0.00	17,616,448.00	14,000,008.00	20.53%
	1,122,564,727.70	SUB-TOTAL FOR LAW & JUSTICE SECTOR		826,469,704.08	1,579,985,753.00	0.00	1,579,985,753.00	753,516,048.92	52.31%
SOCIAL SECTOR			05						
1	407,009,248.00	Ministry of Sports & Social Development	051300100100	479,901,472.96	381,434,324.00	0.00	381,434,324.00	-98,467,148.96	125.81%
2	0.00	Sport Council	051300100100	32,836,157.00	97,419,988.00	0.00	97,419,988.00	64,583,831.00	33.71%
3	13,558,992.00	State Emergency Management Agency	053505300100	3,645,839.00	26,330,211.00	0.00	26,330,211.00	22,684,372.00	13.85%
4	4,057,535.00	Department of Youth Development	051300200100	12,788,580.00	11,031,735.00	0.00	11,031,735.00	-1,756,845.00	115.93%
5	6,836,319.00	Ministry of Women Affairs	051400100100	14,804,496.64	10,425,076.00	0.00	10,425,076.00	-4,379,420.64	142.01%
6	40,448,167.00	Department of Girl Child Education and Child Development	051400100200	51,590,788.00	43,698,788.00	0.00	43,698,788.00	-7,892,000.00	118.06%

7	11,629,937.00	Department of Skills Acquisition and Vocational Training	051400200100	21,597,624.00	26,600,473.00	0.00	26,600,473.00	5,002,849.00	81.19%
8	337,070,550.92	Ministry of Education	051700100100	656,493,816.96	819,226,570.00	0.00	819,226,570.00	162,732,753.04	80.14%
9	51,541,612.00	State Universal Basic Education Board	051700300100	213,264,604.97	58,597,591.00	0.00	58,597,591.00	-154,667,013.97	363.95%
10	2,221,221.00	Katsina State Library Board	051700800100	3,995,116.00	2,845,116.00	0.00	2,845,116.00	-1,150,000.00	140.42%
11	2,393,057.00	Agency for Mass Education	051701000100	2,653,584.00	5,083,584.00	0.00	5,083,584.00	2,430,000.00	52.20%
12	2,892,101.00	Mathematical Improvement Project	051702900100	3,724,644.00	5,324,652.00	0.00	5,324,652.00	1,600,008.00	69.95%
13	97,598,897.00	Science and Technical Education Board (STEB)	051705300100	439,616,399.00	751,539,396.00	0.00	751,539,396.00	311,922,997.00	58.50%
14	11,816,328.00	Teachers Service Board	051705400100	7,863,144.00	11,163,144.00	0.00	11,163,144.00	3,300,000.00	70.44%
15	7,969,500.00	Department of Higher Education	051700100200	78,697,982.00	29,486,375.00	0.00	29,486,375.00	-49,211,607.00	266.90%
16	10,152,216.00	Yusuf Bala Usman College, Daura	051701700100	12,899,280.00	92,899,280.00	0.00	92,899,280.00	80,000,000.00	13.89%
17	22,138,361.00	Hassan Usman Katsina Polytechnic	051701800100	25,428,732.00	288,128,732.00	0.00	288,128,732.00	262,700,000.00	8.83%

18	12,210,272.00	Isa Kaita College of Education Dutsin-ma	051701900100	16,009,200.00	162,789,200.00	0.00	162,789,200.00	146,780,000.00	9.83%
19	502,077,217.88	Umaru Musa Yar'adua University, Katsina	051702100100	96,479,940.00	872,492,892.00	0.00	872,492,892.00	776,012,952.00	11.06%
20	11,220,450.00	Katsina State Scholarship Board	051705600100	9,792,564.00	25,487,564.00	0.00	25,487,564.00	15,695,000.00	38.42%
21	53,237,108.00	Ministry of Health	052100100100	88,422,786.96	15,461,864.00	0.00	15,461,864.00	-72,960,922.96	571.88%
22	6,886,651.00	Contributory Health Care Development Agency	052100200100	4,938,324.00	72,359,276.00	0.00	72,359,276.00	67,420,952.00	6.82%
23	80,204,818.00	State Primary Health Care Development Agency	052100300100	55,450,212.00	112,450,212.00	0.00	112,450,212.00	57,000,000.00	49.31%
24	7,666,989.00	College of Nursing and Midwifery	052110400100	8,222,520.00	51,363,564.00	0.00	51,363,564.00	43,141,044.00	16.01%
25	8,946,206.00	College of Health Sciences	052110600100	9,992,532.00	67,367,929.00	0.00	67,367,929.00	57,375,397.00	14.83%
26	1,735,413.00	Drugs Supply Management Agency	052111300200	2,204,448.00	47,684,448.00	0.00	47,684,448.00	45,480,000.00	4.62%
27	186,677,368.00	Hospital Services Management Board	052110200100	142,921,934.00	165,332,593.00	0.00	165,332,593.00	22,410,659.00	86.45%
28	10,750,000.00	State Agency for the Control of Aids	052111600100	9,129,996.00	76,310,171.00	0.00	76,310,171.00	67,180,175.00	11.96%

29	43,206,531.00	Department of Drugs, Narcotics and Human Trafficking	052111300100	63,361,276.00	150,762,492.00	0.00	150,762,492.00	87,401,216.00	42.03%
30	3,384,013.00	Ministry of Environment	053500100100	9,201,806.00	5,067,396.00	0.00	5,067,396.00	-4,134,410.00	181.59%
31	2,676,823.00	State Environmental Protection and Sanitation Agency	053501600100	23,514,344.00	33,914,344.00	0.00	33,914,344.00	10,400,000.00	69.33%
32	5,757,750.00	Ministry for Rural Development	051900100200	7,372,200.00	19,372,200.00	0.00	19,372,200.00	12,000,000.00	38.06%
33	3,677,375.00	Department of Community Development	055100300100	19,689,900.00	5,958,900.00	0.00	5,958,900.00	-13,731,000.00	330.43%
34	3,775,808.00	Ministry for Local Government and Chieftaincy Affairs	055100100100	2,659,131,668.65	1,376,449,152.00	0.00	1,376,449,152.00	-1,282,682,516.65	193.19%
	1,973,424,834.80	SUB-TOTAL FOR SOCIAL SECTOR		5,287,637,912.14	5,921,859,232.00	0.00	5,921,859,232.00	634,221,319.86	89.29%
	17,744,335,561.29	GRAND TOTAL		26,857,951,802.32	52,073,189,898.00	0.00	52,073,189,898.00	25,215,238,095.68	51.58%

The attention of the Ministry of Budget and Economic Planning and the Accounting Officers of MDA's with over expenditure is drawed to hence forth make objective estimate and the Budget should ensure control and monitoring the implementation of the Appropriation Law.

PENSION

The State Government Budgeted the sum of ₦6,031,091,376.00 for payment of Pension to retired civil servants in the State Ministries, Departments, Parastatals and past Governors/Deputy Governors in the year under review.

However, the sum of ₦5,835,475,414.33 was expended for the Ministries and Departments, and ₦456,688,610.66 for Parastatals in the year totaling ₦6,292,127,871.42 showing over expenditure of ₦261,036,495.42

It was observed that Pension was paid with Raw Data. This call for the need to screened, Verify and Capture the existing Pensioners in the State in order to have accurate Data and Fish out Death and Ghost Pensioners.

1. Ministries, Departments and Parastatals

The sum of ₦5,835,475,414.33 was expended to pay 115,945. pensioners for the State Ministries, Departments and Parastatals in which 700 Pensioners amounting to ₦116,531,379.56 were recognized as new pensioners and the sum of ₦9,341,864.23 representing amount paid to 221 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 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	10,128	496,312,239.95	55	8,501,035.66	20	767,400.85
(ii)	February	10,194	503,571,301.79	78	12,668,159.20	14	422,321.90
(iii)	March	10,234	504,702,900.43	54	6,569,133.32	18	522,373.22
(iv)	April	10,289	515,416,164.01	72	11,996,840.07	13	742,116.95
(v)	May	10,341	519,054,820.58	76	11,093,427.73	23	1,361,222.53
(vi)	June	10,382	526,374,803.43	66	11,589,219.65	26	811,074.98
(vii)	July	10,433	528,151,536.83	58	12,264,362.67	10	399,362.67
(viii)	August	10,474	532,718,929.87	60	11,424,894.99	17	685,754.20
(ix)	September	10,508	538,069,892.93	46	10,445,050.40	13	604,571.76
(x)	October	10,545	542,231,235.30	67	12,495,268.29	30	817,705.13
(xi)	November	10,580	540,061,836.78	43	2,849,783.27	12	175,966.27
(xii)	December	10,566	545,462,209.52	25	4,634,204.31	25	2,031,993.77
	Total	124,674	6,292,127,871.42	700	116,531,379.56	221	9,341,864.23

A. STATE PENSION

The sum of N 5,835,475,414.33 was expended for the payment of Pension to State as detailed below: -

S/NO	MONTH OF ACCOUNT	AMOUNT ₦
<i>i.</i>	<i>January</i>	459,052,567.02
<i>ii.</i>	<i>February</i>	465,985,506.46
<i>iii.</i>	<i>March</i>	467,001,921.33
<i>iv.</i>	<i>April</i>	477,715,184.91
<i>v.</i>	<i>May</i>	481,353,841.48
<i>vi.</i>	<i>June</i>	488,572,493.37
<i>vii.</i>	<i>July</i>	490,101,464.59
<i>viii.</i>	<i>August</i>	494,382,409.18
<i>ix.</i>	<i>September</i>	499,448,697.84
<i>x.</i>	<i>October</i>	503,560,261.03
<i>xi.</i>	<i>November</i>	501,390,862.51
<i>xii.</i>	<i>December</i>	506,910,204.61
	TOTAL	₦5,835,475,414.33

B. PARASTATALS PENSION

The sum of ~~N~~456,688,610.66 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	19,213,926.94	19,540,049.34	19,540,049.34	19,540,049.34	19,540,049.34	19,403,970.33	19,469,935.76	19,756,384.21	19,756,384.21	19,756,384.21	19,756,384.21	19,748,147.45	235,021,714.68
2	YBU CLGS Daura	3,574,013.74	3,574,013.74	3,574,013.74	3,574,013.74	3,574,013.74	3,574,013.74	3,665,343.21	3,665,343.21	3,665,343.21	3,665,343.21	3,665,343.21	3,665,343.21	43,436,141.70
3	IKCOE D/Ma	3,260,701.83	3,260,701.83	3,232,321.88	3,232,321.88	3,232,321.88	3,401,629.69	3,401,629.69	3,401,629.69	3,421,375.22	3,421,375.22	3,421,375.22	3,400,290.99	40,087,675.02
4	KTTV	1,914,422.34	1,914,422.34	1,934,600.39	1,934,600.39	1,934,600.39	1,934,600.39	1,934,600.39	1,934,600.39	2,034,082.67	2,011,740.75	2,011,740.75	2,011,740.75	23,505,751.94
5	State Radio	2,679,100.76	2,679,100.76	2,679,100.76	2,679,100.76	2,679,100.76	2,679,100.76	2,651,355.94	2,651,355.94	2,773,379.90	2,773,379.90	2,773,379.90	2,773,379.90	32,470,836.04
6	R.E.B	1,890,030.50	1,890,030.50	1,890,030.50	1,890,030.50	1,890,030.50	1,890,030.50	1,978,643.90	1,978,643.90	2,022,066.53	2,022,066.53	2,022,066.53	1,917,358.13	23,281,028.52
7	KURPB	2,954,400.26	2,954,400.26	3,077,785.93	3,077,785.93	3,113,939.50	3,145,888.09	3,175,486.79	3,175,486.79	3,175,486.79	3,247,607.89	3,247,607.89	3,247,607.89	37,593,484.01
8	P.W.B	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	1,506,600.02	1,506,600.02	1,506,600.02	1,506,600.02	18,079,200.24
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	281,536.57	3,212,778.51
	TOTAL	37,259,672.93	37,585,795.33	37,700,979.10	37,700,979.10	37,737,132.67	37,802,310.06	38,050,072.24	38,336,520.69	38,621,195.09	38,670,974.27	38,670,974.27	38,552,004.91	456,688,610.66

GRATUITY:

A. Processing of Gratuity:

I received total number of 814 files of Retired, death and Contract Gratuities from the Department of Establishment, Pension and Training, Board of Internal Revenue and Katsina State Water Board in the year under review. In addition to 105 files brought forward from previous year which makes the total number to be 919 files.

A total number of 847 files were checked and verified 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, Nine Hundred and Forty Nine Million, Two Thousand Four Hundred and sixty One Naira, fifty five Kobo only (₦2,949,002,461.55) Details on Table I.

The remaining 72, 69 files were on progress and 3No files were rejected and queried.

The sum of Twenty two million, one hundred and eight thousand, eighty kobo only (₦22,140,108.80) was deducted and to be remitted to the 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 Five million, seven hundred and three thousand, three hundred and three naira, seventy seven kobo (₦5,703,303.77) was also deducted being cost of Houses sold to Civil Servants under Special Committee and to be remitted to Government Special Escrow Account under Accountant General Account No. 5030113060 of Fidelity Bank Plc, Details on table IV.

Also the sum of Four million, ninety three thousand, seven hundred and ten naira, seventy nine kobo only (₦4,093,710.79) was deducted and to be remitted to General Manager, Katsina State Housing Authority being balance for settlement of Houses sold to the Civil Servants across the State, as Detailed on table V. Furthermore, the sum of Nine hundred and ninety eight thousand, six hundred and forty two naira, sixty five kobo only (₦998,642.65) was deducted and to be remitted

to Managing Director KTARDA, Chairman NLC and HAYYAT and SADIQ NIG. LTD being balance of Motorcycle loans and Plot sold to the Civil Servant as reflected on table VI, VII and VIII.

TABLE I

NUMBER OF CHECKED AND CERTIFIED FILES VALID FOR PAYMENT

<i>SN</i>	<i>MIN/DEPARTMENT</i>	<i>TYPE OF GRATUITY</i>	<i>NO OF BENEFICIARIES</i>	<i>GRATUITIES</i>	<i>ACRRUED PENSION</i>	<i>TOTAL</i>
<i>I</i>	<i>AGENCY FOR MASS EDUCATION</i>	<i>RETIREMENT</i>	<i>12</i>	<i>40,379,090.48</i>	<i>NIL</i>	<i>40,379,090.48</i>
<i>II</i>	<i>BOARD OF INTERNAL REVENUE</i>	<i>RETIREMENT DEATH</i>	<i>7 2</i>	<i>22,852,177.08</i>	<i>4,305,416.82</i>	<i>27,157,593.90</i>
<i>III</i>	<i>COLLEGE OF NURSING AND MIDWIFERY</i>	<i>RETIREMENT</i>	<i>1</i>	<i>1,049,426.28</i>	<i>NIL</i>	<i>1,049,426.28</i>
<i>IV</i>	<i>CIVIL SERVICE COMMISION</i>	<i>RETIREMENT</i>	<i>1</i>	<i>1,902,232.65</i>	<i>NIL</i>	<i>1,902,232.65</i>
<i>V</i>	<i>DEPT. OF ESTABLISHMENT</i>	<i>RETIREMENT DEATH</i>	<i>32 2</i>	<i>128,710,351.06</i>	<i>9,065,165.34</i>	<i>137,775,516.40</i>
<i>VI</i>	<i>DEPT.COMMUNITY DEV</i>	<i>RETIREMENT DEATH</i>	<i>2 1</i>	<i>11,369,827.27</i>	<i>2,575,473.94</i>	<i>13,945,301.21</i>
<i>VII</i>	<i>DEPT. DRUG NARCOTICS AND HUMAN TRAFFICING</i>	<i>RETIREMENT</i>	<i>2</i>	<i>5,977,775.95</i>	<i>NIL</i>	<i>5,977,775.95</i>
<i>VIII</i>	<i>DEPT OF RURAL AND SEMI URBAN WATER SUPPLY</i>	<i>RETIREMENT</i>	<i>4</i>	<i>16,633,639.94</i>	<i>NIL</i>	<i>16,633,639.94</i>
<i>IX</i>	<i>DEPT OF SKILL ACQUISITION AND VOC</i>	<i>RETIREMENT DEATH</i>	<i>3</i>	<i>3,540,194.99</i>	<i>NIL</i>	<i>3,540,194.99</i>
<i>X</i>	<i>DEPT. OF YOUTH AND DEVELOPMENT</i>	<i>RETIREMENT</i>	<i>4</i>	<i>18,559,682.28</i>	<i>NIL</i>	<i>18,559,682.28</i>
<i>XI</i>	<i>DEPUTY GOV OFFICE</i>	<i>RETIREMENT</i>	<i>2</i>	<i>3,370,306.17</i>	<i>NIL</i>	<i>3,370,306.17</i>
<i>XII</i>	<i>DRUG AND MEDICAL SUPPLY AGENCY</i>	<i>RETIREMENT</i>	<i>1</i>	<i>1,004,158.01</i>	<i>NIL</i>	<i>1,004,158.01</i>
<i>XIII</i>	<i>GIRL S CHILD EDUCATION</i>	<i>RETIREMENT</i>	<i>1</i>	<i>786,944.24</i>	<i>NIL</i>	<i>786,944.24</i>
<i>XIV</i>	<i>GOVERNMENT HOUSE</i>	<i>RETIREMENT</i>	<i>7</i>	<i>11,233,448.87</i>	<i>NIL</i>	<i>11,233,448.87</i>
<i>XV</i>	<i>HIGH COURT</i>	<i>RETIREMENT DEATH</i>	<i>29 6</i>	<i>113,947,468.33</i>	<i>8,840,046.85</i>	<i>122,787,515.18</i>

XVI	HEAD OF SERVICE	RETIREMENT DEATH	32 2	251,057,478.94	12,452,523.55	263,510,002.49
XVII	HOUSE OF ASSEMBLY	RETIREMENT	2	2,260,041.62	NIL	2,260,041.62
XVIII	H.S.M.B	RETIREMENT DEATH	53 13	158,254,684.67	18,209,091.05	176,463,775.72
XIX	HUK POLY	RETIREMENT DEATH	4 4	28,216,012.77	7,797,782.94	36,013,795.71
XX	ISA KAITA COLLEGE OF EDUCATION	RETIREMENT DEATH	6 3	23,095,000.89	15,253,088.05	38,348,088.44
XXI	INEC	RETIREMENT	5	8,083,228.68	NIL	8,083,228.68
XXII	KATSINA PILGRIMS WELFARE BOARD	RETIREMENT	1	4,711,878.00	NIL	4,711,878.00
XXIII	KATSINA SPORT	RETIREMENT	1	1,585,860.72	NIL	1,585,860.72
XXIV	KATSINA STATE BUREAU OF STATISTICS	RETIREMENT	3	5,316,840.72	NIL	5,316,840.72
XXV	KT. INSTITUTE OF TECHNOLOGY	RETIREMENT DEATH	1	274,812.00	NIL	274,812.00
XXVI	KATSINA HOTEL BOARD	RETIREMENT DEATH	1	3,223,393.90	NIL	3,223,393.90
XXVII	KATSINA STATE RADIO SERVICE	RETIREMENT	6	18,026,473.98	NIL	18,026,473.98
XXVIII	KT.S.T.A	RETIREMENT DEATH	6 1	10,887,970.72	2,297,044.30	13,185,015.02
XXIX	KT.T.V	RETIREMENT	3 1	7,689,645.75	3,266,046.72	10,955,692.47
XXX	LIBRARY BOARD	RETIREMENT	6	18,936,860.35	NIL	18,936,860.35
XXXI	LOCAL GOVERNMENT AUDIT	RETIREMENT DEATH	8	33,316,243.06	NIL	33,316,243.06
XXXII	LOCAL GOVT. SERVICE COMM.	RETIREMENT	1	1,673,328.54	NIL	1,673,328.54
XXXIII	LOCAL GOVT. STAFF PENSION BOARD	RETIREMENT	1	3,737,782.44	NIL	3,737,782.44
XXXIV	MIN. FOR LOCAL GOVT. & CA	RETIREMENT	3	10,461,486.17	NIL	10,461,486.17
XXXV	MIN. OF BUDGET AND ECON. PLANNING	RETIREMENT DEATH	1 1	6,063,657.56	7,372,872.93	13,436,530.49
XXXVI	MIN. OF AGRICULTURE	RETIREMENT DEATH	80 1	226,266,038.70	1,563,076.15	227,829,114.85
XXXVII	MIN. OF COMMERCE	RETIREMENT DEATH	7 3	19,557,829.06	5,465,490.01	25,023,319.07
XXXVIII	MIN. OF EDUCATION	RETIREMENT DEATH	289 31	991,976,607.71	63,102,175.88	1,055,078,783.59

XXXIX	MINISTRY OF FINANCE	RETIREMENT DEATH	41 2	205,484,308.63	9,054,078.48	214,538,387.11
XL	MIN. OF INFORMATION	RETIREMENT DEATH	20 1	78,290,373.10	5,968,378.80	84,258,751.90
XLI	MIN. OF JUSTICE	RETIREMENT	4	37,179,364.56	NIL	37,179,364.56
XLII	MINISTRY OF SPORT	RETIREMENT DEATH	11	42,372,093.60	NIL	42,372,093.60
XLIII	MINISTRY OF WORKS	RETIREMENT DEATH	15 2	47,476,526.90	7,179,012.08	54,655,538.98
XLIV	MINISTRY OF WOMEN AFFAIRS	RETIREMENT DEATH	4	11,249,739.28	NIL	11,249,739.28
XLV	MINISTRY OF WATER RESOURCES	RETIREMENT DEATH	1	2,042,091.00	NIL	2,042,091.00
XLVI	RURAL ELECTRICITY BOARD	RETIREMENT DEATH	2	6,655,334.09	NIL	6,655,334.09
XLVII	RUWASSA	RETIREMENT	3	7,616,782.08	NIL	7,616,782.08
XLVIII	SCHOLARSHIP BOARD	RETIREMENT DEATH	2	10,947,174.48	NIL	10,947,174.48
XLIX	SEPA	RETIREMENT	1	1,117,836.27	NIL	1,117,836.27
L	SGS OFFICE	RETIREMENT DEATH	5 1	7,725,346.34	1,894,637.76	9,616,984.10
LI	STATE AUDIT	RETIREMENT DEATH	5 1	22,782,114.94	2,505,111.80	25,287,226.74
LII	STATE EMERGENCY MANAGEMENT AGENCY	RETIREMENT	1	2,471,322.30	NIL	2,471,322.30
LIII	UMYU	RETIREMENT DEATH	5 1	6,187,607.80	720,028.20	6,907,639.00
LIV	URBAN AND REGIONAL PLANNING	RETIREMENT DEATH	6	13,962,921.52	NIL	13,962,921.52
LV	WATER BOARD	RETIREMENT	11 2	32,388,381.41	4,340,883.40	36,729,264.81
LVI	YUSUF BALA USMAN DAURA	RETIREMENT	1	3,835,837.60	NIL	3,835,837.60
TOTAL			847	2,755,775,036.45	193,227,425.10	2,949,002,461.55

TABLE II
UNEARNED SALARIES DEDUCTION
REMITTED TO ACCOUNTANT GENERAL

<i>SN</i>	<i>MIN/DEPT.</i>	<i>AMOUNT</i>	<i>TOTAL</i>
<i>I</i>	<i>DEPT.COMMUNITY DEV.</i>	<i>149,477.68</i>	<i>149,477.68</i>
<i>II</i>	<i>DEPT. DRUG NARCOTICS AND</i>	<i>75,073.38</i>	<i>75,073.38</i>
<i>III</i>	<i>HIGH COURT</i>	<i>2,364,000.73</i>	<i>2,364,000.73</i>
<i>IV</i>	<i>OFFICE OF HEAD OF SERVICE</i>	<i>3,197,817.33</i>	<i>3,197,817.33</i>
<i>V</i>	<i>H.S.M.B</i>	<i>3,348,043.81</i>	<i>3,348,043.81</i>
<i>VI</i>	<i>MIN. OF BUDGET AND ECON. P</i>	<i>75,019.76</i>	<i>75,019.76</i>
<i>VII</i>	<i>MIN OF AGRIC</i>	<i>538,842.92</i>	<i>538,842.92</i>
<i>VIII</i>	<i>MIN.OF COMMERCE</i>	<i>161,919.15</i>	<i>161,919.15</i>
<i>IX</i>	<i>MIN OF EDUCATION</i>	<i>10,084,677.95</i>	<i>10,084,677.95</i>
<i>X</i>	<i>MIN. OF FINANCE</i>	<i>406,786.08</i>	<i>406,786.08</i>
<i>XI</i>	<i>MIN. OF INFORMATION</i>	<i>210,004.78</i>	<i>210,004.78</i>
<i>XII</i>	<i>MIN.OF WORKS</i>	<i>544,060.38</i>	<i>544,060.38</i>
<i>XIII</i>	<i>STATE AUDIT</i>	<i>168,995.64</i>	<i>168,995.64</i>
	<i>TOTAL</i>	<i>21,324,719.59</i>	<i>21,324,719.59</i>

TABLE III
VEHICLE LOAN DEDUCTION
REMITTED TO ACCOUNTANT GENERAL

<i>SN</i>	<i>MIN/DEPT.</i>	<i>AMOUNT</i>	<i>TOTAL</i>
<i>I</i>	<i>CIVIL SERVICE COMMISSION</i>	<i>16,666.72</i>	<i>16,666.72</i>
<i>II</i>	<i>GIRL CHILD EDUCATION</i>	<i>9,166.75</i>	<i>9,166.75</i>
<i>III</i>	<i>GOVERNMENT HOUSE</i>	<i>50,959.87</i>	<i>50,959.87</i>
<i>IV</i>	<i>OFFICE OF THE HEAD OF SERVICE</i>	<i>40,277.66</i>	<i>40,277.66</i>
<i>V</i>	<i>MIN OF AGRIC</i>	<i>40,937.42</i>	<i>40,937.42</i>
<i>VI</i>	<i>MIN OF EDUCATION</i>	<i>367,380.60</i>	<i>367,380.60</i>
<i>VII</i>	<i>MIN. OF FINANCE</i>	<i>117,222.26</i>	<i>117,222.26</i>
<i>VIII</i>	<i>MIN OF WOMEN AFFAIRS</i>	<i>5,833.43</i>	<i>5,833.43</i>
<i>IX</i>	<i>RUWASSA</i>	<i>4,166.67</i>	<i>4,166.67</i>
<i>X</i>	<i>S.G.S</i>	<i>8,333.30</i>	<i>8,333.30</i>
<i>XI</i>	<i>STATE AUDIT</i>	<i>123,888.94</i>	<i>123,888.94</i>
<i>XII</i>	<i>U.R.P.B</i>	<i>30,555.59</i>	<i>30,555.59</i>
	<i>TOTAL</i>	<i>815,389.21</i>	<i>815,389.21</i>

TABLE IV
SALES OF HOUSES UNDER SPECIAL COMMITTEE
REMITTED TO ACCOUNTANT GENERAL

<i>SN</i>	<i>MIN/DEPT</i>	<i>AMOUNT</i>	<i>TOTAL</i>
<i>I</i>	<i>OFFICE OF HEAD OF</i>	2,755,021.52	2,755,021.52
<i>II</i>	<i>SERVICE</i> <i>MIN. OF AGRICULTURE</i>	2,948,282.25	2,948,282.25
<i>TOTAL</i>		5,703,303.77	5,703,303.77

TABLE V
HOUSING LOAN DEDUCTION
REMITTED TO GENERAL MANAGER HOUSING AUTHORITY

<i>SN</i>	<i>MIN/DEPT</i>	<i>AMOUNT</i>	<i>TOTAL</i>
<i>I</i>	<i>MIN OF AGRIC</i>	3,630,265.40	3,630,265.40
<i>II</i>	<i>MIN. OF EDUCATION</i>	463,445.39	463,445.39
<i>TOTAL</i>		4,093,710.79	4,093,710.79

TABLE VI
KTARDA LOAN DEDUCTION
REMITTED TO MANAGING DIRECTOR KATARDA

<i>SN</i>	<i>MIN/DEPT</i>	<i>AMOUNT</i>	<i>TOTAL</i>
<i>i.</i>	<i>MIN. OF AGRICULTURE</i>	205,700.25	205,700.25
<i>ii</i>	<i>MIN. OF EDUCATION</i>	2,604.09	2,604.09
<i>iii.</i>	<i>MIN. OF FINANCE</i>	39,062.39	39,062.39
<i>TOTAL</i>		247,366.73	247,366.73

TABLE VII

NLC LOAN DEDUCTION
REMITTED TO CHAIRMAN NLC

<i>SN</i>	<i>MIN/DEPT</i>	<i>AMOUNT</i>	<i>TOTAL (N)</i>
<i>I</i>	<i>H.O.S</i>	<i>13,182.00</i>	<i>13,182.00</i>
<i>II</i>	<i>MIN OF AGRIC</i>	<i>448,184.00</i>	<i>448,184.00</i>
<i>III</i>	<i>MIN OF EDUCATION</i>	<i>65,910.00</i>	<i>65,910.00</i>
<i>TOTAL</i>		<i>527,276.00</i>	<i>527,276.00</i>

TABLE VIII

HOUSING LOAN DEDUCTION
REMITTED TO HAYYAT AND SADIQ NIG LTD

<i>SN</i>	<i>MIN/DEPT</i>	<i>AMOUNT</i>	<i>TOTAL (N)</i>
<i>I</i>	<i>STATE AUDIT</i>	<i>223,999.92</i>	<i>223,999.92</i>
<i>TOTAL</i>		<i>223,999.92</i>	<i>223,999.92</i>

B. Payment of Gratuity:

The sum of ~~₦6,000,000,000.00~~ was budgeted for payment of Gratuity within the year and the sum of ₦1,962,976,334.42 was paid to 759 Retired/Death leaving a Balance of ₦4,037,023,665.58 and there was liability of Gratuity and Accrued Pension to the tune of ₦4,324,573,562.96 as at 31st December, 2022

CONSOLIDATED REVENUE FUND CHARGES

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. Audit Service Commission*
 - c. Local Government Service Commission*
 - d. Judicial Service Commission*
 - e. State Independent Electoral Commission*
 - f. 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

<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>	<i>7,783,002.48</i>	
	<i>b. 1 No Deputy Governor</i>	<i>7,392,787.56</i>	
	<i>c. 1No Auditor General (State)</i>	<i>6,084,373.68</i>	
	<i>d. 1No Auditor General (Local Govts)</i>	<i>5,688,000.72</i>	
			<i>26,948,164.44</i>

	<p>e. State INEC</p> <p>i. 1No Chairman</p> <p>ii. 6No Electoral Commissioners</p>	<p>6,084,373.68</p> <p><u>31,758,004.02</u></p>	<p>37,842,377.70</p>
	<p>f. Audit Service Commission (ASC)</p> <p>i. 1No Chairman</p> <p>ii. 3No Permanent Commissioners</p>	<p>0.00</p> <p><u>12,798,001.62</u></p>	<p>12,798,001.62</p>
	<p>g. Civil Service Commission (CSC)</p> <p>iii. 1No Chairman</p> <p>iv. 4No Permanent Commissioners</p>	<p>6,084,373.68</p> <p><u>22,752,002.88</u></p>	<p>28,836,376.56</p>
	<p>h. Teachers Service Board (TSB)</p> <p>i. 1No Chairman</p> <p>ii. 4No Permanent Commissioners</p>	<p>6,084,373.68</p> <p><u>21,330,002.70</u></p>	<p>27,414,376.38</p>
	<p>i. Local Government Service Commission</p> <p>i. 1No Chairman</p> <p>ii. 6No Permanent Commissioners</p>	<p>6,084,373.68</p> <p><u>34,128,004.32</u></p>	<p>40,212,378.00</p>
	Total for Executive		174,051,674.70
II.	<u>JUDICIARY</u>		
	<p>a. 1No Chairman</p> <p>b. 4No Judicial Service Commission</p>	<p>0.00</p> <p>22,752,002.88</p>	<p>22,752,002.88</p>
III.	<u>LEGISLATURE</u>		
	<p>a. 1No Speaker</p> <p>b. 1No Deputy Speaker</p> <p>c. 2No Majority/Minority</p> <p>d. 30No Honourable Members (each at ₦6,752,985.36 per annum)</p>	<p>8,281,368.96</p> <p>7,302,211.80</p> <p>13,505,970.72</p> <p><u>200,338,565.68</u></p>	<p><u>229,428,117.16</u></p>
	Total for Judiciary and Legislature		252,180,120.04
	GRAND TOTAL		426,231,794.74

Table No. II

STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES

S/N	DETAILS OF EXPENDITURE	CODES	ACTUAL EXPENDITURE 2022 (N)	FINAL BUDGETTED (N)	SURPLUS/DEFICIT (N)
1	CONSOLIDATED SALARY				
	ADMIN SECTOR	01			
	<i>a. Executive</i>	21010103	136,752,555.48	167,407,324.00	30,654,768.52
	<i>b. Legislature</i>	21010103	239,312,860.00	239,312,860.00	0.00
	Sub Total		376,065,415.48	406,720,184.00	30,654,768.52
	LAW AND JUSTICE SECT.	03			
	<i>a. Judiciary</i>	21010103	22,752,002.88	28,132,920.00	5,380,917.12
	Sub Total		22,752,002.88	28,132,920.00	5,380,917.12
	SOCIAL SECTOR	04			
	<i>a. Executive</i>	21010103	27,414,376.38	24,604,240.00	2,810,136.38
Sub Total		27,414,376.38	24,604,240.00	2,810,136.38	
Total		426,231,794.74	459,457,344.00	38,845,822.02	
2	PENSION & GRATUITY				
	ADMIN SECTOR	01			
	<i>a. Pension Statutory</i>	21030102	6,292,127,871.42	6,000,000,000.00	-292,127,871.42
	<i>b. Gratuities Statutory</i>	21030101	1,962,976,334.42	6,000,000,000.00	4,037,023,665.58
	<i>c. Pension to Past Governors/Deputy Governors</i>	21030104		31,091,376.00	31,091,376.00
Total		8,255,104,205.84	12,031,091,376.00	3,775,987,170.16	
3	OTHERS				
	ADMIN SECTOR	01			
	<i>a. 2.5% Contribution to LGPB</i>	21010103	416,313,576.00	416,313,570.00	-6.00
	Sub Total		416,313,576.00	416,313,570.00	-6.00
	SOCIAL SECTOR	04			
	<i>a. 10% Salary Contribution to SUBEB</i>	22070102	56,347,920.00	1,972,719,920.00	1,916,372,000.00
Sub Total		56,347,920.00	1,972,719,920.00	1,916,372,000.00	
Total		472,661,496.00	2,389,033,490.00	1,916,371,994.00	
Grand Total			9,153,997,496.58	14,879,582,210.00	5,725,584,713.42

TABLE NO. III**SUMMARY FOR STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES**

<i>S/N</i>	<i>DETAILS OF EXPENDITURE</i>	<i>CODES</i>	<i>ACTUAL EXPENDITURE 2022 (N)</i>	<i>FINAL BUDGETTED (N)</i>	<i>SURPLUS/DEFICIT (N)</i>
	ADMIN SECTOR	01			
1	Consolidated Salaries	21010103	376,065,415.48	406,720,184.00	30,654,768.52
2	Pension Statutory	21030102	6,292,127,871.42	6,000,000,000.00	-292,127,871.42
3	Gratuities Statutory	21030101	1,962,976,334.42	6,000,000,000.00	4,037,023,665.58
4	Pension to Past Governors/Deputy Governors	21030104	0	31,091,376.00	31,091,376.00
5	2.5% Contribution to LGPB	21010103	416,313,576.00	416,313,570.00	-6.00
	SUB-TOTAL		9,047,483,197.32	12,854,125,130.00	3,806,641,932.68
	LAW AND JUSTICE SECTOR	03			
1	Judiciary	21010103	22,752,002.88	28,132,920.00	5,380,917.12
	SUB-TOTAL		22,752,002.88	28,132,920.00	5,380,917.12
	SOCIAL SECTOR	04			
1	Executive	21010103	27,414,376.38	24,604,240.00	2,810,136.38
2	10% Salary Contribution to SUBEB	22070102	56,347,920.00	1,972,719,920.00	1,916,372,000.00
	SUB-TOTAL		83,762,296.38	1,997,324,160.00	1,913,561,863.62
	GRAND TOTAL		9,153,997,496.58	14,879,582,210.00	5,725,584,713.42

Table No. IV.

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

S/NO	MONTH	AMOUNT₦
<i>i.</i>	<i>January</i>	<i>34,956,399.06</i>
<i>ii.</i>	<i>February</i>	<i>34,956,399.06</i>
<i>iii.</i>	<i>March</i>	<i>34,956,399.06</i>
<i>iv.</i>	<i>April</i>	<i>36,378,399.24</i>
<i>v.</i>	<i>May</i>	<i>36,378,399.24</i>
<i>vi.</i>	<i>June</i>	<i>36,378,399.24</i>
<i>vii.</i>	<i>July</i>	<i>36,378,399.24</i>
<i>viii.</i>	<i>August</i>	<i>36,378,399.24</i>
<i>ix.</i>	<i>September</i>	<i>35,815,650.46</i>
<i>x.</i>	<i>October</i>	<i>35,341,650.40</i>
<i>xi.</i>	<i>November</i>	<i>35,341,650.40</i>
<i>xii.</i>	<i>December</i>	<i>32,971,650.10</i>
	TOTAL	426,231,794.74

LOCAL GOVERNMENT STAFF PENSION BOARD

2.5% STATE CONTRIBUTION

During the year under review, the State Government contributed the sum of ₦416,313,570.00 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	34,692,798.00	
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 =		₦416,313,576.00	

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.

SUMMARY OF DEBTORS

S/N	ISSUING MDA	DATE	NATURE OF LOAN	AMOUNT LOANED ₦	ADDITIONAL AMOUNT LOANED 2022 ₦	TOTAL AMOUNT LOANED ₦	REPAYMENT ₦	OUTSTANDING ₦
1	Ministry of finance	May, 2015 to May, 2023	Loan Granted to Local Governments.	30,127,852,014.49	0.00	30,127,852,014.49	8,614,717,735.41	21,513,134,279.08
2	Ministry of Finance		Refurbishing Loan to State Civil Servants.	105,080,000.00	0.00	105,080,000.00	56,299,192.96	48,780,807.04
3	Katsina State Water Board		Proceed from Water Consumers	981,066,346.59	43,045,289.41	1,024,111,636.00	0	1,024,111,636.00
4	Min. of Commerce	07/08/2018	Nigeria Union of Road Transport Workers.	144,000,000.00	0.00	144,000,000.00	12,305,613.22	131,894,386.78
5	Min. of Commerce	Dec., 2010	Association of Traders and Skill Acquisition.	300,000,000.00	0.00	300,000,000.00	0	300,000,000.00
6.	Min. of Commerce	07/08/2018	Association of Kolanut Sellers	30,000,000.00	0.00	30,000,000.00	0	30,000,000.00
7.	Min of Commerce		Saulawa Machines	12,000,000.00	0.00	12,000,000.00	0	12,000,000.00
8.	Mini. Of Commerce	21/06/2021	A.A Huda Multi-Purpose Cooperative Society	2,922,500.00	0.00	2,922,500.00	0	2,922,500.00
9.	Min. of Commerce		Kafur Hanset Repairs	2,000,000.00	0.00	2,000,000.00	0	2,000,000.00
10.	Katsina Motel	27/10/2010	Loan To Hotel Management Service.	130,000,000.00	0.00	130,000,000.00	36,448,405.68	93,551,594.32
11	Fatima Baika Central Market.		Rent Arrears against Traders.	36,570,134.00	10,837,926.00	47,408,060.00	3,113,223.00	44,294,837.00

12.	KTARDA	31/12/2017	Animal Traction Loan	553,715,000.00	0.00	553,715,000.00	11,195,000.00	542,520,000.00
13.	Ministry of finance		Federal Government Bailout for Local Governments.	6,722,495,090.28	0.00	6,722,495,090.28	0	6,722,495,090.28
14.	Housing Authority		Outstanding Loan of Houses Allocated to Individuals.	7,651,574,298.90	1,796,273,431.10	9,447,847,730.00	6,512,043,311.69	2,935,804,418.31
15.	Kaseed	19/10/2015	Loan disbursed to 58,107 Individual Beneficiaries.	2,497,109,778.00	0.00	2,497,109,778.00	248,483,607.25	2,248,626,170.75
16	KTARDA		Small, Medium and Large Scale Farmers Loan	125,000,000.00	0.00	125,000,000.00	9,478,300.00	115,521,700.00
17	KTARDA		Water Pump Loan Package	90,000,000.00	35,470,300.00	125,470,300.00	7,875,400.00	117,594,900.00
18.	KTARDA	2013	Animal Traction Programme (ATP), 2013	97,965,000.00	0.00	97,965,000.00	4,505,000.00	93,460,000.00
19.	KTARDA	2014	Animal Traction Programme (ATP), 2014	447,750,000.00	0.00	447,750,000.00	17,929,400.00	429,820,600.00
20.	Ministry of Agriculture	2016	CBN ABP 2016 Dry Season Validated form	243,559,500.00	0.00	243,559,500.00	0.00	243,559,500.00
21.	Ministry of Agriculture		Unvalidated farmers	480,950,455.99	0.00	480,950,455.99	295,000,000.00	185,950,455.99
22	Ministry of Agriculture	2017	CBN ABP Anchor Borrower Loan 2017 (Wet Season) Input Supplies	779,889,000.00	0.00	779,889,000.00	251,056,000.00	528,833,000.00
TOTAL				51,561,499,118.25	1,885,626,946.51	53,447,126,064.76	16,080,450,189.21	37,366,675,875.55

*I strongly advised that a high powered Committee should be instituted or the matter be referred to Multi-door Court for arbitration to recover the sum **₦37,366,675,875.55** from the Debtors.*

**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, 2022

S/N	DEBT PROFILE	AMOUNT	TOTAL AMOUNT
1.	DOMESTIC DEBT		
	<i>Pension and Gratuity</i>	4,324,573,562.96	
	<i>Contractors Arrears</i>	2,137,656,070.05	
	<i>CBN Salary Bailout</i>	7,668,252,416.42	
	<i>Budget Support</i>	17,303,880,783.37	
	<i>SMEDAN</i>	553,011,121.01	
	<i>Excess Crude</i>	7,083,333,333.25	
	<i>Sukuk Bond</i>	8,554,331,927.50	47,625,039,214.56
2.	EXTERNAL DEBT		
	<i>Katsina State Health system Dev, IV</i>	1,451,091.18	
	<i>Katsina State Health system Dev, IV</i>	1,474,566.53	
	<i>Katsina State Fadama Dev. Project</i>	3,651,185.94	
	<i>Katsina State Small Earth Dam (Const & Rahab).</i>	339,942.84	
	<i>Katsina State Multi State Water</i>	11,706,555.83	
	<i>Katsina State Universal Basic Education</i>	1,771,075.64	
	<i>Katsina State Health System Development</i>	1,275,997.93	
	<i>Katsina State Local Empowerment and Env.</i>	6,166,568.06	
	<i>Katsina State HIV/AIDS</i>	1,327,287.00	
	<i>Katsina State Community & Social Dev.</i>	3,985,370.84	
	<i>Katsina State Third National Fadama Dev.</i>	3,501,676.61	
	<i>Katsina State Second HIV/AIDS</i>	4,283,630.66	
	<i>Katsina State Community & Social Dev. Project</i>	3,604,000.00	
	<i>Katsina State Agric & Community Development</i>	4,971,019.37	
	<i>Katsina State Community Based Agric</i>	2,643,208.42	
	<i>Katsina State Rural Access & Agric Marketing Project</i>	3,636,153.50	
		USD 55,824,330.35	<u>23,111,272,764.90</u>
		Total =	70,736,311,979.46
			=====

Notes (i) Naira Equivalent as at 31st December, 2022 @ 414 x USD 55,824,330.35 =

₦23,111,272,764.90

**EXTERNAL DEBT PORTIFOLIO
AS AT 31ST DECEMBER, 2022**

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	1,451,091,.18
	AFDF	Katsina State Health System Dev. IV	13/10/2003	1,820,452.50	1,474,566.53
	ADF	Katsina State Fadama Development Project	25/8/2004	3,226,480.00	3,651,185.94
	BADEA	Katsina State Small Earth Dam (Const & Rahab)	1/1/2009	1,500,000.00	339,942.84
	IDA	Katsina State Multi State Water IDA (50%)	14/12/2002	35,131,188.10	11,706,555.83
	IDA	Katsina State Universal Basic Educ.	9/9/2003	5,000,000.00	1,771,075.64
	IDA	Katsina State Health System Dev.	1/3/2003	1,276,412.80	1,275,997.93
	IDA	Katsina State Local Empow. & Environ.	13/6/2006	7,414,743.20	6,166,568.06
	IDA	Katsina State HIV/AIDs Programme	22/12/2005	1,456,292.10	1,327,287.00
	IDA	Katsina State Comm. & Social Dev. Project	15/4/2009	3,250,000.00	3,985,370.84
	IDA	Katsina State Third National Fadama Development Project	17/9/2009	2,858,563.00	3,501,676.61
	IDA	Katsina State Second HIV/AIDs	21/4/2011	3,343,202.00	4,283,630.66
	IDA	Katsina State Community & Social Dev. Proj. (add fin)	*28/2/2015	4,000,000.00	3,604,000.00
	IFAD	Katsina State Agric & Comm. Development Project	*13/9/1991	8,088,106.80	4,971,019.37
	IFAD	Katsina State Comm. Based Agric & rural Dev. Project	24/10/2002	3,000,000.00	2,643,208.42
		Katsina State Rural Agric Marketing Project	21/12/2020	3,500,000.00	3,636,153.50
		TOTAL		USD	55,824,330.35

NAIRA EQUIVALENT AS AT 31ST DECEMBER, 2022 @ 414 x USD55,824,330.35 = ₦23,111,272,764.90

KATSINA STATE DOMESTIC DEBT PORTFOLIO SUMMARY 2019 TO 2022

<i>S/N</i>	<i>LOAN DISCRIPTION</i>	<i>2019</i> <i>₦</i>	<i>2020</i> <i>₦</i>	<i>2021</i> <i>₦</i>	<i>2022</i> <i>₦</i>
<i>1</i>	<i>Budget Support</i>	<i>16,886,056,692.07</i>	<i>17,500,292,959.27</i>	<i>17,434,822,233.97</i>	<i>17,303,880,783.37</i>
<i>2</i>	<i>Salary Bailout</i>	<i>8,869,303,999.84</i>	<i>8,499,749,666.48</i>	<i>8,222,583,916.46</i>	<i>7,668,252,416.42</i>
<i>3</i>	<i>Excess Crude Account</i>	<i>8,208,333,333.31</i>	<i>7,883,333,333.33</i>	<i>7,583,333.333.29</i>	<i>7,083,333.333.25</i>
<i>4</i>	<i>Micro Small Medium Enterprise Dev.</i>	<i>1,781,204,452.92</i>	<i>1,353,011,120.93</i>	<i>953,011,120.97</i>	<i>553,011,121.01</i>
<i>5</i>	<i>Bond (SUKUK)</i>	<i>0.00</i>	<i>0.00</i>	<i>18,754,331,927.50</i>	<i>8,554,331,927.50</i>
<i>6</i>	<i>Contractors Arrears</i>	<i>10,347,375,328.00</i>	<i>16,568,569,225.84</i>	<i>6,861,149,779.50</i>	<i>2,137,656,070.05</i>
<i>7</i>	<i>Pension and Gratuity</i>	<i>814,787,880.70</i>	<i>2,482,811,826.56</i>	<i>6,866,407,175.12</i>	<i>4,324,573,562.96</i>
	<i>TOTAL</i>	<i>46,907,061,686.84</i>	<i>54,237,768,132.41</i>	<i>66,675,639,486.81</i>	<i>40,541,705,881.31</i>

(i) **BUDGET SUPPORT**

In order to Improve state budget performance, the federal Government granted facility of ₦17,500,000,000.00 to the state government with tenure of 30 years at 9% Interest and 2years moratorium. However, the Interest rate could be reviewed up to 15% p.a where the state fails to meet all the indicators contain in fiscal sustainability plan (fsp). As at the time of writing this report the current balance is ₦17,303,880,783.37.

(ii) **SALARY BAILOUT**

The CBN in 2014/2015 due to falling oil revenue leading to a fiscal crisis that many state/local governments have a lot of unpaid salary, pension and gratuity as a result of this it was appeared as part of an intervention program to bailout state from such burden. Loan was granted to the tune of ₦11,086,630,00.00 with tenure of 240 months or 20years at 9% Interest. However, there was a moratorium of one year during Covid 19 Pandemic the current balance is ₦7,668,252,416.42.

(iii) **EXCESS CRUDE OIL**

The excess crude account is a fiscal account set up by the federal government of Nigeria to save revenue in excess of the budgeted bench mark price of crude oil in the International market from which a loan of ₦10,000,000,000.00 was given in 2016 with a 20years tenure, the current balance is ₦7,083,333,333.25.

(iv) **SMEDAN LOAN**

The central Bank of Nigeria in collaboration of the state government established the small and medium enterprises credit guarantee scheme consisting of ₦2,000,000,000.00 loan for distribution to eligible SMEs to be managed by KASEED, the tenure is 7years with a moratorium of 2years. The balance currently stands as ₦533,011,121.00.

(v) **SUKUK BOND**

Due to dwindling revenue KTSG engaged Minaret SUKUK Company Limited, to obtained a Bond via Ijarah up to ₦55,000,000.00 to fund various development project in the state. The Bond are to be raise in series with the 1st series of ₦22,100,000,000.00 Maturity of 7years (2022-2028) at 15% Interest. Current balance of ₦8,554,331,927.50.

(vi) **CONTRACTOR ARREARS**

Contractors Arrears comprises the outstanding payment to contractors for various work carried out and contracted by the state. Current balance stands at ₦2,137,656,070.05

(vii) **PENSION AND GRATUITY**

The Pension and Gratuity Arrears consist of outstanding payment of Accrued pension and gratuity to the deceased and retired staff, the total amount stood at ₦4,324,573,562.96.

FEEDING OF BOARDING STUDENT

There are Twenty five (25) Boarding Secondary Schools under Ministry of Education this comprises of 14No Junior Secondary School and 11No Senior Secondary Schools.

The ministry has a total population of 6,469 Boarding Students as at January 2022. There was slight increase of 1,290 student on the population due to the improvement of the security in the State which made some of the parents to returns their children to Boarding Schools.

<i>That is;</i>	<i>5,179</i>	<i>(2021)</i>
	<i>6,469</i>	<i>(2022)</i>
	<i>Diff</i>	<i>1,290</i>

The Ministry of Science Technology and innovation has eighteen (18) Boarding Secondary Schools under the supervision of Science and Technical Education Board. The Board has Eleven thousand and Eighty (11,080) Student populations. However, as at December 2021 there was increase of 1,776 as a result of re-opening of Junior Secondary Schools under the board.

Katsina State Government expended the total sum of Four hundred and thirty two million, five hundred and sixty eight thousand one hundred Naira (₦432.568,100.00)for the payment of Boarding Students feeding allowance for the year 2022.

The table below shows the analysis of 2022 Boarding Students feeding allowance and analysis of Student population

Table I

S/N	MONTH OF ACCOUNT	NO OF STUDENTS			PERIOD			AMOUNT		
		MOE	STEB	TOTAL	FROM	TO	DAYS	MOE	STEB	TOTAL
1	FEBRUARY	6,736	11,102	17,838	01-02-2022	28-02-2022	28	18,861,800.00	31,085,600.00	49,947,400.00
2	MARCH	6,951	18,589	25,540	01-03-2022	01-04-2022	32	22,243,200.00	37,241,600.00	59,484,800.00
3	APRIL	6,951	18,589	25,540	08-05-2022	30-05-2022	24	16,682,400.00	27,931,200.00	44,613,600.00
4	MAY	6,307	17,276	23,583	01-06-2022	30-06-2022	30	18,921,000.00	32,907,000.00	51,828,000.00
5	JULY	6,894	17,185	24,079	01-07-2022	30-07-2022	30	20,682,000.00	30,873,000.00	51,555,000.00
6	SEPTEMBER	3,180	7,399	10,579	12-09-2022	11-10-2022	30	14,310,000.00	18,985,500.00	33,295,500.00
7	OCTOBER	5,067	13,851	18,918	12-10-2022	30-11-2022	48	36,482,400.00	63,244,800.00	99,727,200.00
8	DECEMBER	6,469	17,549	24,018	01-12-2022	16-12-2022	16	15,525,600.00	26,592,000.00	42,117,600.00
Total								163,708,400.00	268,860,700.00	432,569,100.00

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

S/N	NAME OF PARASTATALS,BOARDS AND INSTITUTIONS	LAST AUDITED YEAR	YEARS UN-AUDITED	REMARKS
i.	<i>Pilgrims Welfare Board</i>	2021	2022	<i>Audited</i>
ii.	<i>Science & Technical Education Board (STEB)</i>	2021	2022	<i>Audited</i>
iii.	<i>Teachers Service Board (TSB)</i>	-	2021/2022	<i>Audited</i>
iv.	<i>Agency for Mass Education (AME)</i>	2021	2022	<i>Audited</i>
v.	<i>Scholarship Board</i>	2021	2022	<i>Ongoing</i>
vi.	<i>Katsina Agric and Rural Dev. Authority (KTARDA)</i>	2021	2022	<i>Ongoing</i>
vii.	<i>State Independent Electoral Commission (SIEC)</i>	2021	2022	<i>Ongoing</i>
viii.	<i>Hotels Board</i>	2021	2022	<i>Ongoing</i>
ix.	<i>State Basic Universal Education Board (SUBEB)</i>	-	2021/2022	<i>Ongoing</i>
x.	<i>Health Service Management Board (HSMB)</i>	2021	20220	<i>Audited</i>
xi.	<i>Collage of Health Science</i>	2021	2022	<i>Audited</i>
xii.	<i>Primary Health Care Dev. Agency (SPHCDA)</i>	2021	2022	<i>Audited</i>
xiii.	<i>Farmer Supply Company (FASCOT)</i>	2021	2022	<i>Ongoing</i>
xiv.	<i>Katsina State Water Board (KSWB)</i>	2021	2022	<i>Ongoing</i>
xv.	<i>Rural Water & Sanitation Agency (RUWASSA)</i>	2021	2022	<i>Ongoing</i>
xvi.	<i>Katsina Invest. & Property Dev. Company (KIPDECO)</i>	2021	2022	<i>Ongoing</i>
xvii.	<i>Umar Musa Yar'adua University (UMYU)</i>	2021	2022	<i>Ongoing</i>
xviii.	<i>Hassan Usman Katsina Polytechnic (HUKP)</i>	-	2021/2022	<i>Ongoing</i>
xix.	<i>Isa Kaita College of Education, Dutsin-ma</i>	2021	2022	<i>Ongoing</i>
xx.	<i>Yusuf Bala Usman C.L.G.S. Daura</i>	2021	2022	<i>Ongoing</i>
xxi.	<i>Fatima Baika Market Katsina</i>	2021	2022	<i>Audited</i>
xxii.	<i>Katsina State Radio Services (KRBS)</i>	2021	2022	<i>Audited</i>
xxiii.	<i>Katsina State Television Services (KTTV)</i>	2021	2022	<i>Ongoing</i>
xxiv.	<i>Katsina State Library Board</i>	2021	2022	<i>Ongoing</i>
xxv.	<i>History and Culture Bureau</i>	2021	2022	<i>Ongoing</i>
xxvi.	<i>State Environmental Protection Agency (SEPA)</i>	2021	2022	<i>Ongoing</i>
xxvii.	<i>Katsina State Urban Regional Planning Board (KURPB)</i>	2021	2022	<i>Audited</i>
xxviii.	<i>Katsina State Transport Authority (KTSTA)</i>	2021	2022	<i>Audited</i>

xxix.	<i>Katsina State Housing Authority</i>	2021	2022	<i>Audited</i>
xxx.	<i>Community and Social Dev. Agency (CSDA)</i>	2021	2022	<i>Audited</i>
xxxi.	<i>Katsina State Road Maintenance Agency (KASROMA)</i>	-	2021/2022	<i>Audited</i>
xxxii.	<i>Rural Electrification Board (REB)</i>	2021	2022	<i>Audited</i>
xxxiii.	<i>State Emergency Management Agency (SEMA)</i>	2021	2022	<i>Ongoing</i>
xxxiv.	<i>New Katsina Motel</i>	2021	2022	<i>Ongoing</i>
xxxv.	<i>Just. Amiru Sanusi Institute of Techno. & Management</i>	2021	2022	<i>Ongoing</i>
xxxvi.	<i>College of Nursing & Midwifery</i>	2021	2022	<i>Ongoing</i>
xxxvii.	<i>Katsina State Internal Revenue Service's (KTIRS)</i>	2021	2022	<i>Audited</i>
xxxviii.	<i>Katsina State Contributory Healthcare Management Agency</i>	<i>New Agency</i>	2022	<i>Audited</i>
xxxix.	<i>Drugs and Medical Supplies Agency (DMSA)</i>	2021	2022	<i>Audited</i>
xxxx.	<i>State Bureau of Public Procurement (SBPP)</i>	<i>New Agency</i>	2022	<i>Ongoing</i>
xxxxi.	<i>State Agency for Control of Aids (SACA)</i>	-	2022	<i>Ongoing</i>
xxxxii.	<i>Desi (NG CARE's)</i>	<i>NG (CARE's)</i>	2022	<i>Ongoing</i>
xxxxiii.	<i>Katsina State Care's Coordinating Unit (SCCU)</i>	<i>NG (CARE's)</i>	2022	<i>Audited</i>
xxxxiv.	<i>CSDA (NG CARE's Programme)</i>	<i>NG (CARE's)</i>	2022	<i>Audited</i>
xxxxv.	<i>Katsina State FADAMA (NG CARE's)</i>	<i>NG (CARE's)</i>	2022	<i>Ongoing</i>
xxxxvi.	<i>Katsina State Agency for Mass Education</i>	2022	2022	<i>Audited</i>

INSPECTION REPORT

1. KATSINA STATE HOUSING AUTHORITY

A. Status of Housing Loan

The housing authority disbursed the sum of ~~₦4,687,586.00~~ as revolving loan. Some of the loan were from defunct Kaduna State dawn to Katsina State and the figure usually appears in the authority financial Statement for many years. But Management of Housing Authority were able to recover the sum of ~~₦645,307.85~~ within the year under review.

B. Housing Scheme

The Authority operate Seven (7) Housing Scheme, Six (6) Scheme belong to the State Government including new scheme at Federal Medical Center Housing Estate 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	PREVIUORS REPAYMENT	CURRENT REPAYMENT	CUMULATIVE REPAYMENT	OUTSTANDING
i.	Katsina Housing Estate(KAFE ABUJA)	151	3,942,024,715.11	2,966,987,164.03	114,648,811.74	3,081,635,975.77	860,388,739.34
ii.	Sir Usman Nagogo(BARHIM) Housing Estate	500	1,447,444,504.53	1,275,300,309.76	11,286,119.43	1,286,586,429.19	160,858,075.34
iii.	Sarki Abdurrahman (MAKERA)Housing Estate	252	419,209,200.00	348,757,362.24	22,744,591.97	371,501,954.21	47,707,245.79
iv.	Muhammadu Kabir Usman Housing Estate	250	1,279,540,044.50	890,681,977.17	41,338,932.86	932,020,910.03	347,519,134.47
v.	Goruba Housing Estate	272	563,355,834.76	536,618,671.05	8,408,438.82	545,027,109.87	18,328,724.89
vi.	Federal Medical Center Housing Estate	185	1,796,273,431.10	-	295,270,932.62	295,270,932.62	1,501,002,498.48
TOTAL		1610	9,447,847,730.00	6,018,345,484.25	493,697,827.44	6,512,043,311.69	2,935,804,418.31

Katsina State Housing Authority has **1610** across the six (6) housing scheme constructed at the cost of ~~₦9,447,847,730.00~~. The sum of ~~₦6,018,345,484.25~~ was recovered as at 31st December, 2021 while additional sum of ~~₦493,697,827.44~~ was recovered during the year under review. The six (6) scheme has outstanding balance of ~~₦2,935,804,418.31~~ as at 31st December,2022.

C. Ahmadu Bello Housing Estate (Belonging to (34) Local Government Councils)

<i>S/N</i>	<i>HOUSING ESTATE</i>	<i>NO. OF HOUSES</i>	<i>AMOUNT OF LOAN</i>	<i>PREVIUORS REPAYMENT</i>	<i>CURRENT REPAYMENT</i>	<i>CUMULATIVE REPAYMENT</i>	<i>OUTSTANDING</i>
<i>i.</i>	<i>Ahmadu Bello Housing Estate</i>	<i>510</i>	<i>2,627,949,860.24</i>	<i>1,374,024,745.58</i>	<i>107,265,800.96</i>	<i>1,481,290,546.54</i>	<i>1,146,085,014.80</i>

The thirty four (34) Local Government Councils of the State constructed 510 Houses at the cost of ₦2,627,949,860.24. These houses are managed by the Housing Authority. The sum of ₦1,374,024,745.58 was recovered as at 31st December, 2021 while additional sum of ₦107,265,800.96 was recovered during the year under review. The sum of ₦1,146,085,014.80 is outstanding as at 31st December, 2022. 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 non civil servants are to pay within one (1) year. It was observed that some beneficiaries default in the condition of the Scheme which requires Government attention.

**2. OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE STATE
UTILIZATION OF ACCRUED RENT DEDUCTION FOR RENOVATION
OF GOVERNMENT QUARTERS.**

The sum of ₦27,868,740.00 was expended to renovate 46 number houses in Katsina, Daura, Dutsinma, Mani, Kankia, Funtua and Malumfashi zones. It was confirmed that works was executed according to specification in the Bill of Quantity.

3. MINISTRY OF SPORTS AND SOCIAL DEVELOPMENT

(i) Revenue

The Ministry of Sports and Social Development budgeted the sum of ₦5,500,000.00 as total anticipated revenue collection for the year. But only the sum of ₦114,000.00 was generated during the year. There was a short fall of revenue collection to the tune of ₦5,386,000.00.00. Below is the revenue analysis: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
1	Cinematograph Licences	22020102	114,000.00	4,500,000.00	4,386,000.00	2.53%
2	Sport Arena/Social Event Centres Fees	22020401	0.00	1,000,000.00	1,000,000.00	0.00%
	Total		114,000.00	5,500,000.00	5,386,000.00	2.07%

The Hon. Commissioner should intensify effort towards revenue generation. Only 2.07% 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 Sports and Social Development recurrent expenditure (overhead) incurred during the year under review was ₦72,136,407.96 against anticipated figure of ₦381,434,324.00. This shows 18.91% performance as detail below: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
1	Local Travel & Transport: Others	22020102	540,000.00	540,000.00	0.00	100.00%
2	Office Stationeries/ computer Consumables	22020401	185,064.00	185,064.00	0.00	100.00%
3	Maintenance of Motor Vehicle/Transport Equipment	22020401	501,228.00	501,228.00	0.00	100.00%
4	Other Maintenance Services	22020406	1,200,000.00	1,200,000.00	0.00	100.00%
5	Local Training	22020501	0.00	5,000,000.00	5,000,000.00	0.00%
6	Other Consulting Services	22020712	74,970.00	74,970.00	0.00	100.00%
7	Refreshment & Meals	22021001	462,672.00	462,672.00	0.00	100.00%
8	Special Days/ Celebrations	22021052	0.00	3,500,000.00	3,500,000.00	0.00%
9	Valedictory/Graduation/Induction/Send Forth Ceremonies	22021061	5146415.96	7,000,000.00	1,853,584.04	73.52%
10	Repatriation Expenses	22021073	840,000.00	840,000.00	0.00	100.00%

11	Players Training and Deviant Allowance	22021074	0.00	8,000,000.00	8,000,000.00	0.00%
12	Maintenance of State Football Team	22021075	28,177,000.00	300,000,000.00	271,823,000.00	9.39%
13	Upkeeping of Social Development Training Centre's	22021076	135,066.00	810,390.00	675,324.00	16.67%
14	Remand/Rehab/Reformatory Centre's Running Costs	22021077	27,873,996.00	39,820,000.00	11,946,004.00	70.00%
15	Children/Destitute Home	22021078	6,999,996.00	10,000,000.00	3,000,004.00	70.00%
16	Grant to Government Owned Agencies/Companies – Current	22040105	0.00	3,500,000.00	3,500,000.00	0.00%
	Total		72,136,407.96	381,434,324.00	309,297,916.04	18.91%

4. KATSINA STATE SPORT COUNCIL

(i) Revenue

The Sports Council budgeted the sum of ₦8,000,000.00 as total anticipated revenue collection for the year. But only the sum of ₦2,063,800.00 was generated during the year. There was a short fall of revenue collection to the tune of ₦5,936,200.00. Below is the revenue analysis: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
1	Sports/Recreational Facilities Fees	12020465	2,063,800.00	7,000,000.00	4,936,200.00	29.48%
2	Earnings from Commercial Activities	12020711	0.00	1,000,000.00	1,000,000.00	0.00%
	Total		2,063,800.00	8,000,000.00	5,936,200.00	25.80%

The Executive Director should intensify effort towards revenue generation. Only 25.80% 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 Sports Council recurrent expenditure (overhead) incurred during the year under review was ₦34,113,971.00 against anticipated figure of ₦97,419,988.00. This shows 35.02% performance as detail below: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
1	Local Travel & Transport: Others	22020102	1,999,992.00	2,000,000.00	8.00	100.00%
2	Upkeep/Running Cost of Muhammadu Dikko Stadium	22020427	7,919,988.00	7,919,988.00	0.00	100.00%
3	Plant/Generator Fuel Cost	22020803	499,992.00	500,000.00	8.00	100.00%
4	Honorarium & Sitting Allowance	22020406	2,986,000.00	4,000,000.00	1,014,000.00	74.65%
5	Sporting Activities	22021009	10,707,999.00	60,000,000.00	49,292,001.00	17.85%
6	Competitions-General	22020712	10,000,000.00	22,000,000.00	12,000,000.00	45.45%
7	Retained Earnings of Academic Institutions and Parastatals	22040117	0.00	1,000,000.00	1,000,000.00	0.00%
	Total		34,113,971.00	97,419,988.00	63,306,017.00	35.02%

5. KATSINA STATE EMERGENCY MANAGEMENT AGENCY (SEMA)

Recurrent Expenditure (Over Head Cost)

The Sports Council recurrent expenditure (overhead) incurred during the year under review was ₦3,645,839.00.00 against anticipated figure of ₦26,330,211.00. This shows 13.85% performance as detail below: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
1	Local Travel & Transport: Training	22020101	0.00	300,000.00	300,000.00	0.00%
2	Local Travel & Transport: Others	22020401	270,000.00	270,000.00	0.00	100.00%

3	Office Stationeries/Computer Consumables	22020301	270,000.00	270,000.00	0.00	100.00%
4	Maintenance of Motor Vehicles/Transport Equipment	22020401	720,000.00	720,000.00	0.00	100.00%
5	Upkeep/Running Cost of IDP	22020428	788,925.00	23,155,701.00	22,366,776.00	3.41%
6	Local Training	22020501	183,326.00	200,912.00	17,586.00	91.25%
7	Motor Vehicle Fuel Cost	22020801	1,113,600.00	1,113,600.00	0.00	100.00%
8	Refreshment & Meals	22021001	299,988.00	299,998.00	10.00	100.00%
	Total		3,645,839.00	26,330,211.00	22,684,372.00	13.85%

6. KATSINA STATE HIGH COURT OF JUSTICE

(i) Revenue

The High Court of Justice generated the sum of forty one million ninety three thousand, three hundred and forty one naira (₦41,093,341.00) as revenue against the budgetary provision of seventy million naira (₦70,000,000.00.00)

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
1	Court Fees	12020401	28,645,541.00	25,000,000.00	3,645,541.00	114.58%
2	Contractor Registration fees	12020417	0.00	25,000,000.00	25,000,000.00	0.00%
3	Court fines	12020502	12,447,800.00	20,000,000.00	7,552,200.00	62.24%
	Total		41,093,341.00	70,000,000.00	28,906,659.00	58.70%

(ii) Capital Expenditure

The High Court of Justice capital expenditure incurred during the year under review was ₦730,544,523.07 against anticipated figure of ₦1,110,001,131.00. This shows 65.81% performance as detail below: -.

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
1	Remodeling and Landscaping of Old High Court	0231800051	39,978,019.50	41,000,000.00	1,021,980.50	97.57%
2	Completion & Equipping of Clinic	0231800052	1,884,000.00	28,500,000.00	26,616,000.00	6.61%
3	Renovation of New High Court Complex HQ	0231800053	8,088,061.50	70,001,131.00	61,913,069.50	11.55%
4	Renovation of Courts	0231800054	16,441,508.60	20,000,000.00	3,558,491.40	82.21%
5	Multi Door Court/Establishment of CCDC	0231800055	72,504,300.00	100,000,000.00	27,495,700.00	72.50%
6	Construction/Renovation of Magistrates & S/Courts	0231800056	46,883,318.47	50,500,000.00	3,616,681.53	92.84%
7	Construction of High Court Judges Residence	0231800057	50,000,000.00	50,000,000.00	0.00	100.00%
8	Renovation of S/Courts Judge's Residence	0231800058	20,000,000.00	20,000,000.00	0.00	100.00%
9	Remodeling & Development of CJs Residence	0231800059	11,436,510.00	30,000,000.00	18,563,490.00	38.12%
10	Construction of Institutional House for Judiciary	0231800060	49,854,795.00	50,000,000.00	145,205.00	99.71%
11	Purchase of Generators	0231800061	775,000.00	55,000,000.00	54,225,000.00	1.41%
12	Purchase of Vehicles	0231800062	131,300,000.00	150,000,000.00	18,700,000.00	87.53%
13	Purchase of Computers	0231800063	4,654,743.00	5,000,000.00	345,257.00	93.09%
14	E Library	0231800064	4,857,000.00	20,000,000.00	15,143,000.00	24.29%
15	Implementation of Nigerian Judiciary IT Policy	0231800065	9,812,667.00	10,000,000.00	187,333.00	98.13%
16	Election Tribunal	0231800066	148,379,000.00	150,000,000.00	1,621,000.00	98.92%
17	Integrity/Capacity Building for Katsina State Judiciary	0231800067	16,628,165.00	20,000,000.00	3,371,835.00	83.14%
18	Justice for All:- DFID Programs	0231800068	23,365,955.00	50,000,000.00	26,634,045.00	46.73%
19	Digitalization of Courts & Virtual Court Process	0231800069	63,001,605.00	130,000,000.00	66,998,395.00	48.46%
20	Purchase of Law Books for H/Court & Magistrate Courts	0231800070	10,699,875.00	60,000,000.00	49,300,125.00	17.83%
	Total		730,544,523.22	1,110,001,131.00	379,456,607.93	65.81. %

(iii) Recurrent Expenditure (Over Head Cost)

The High Court of Justice recurrent expenditure (overhead) incurred during the year under review was ₦361,150,098.93 against anticipated figure of ₦362,050,000.00. This shows 99.75% performance as detail below: -

S/N	DESCRIPTION	CODE	ACTUAL COLLECTION (₦)	FINAL BUDGETTED REVENUE (₦)	VARIANCE ON FINAL BUDGET	
					VARIANCE (₦)	%
1	Local Travel & Transport: Others	22020102	14,819,999.83	15,000,000.00	180,000.17	98.08%
2	International Travel & Transport: Training	22020103	15,000,000.00	15,000,000.00	0.00	100.00%
3	Electricity Charges	22020201	2,399,999.71	2,400,000.00	0.29	100.00%
4	Office Stationeries/Computer Consumable	22020301	1,200,000.00	1,200,000.00	0.00	100.00%
5	Printing of Non Security Documents	22020305	442,057.50	600,000.00	157,942.50	73.68%
6	Uniforms & Other Clothing	22020309	43,450,000.00	43,450,000.00	0.00	100.00%
7	Maintenance of Moto Vehicle/Transport Equipment	22020401	15,000,000.23	15,000,000.00	-0.23	100.00%
8	Maintenance of Office Building/Residential Qtrs	22020403	40,416,297.77	40,600,000.00	183,702.23	99.55%
9	Other Maintenance Services	22020406	5,999,999.93	6,000,000.00	0.07	100.00%
10	Local Training	22020501	13,199,999.56	13,200,000.00	0.44	100.00%
11	International Training	22020502	60,000,000.00	60,000,000.00	0.00	100.00%
12	Security Services	22020601	19,999,999.61	20,000,000.00	0.39	100.00%
13	Residential Rent	22020603	14,000.00	180,000.00	166,000.00	7.78%
14	Refreshment & Meals	22021001	2,249,845.47	2,460,000.00	210,154.53	91.46%
15	Honorarium & Sitting Allowance	22021002	52,399,999.65	52,400,000.00	0.35	100.00%
16	Publicity Advertisements	22021003	1,200,000.00	1,200,000.00	0.00	100.00%
17	Medical Expenses-Local	22021004	42,097,900.00	42,100,000.00	2,100.00	100.00%
18	Welfare Packages	22021007	19,860,000.00	19,860,000.00	0.00	100.00%
19	Subscription to Professional Bodies	22021008	5,000,000.00	5,000,000.00	0.00	100.00%
20	Sporting Acting Activities	22021009	2,399,999.67	2,400,000.00	0.33	100.00%
21	Special Days/Celebrations	22021052	4,000,000.00	4,000,000.00	0.00	100.00%
	Total		361,150,098.93	362,050,000.00	899,901.07	99.75%

7. KATSINA STATE HOUSE OF ASSEMBLY

(i) Recurrent Expenditure

The Katsina State House of Assembly recurrent expenditure (overhead) during the year under review was ₦2,904,832,176.00 against anticipated figure of ₦2,904,832,176.00. This shows 100.00% performance.

(ii) Capital Expenditure

The Katsina State House of Assembly capital expenditure during the year under review was ₦1,887,000,000.00 against anticipated figure of ₦1,887,000,000.00. This shows 100.00% performance.

8. MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

a) DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE

RANCH DEVELOPMENT PROGRAM

Audit exercise have been conducted on Ranch Development Project where the sum of Six Billion Two Hundred and Fifty Million Naira (₦6,250,000,000.00) was received by the Katsina State Government from Federal Government of Nigeria for the Ranch Development Program in 10 selected Local Governments. These LGA's include Jibia, Batsari, Kurfi, Dutsinma, Safana, Danmusa, Kankara, Faskari, Dandume, and Sabua. Based on the recorded available they have expended the total sum ₦4,373,401,695.29 leaving the balance of ₦1,876,598,304.71 . The project is on progress.

b) ANCHOR BORROWER CBN LOAN

2016 DRY SEASON

The CBN distributed the sum of ₦1,400,000,000 through the Bank of Agriculture for the dry season farming in 2016 and counterpart funding of ₦200,000,000 from Katsina State Government to facilitate the loan.

The BOA through the input suppliers disbursed the sum of ₦243,159,500.00 to the validated farmers that meet the requirement and commodity association (RIFAN).

Rice farmers' association also distribute inputs to unvalidated farmers worth ₦480,950,435.00 and the sum of ₦295,000,000.00 were recovered from unvalidated farmers through Multi door court leaving the balance of ₦185,950,455.99. The total disbursement was ₦724,509,955.99 out of ₦1,400,000,000.00 leaving outstanding balance of ₦675,490,047.01 with Bank of Agriculture which they are responsible to explain more.

2017 WET SEASON

The Katsina State Government express an Interest to participate in 2017 wet season (ABP) for the Rice and Cotton.

The CBN accept the request, but before the formal conclusion of agreement between keystone and project monitoring committee(PMT,) the Inputs suppliers were given LPO to supply Inputs to commodity association for distribution. The commodity worth ₦799,889,000.00 were supplied and distributed.

The sum of ₦80,000,000.00 was the first recovery from the equity contribution of the farmers and the second recovery is ₦171,056,000,000 is by the state government after input supplies file a case with EFCC.

RECOMMENDATION

The Government should make a very strong Committee of expert on Agricultural Loan to ascertain the current status of the issue.

9. MULTINATIONAL PROGRAMMES

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

The Newmap program was migrated to Agro climatic resilience in semi-arid landscapes ACRoSAL project with subsidiary loan agreement between Federal Government of Nigeria and Katsina state Government on the world bank assisted (ACReSAL). The project was signed on 5th may, 2022. The Agro climatic resilience in semi-arid landscape (ACReSAL} project received the sum of USD 2,000,000,000.00 in December, 2022 as Loan from IDA for take-up, preliminary expenses and consultancy service, as well the project collected the sum of ₦1,000,000,000.00 in February, 2022 from the state government as counterpart funding to cover studies and consultancy

services of the project. At the time of writing this report the Dollar A/c balance was USD 2,000,000.00.

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

The accelerating Nutrition Result in Nigeria is a world bank program in partnership with Katsina State government. The main objective of the program is developmental cost effective nutrition intervention of pregnant women, Lacking women and children under 5years.

The project expended the sum of ₦157,216,044.87 during the year under review as per below table;

	₦	₦
i) 2021 Closing balance	41,249,000.00	
ii) 2022 additional receive	115,497,099.35	156,686,099.35
Less Expenditure	<u>(137,216,044.87)</u>	
Balance as at (31/12/2022)		<u>19,470,054.48</u>

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

Rural access and Agricultural marketing project (RAAMP) was a successor of second rural access and mobility project (RAMP-2) which was been guided by the government rural travel and transport (RTTR), the international development association (IDA world bank) and French development agency (AFD), all are supporting Federal /State government of Nigeria (FGN) with Loan toward financing the implementation of rural access and Agricultural marketing project (RAAMP). The project has tenure of seven years and was approved by the World bank on 18th February,2020 and will end by 30th june,2026.

The project objectives are improved rural access and Agricultural marketing in participating states and strengthening the financial and institutional based for effective development, maintenance and management of the road network.

FINANCING THE PROJECT

The project received the following:

<i>i) World Bank (IDA)</i>	<i>usd280 Million</i>
<i>ii) French Dev Agency (AFD)</i>	<i>usd230 Million</i>
<i>iii) State Government (KTS)</i>	<i>usd<u>65</u> Million</i>
<i>Total</i>	<i>usd<u>575</u> Million</i>

The state government releases the sum of N 680,000,000.00 FROM 2016 to date and world bank (IDA) release the sum of USD 1,779,168.84 while French development agency (AFD) release the sum of ₦3,500,000.00 to the project. The sum of ₦1,601,706,397.67 was the closing balance as at 31st December,2022

ACHIEVEMENT

The project was the first to award contract of Danja to Bazanga road. 24.5km at the cost of ₦2,214,000,000.00 and also 103km awaiting approval from the world bank before award.

The state RAAMP engaged three different consultancy service for the design and supervision of civil works contract. The PIU also procured project vehicles, computers and accessories all under world bank approval in accordance with bank procurement guidelines contained in the subsidiary loan agreement (SLA).

d).SURWASH PROJECT

The Sustainability Urban and Rural Water Supply, Sanitation and Hygienic Program (SURWASH) is a World Bank loan facility to the Nigerian government for seven participating states, which has two components in Investment project financing (IPF) with a \$ 70 Million support, program for result (P for R) with a \$640 financing ability and US \$60Million investment project financing (IPF). The two programs have two result area of institutional strengthening and facility provision to the benefiting states aimed at helping them achieve their National Action Plan (NAP) which was derived from the Sustainable Development Goal (SDG) which is expected to be achieved by 2030.

The program introduces a result- based approach with the potential to propel Nigeria’s efforts to ensure that all its people have access to sustainable and safety managed water supply, Sanitation and Hygiene (WASH) services, it also introduces an innovative approach to sector programming the leverages incentives to simultaneously deliver infrastructure that works.

OBJECTIVES.

To address critical institutional development and capacity gap within implementation agencies.

To strengthen and expand access to WASH service in Nigeria, while simultaneously improving their effective management and sustainability.

To achieve these objectives, the program has constituted two (2) result areas (RAs) to guide the program to its logical conclusion and achieve the goals of Nigeria’s Action Plan.

The state government as beneficiary of NG SURWASH facility for \$133,977,499.18 (P4R) and \$2,500,000.00 (IPF) to accessed in six years.

The year 2022 as the initial year has led to the conduct of baseline study for policy institution and regulation plan (IRP) for the state.

The program received the sum N 352,000,000.00 from state government in the year 2022 for the operational expenses and payment of three consultant, As well the project received the sum of N 317,324,800.00 from the World Bank and expended the sum N 290,641,969.62 leaving the balance of N 111,537,033.98 during the year under review.

e). KATSINA STATE CARES;

The Katsina State Cares Coordinating Unit and three (3No) Delivery Platforms (DPS)/Result Area 1, 2, and 3 have received the sum of ₦1,100,000,000.00 as advance for the execution of Program Activities on the Basis of the Beneficiary’s as follows;

<i>i.</i>	<i>RA I</i>	<i>500,000,000.00</i>
<i>ii.</i>	<i>RA 2 (FADAMA)</i>	<i>300,000,000.00</i>

iii.	RA 3 (DESI)	200,000,000.00
iv.	S.C.C.U.	100,000,000.00
		<u>1,100,000,000.00</u>

A) RESULT AREA I (C.S.D.A)

DLI 1.3 LIVELIHOOD GRANT

The Agency distributed the sum of ₦25,000,000.00 to the 591 self-employed youth in the state. It was observed that the livelihood grant beneficiaries were selected from 6 LGAs that comprise of Kankara, Kaita, Faskari, Dutsin-ma, Jibiya and Daura. The disbursement was based on screening of micro - business plans submitted by household enterprises and were fully paid to beneficiaries.

DLI 1.4 COMMUNITY AND VULNERABLE GROUP BASIC SERVICE DELIVERY:

The C.S.D.A was mandated to undertake 68 number community development plans direct to Beneficiaries. It was observed that the C.S.D.A. was able to achieve 34 number CDPs (50%) within 25 LGAs in the state. The number of individuals stated in the plans was achieved consisting a minimum of 1000 beneficiaries per plan.

The 34nos community development plans amounting to ₦383,067,754.35 (community contribution 3% ₦11,492,032.63 and C.S.D. A grant 97% ₦371,575,721.72 leaving the balance of ₦533,319,48).

It was confirmed that the community projects were physically completed according to specification.

OPERATING COST.

Result area 1 CSDA have expended the sum of ₦91,702,249.40 as operating cost leaving balance of ₦11,722,028,88

B) RESULT AREA 2 (FADAMA)

Fadama received the sum of ₦300,000,000.00 and expended ₦276,715,028.60 for the program to Increase food security and safe functioning of food supply chain. The outcome of the program DLI 2.1 & 2.3 was achieved based on physical verification (sampling) and relevant evidence of documentation and testimony by Beneficiaries. The Beneficiaries signed against their names for support they have collected and counter signed by leader of the farmer group, leaving the balance of ₦24,284,971.40

DLI 2.1 AGRICULTURAL INPUT AND SERVICE PROGRAM.

1650 number of farmers benefited from the Grant in 29 LGAs in the state amounting to ₦125,852,090.00 leaving balance of ₦10,548,894.80.

DLI 2.3 AGRICULTURAL ASSET PRODUCTION AND MITIGATING LOSS AND WEST PROGRAM.

1360 farmers benefited in 30 LGAs in the state amounting to ₦102,749,040.00 leaving of balance of ₦709,960.00 and all programs were fully paid.

OPERATING COST.

Result area 2 Fadama have expended the sum of ₦47,113,898.60 as operating cost leaving balance of ₦13,026,116.60.

C) **RESULT AREA 3 (DESI)**

DLI 3.2 FIRM RECEIVING CONDITIONAL – OPERATIONAL SUPPORT GRANT

The state cares result Area3 delivery platforms under Department of empowerment and special intervention (DESI). DLI 3.2 and 3.3 (operation support grant and IT enhancement grant) allocated 80% of ₦200,000,000.00 (₦160,000,000.00) to beneficiaries through bank of industry for disbursement, the sum of ₦19,200,000.00 for program execution and fund management based on agreement signed with BOI.

DLI 3.2 OPERATIONAL SUPPORT GRANT.

The bank of industry has distributed the first and second tranches consist 703 beneficiaries based on category of firms, amounting to ₦93,100,000.00 successfully, leaving balance of ₦26,700,000.00 with bank of industry as at the time of writing this report.

DLI 3.3 IT ENHANCEMENT GRANT.

The DLI 3.3 targeted 465 Beneficiaries out of which 153 Beneficiaries were enumerated, validated and waiting for disbursement representing The sum of ₦40,200,000.00

OPERATING COST

Result area 3(DESI) expended the sum of ₦14,155,009.76 on operating expenses leaving balance of ₦6,644,990.24

D) **S.C.C.U.**

The state cares coordinating unit received the sum of ₦100,000,000.00 for funding S.C.C.U and S.C.S.C responsibility allowance, staff training, monitoring and evaluation, operating expenses, relevant stakeholders and other common services.

The coordinating unit expended the sum of ₦50,317,423.77 leaving balance of ₦49,682,576.23 as at 15th December, 2022.

10. DISPORSAL OF GOVERNMENT OWNED QUARTERS OCCUPIED BY CIVIL SERVANTS ON RENT BASIS ACROSS THE STATE.

During the year under review a total of **582** Houses were sold to Civil Servants on owner occupier basis across the state amounting One billion four hundred and sixty six million one hundred and twenty six thousand one hundred and eight naira seventy one kobo (**₦1,466,126,108.71**).

As at the time of writing the report, a total of **559** payment amounting to One billion one hundred and eighty three million nine hundred and fifty one thousand one hundred and seventy eight naira eighty five kobo (**₦1,183,951,178.85**) into Escrow Account No. 5030113060 with Fidelity Bank, by the beneficiaries.

Also **46** Houses were yet to be paid which will be deducted from Gratuity of the beneficiaries amounting to One hundred and thirty nine Million two hundred and three thousand three hundred and seventy eight naira ninety one kobo (**₦139,203,378.91**). **55** Houses awaiting payment by Federal Mortgage Bank amounting to One hundred and twenty seven Million eight hundred and sixty nine thousand twenty two naira one kobo (**₦127,869,022.01**) and **41** beneficiaries that made part payment with outstanding amount of Fifteen Million one hundred and two thousand five hundred and twenty eight naira ninety four kobo (**₦15,102,528.94**) find below analysis of Houses Disposed.

OVERALL SUMMARY DISPOSED:

S/N	MDA'S	NUMBER OF THE HOUSES	TOTAL PRICE OF THE HOUSES	TOTAL NO. OF COMPLETE PAYMENT	TOTAL DEPOSIT (N)	TOTAL NO. OF AWAITING GRATUITY	TOTAL VALUE OF AWAITING GRATUITY	TOTAL NO. OF AWAITING FMB	TOTAL VALUE OF AWAITING FMB	TOTAL NO WITH OUTSTANDING PAYMENT	TOTAL VALUE OF OUTSTANDING PAYMENT
i.	KTARDA	266	550,479,961.59	261	416,866,059.16	25	58,037,718.64	34	71,550,030.33	12	4,026,153.46
ii.	Ministry of Agriculture(PPU/CPU) FSC	99	46,621,378.50	84	40,740,956.00	1	1,183,822.50	-	-	22	4,696,600.00
iii.	G.R.A	147	700,485,966.44	144	605,800,015.07	13	58,935,995.21	10	31,237,302.20	5	4,512,653.96
iv.	Low cost	63	162,037,517.18	63	114,042,863.62	7	21,045,842.56	11	25,081,689.48	2	1,867,121.52
v.	Social Welfare	3	4,341,285.00	3	4,341,285.00	-	-	-	-	-	-
vi.	Rural Electrification Board	4	2,160,000.00	4	2,160,000.00	-	-	-	-	-	-
	TOTAL	582	1,466,126,108.71	559	1,183,951,178.85	46	139,203,378.91	55	127,869,022.01	41	15,102,528.94

A total of 582 Number of Houses were sold to Public Servants on owner occupier basis at the cost of ₦1,406,126,108.71 as at the time of writing this report, the beneficiaries of 559 Houses have completed payment amounting to ₦1,183,951,178.85, while 46 beneficiaries of the Houses to be deducted from their Gratuity amounting ₦139,203,378.91 and to be posted to the designated Account. Furthermore 55 Houses at the cost of ₦127,869,022.01 awaiting payment from Federal Mortgage Bank and 41 Houses valued at ₦15,102,528.94 as outstanding. I strongly advised that all outstanding payments should be recovered from the beneficiaries.

11. MINISTRY OF EDUCATION

a. PAYMENT OF SSCE/WAEC /NECO/ NABTAB EXAMS SUBSIDY

The sum of Five hundred and twenty two million, seven hundred and twenty thousand, four hundred and fifty Naira (₦522,720,450.00) was budgeted for payment of WAEC subsidy for student who sat and pass Qualify Examination across the State. I observed that the Ministry of Education expended the total sum of Five hundred and forty seven million, seven hundred and seventy three thousand one hundred and forty nine Naira seventy five kobo (₦547,773,149.75) on qualified Student and there was over expenditure of ₦25,052,699.75. I advised the Honourable Commissioner Ministry of Education to apply for virement or supplementary Budget to the State House of Assembly through Ministry of Budget and Economic Planning to rectify the over expenditure.

b. STATEMENT OF REVENUE GENERATED FOR THE YEAR

The sum of Twenty six million, eight hundred and fifty thousand Naira (₦26,850,000.00) Budgeted for Private and Community Schools out of which the sum of Ten million, seventy six thousand Naira (₦10,076,000.00) only was realized leaving a balance of ₦16,775,000.00 as budget deficit.

SUMMARY OF REVENUE GENERATED FROM PRIVATE AND COMMUNITY SCHOOL FOR THE YEAR

CODE 12090135

S\N	MONTH OF ACCOUNT	RECEIPT NO		AMOUNT	BIR RECEIPT NO	AMOUNT	BANK ENTRY DATE	E-TICKET AMOUNT	REMARKS
		FROM	TO						
1	JANUARY 2022	0560329	0560845	725,000.00	0017170	725,000.00		725,000.00	
2	FEBRUARY 2022	0560841	0560595	2,270,000.00	0017171	2,270,000.00		2,270,000.00	
3	MARCH 2022	0560896	0560924	1,455,000.00	0017172	1,455,000.00		1,455,000.00	
4	APRIL 2022	0560925	0560930	320,000.00	0017614	320,000.00		320,000.00	
5	MAY 2022	-	-	NIL	-	NIL		NIL	
6	JUNE 2022	0560931	0560939	305,000.00	0017615	305,000.00		305,000.00	
7	JULY 2022	0560940	0560943	688,000.00	0017616	688,000.00		688,000.00	
8	AUGUST 2022	0560944	0560946	3,898,000.00	0017898	3,898,000.00		3,898,000.00	
9	SEPT. 2022	0560947	0560959	205,000.00	0025352	205,000.00		205,000.00	
10	OCTOBER 2022	0560957	0560965	230,000.00	0025351	230,000.00		230,000.00	
TOTAL				10,096,000		10,096,000		10,096,000	

12. UMMARU MUSA YAR'ADUA UNIVERSITY, KATSINA

a. Long Term Investment in Land Property at Karmu, Abuja.

The property acquired by the University after the last agreement between the University and HAD Properties Investment Limited should be taken on change as component of the fixed Asset Register of the University to safeguard the Assets and to comply with IPSAS 16 and 17.

b. Debtors (Former Staff University on Bond)

It was confirmed that there was outstanding balance of ₦203,046,397.60 against former staff of the University who were sponsored for further studies on Bond.

The Council attention is hereby drawn on the need to recover the outstanding amount against the 14No Staff and measures should be instituted to prevent reoccurrence thorough legal Department of the University or the Attorney General.

c. Recovery of ₦6,800,191.00

The sum of ₦6,800,191.00 should be recovered from 2 former staff of the University being outstanding Training fund and sales of Motor Vehicle against them

13. STATE ENVIRONMENTAL PROTECTION AGENCY (SEPA)

There is unresolved issue in SEPA regarding a contract awarded to Kabir Danlami Rimi on 20th February, 2017 at the cost of One Hundred and Three Million Naira (₦103,000,000.00) for the purchase of 3 Unit Roll of Garbage Swing Trucks to be supplied in April, 2017.

It was resolved that the Contractor should refund the amount for non performance. As at the time of writing this report the Contractor refunded the sum of ₦47,000,000.00 to SEPA which is supposed to be paid into Central Accounts with the Balance.

14. **KATSINA STATE WATER BOARD**

Receivable and Prepayment;

As at the period of reporting the Board has a total debt of ₦1,024,111,636.00 on water billing as per breakdown below;

<i>Trade Domestic Consumers</i>	-	924,003,243.00
<i>Commercial Consumers</i>	-	59,846,136.00
<i>Industrial Consumers</i>	-	3,181,910.00
<i>Institution/Agency/Federal</i>	-	14,177,239.00
<i>Parastatals</i>		
<i>L.G.E.A's</i>		-
<i>Local Governments</i>		-
<i>State Parastatals</i>	-	17,524,731.00
<i>Others</i>		568,100.00
<i>Water Rates Un credited</i>	-	3,649,110.00
<i>Staff Debtors</i>	-	<u>1,161,167.00</u>
Total	=	<u>1,024,111,636.00</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 2021, which was ₦1,024,111,636.00, while the debt of reporting period was ₦697,780,562.00 which shows an decrease of ₦326,331,074.00.

15. **KATSINA STATE TRANSPORT AUTHORITY (KTSTA)**

(i). Capital Expenditure:

The Management of Katsina State Transport Authority was able to purchase additional 9no Toyota Hiace Buses to the fleet of the Authority during the year under review at the cost of ₦135,000,000.00 which is commendable. There was outstanding report of unaccounted expenditure to the tune of ₦407,203,495.50 and the refund of unaccounted Revenue to the tune of ₦24,014,096.50.

16. KATSINA STATE RURAL ELECTRIFICATION BOARD

The Rural Electrification Board have outstanding issues for the purchase of poles, cables and transformers amounting to N9,569,079,970.05 pre-privatisation and N3,251,057,685.04 post-privatisation making total of ₦12,820,137,655.00 which is Investment. However, no return on Investment or dividend was received from KEDCO up to the time of writing this report.

17. DRUGS AND MEDICAL SUPPLY AGENCY

As at 31st December, 2022 the sum of ~~₦~~₦384,240,884.82 was utilized to purchase Drugs for Drugs Revolving funds (DRF) Programme and the sum of ₦1,479,307,076.34 was realized as total sales of drugs across the State facilities.

For mark-up sale the Agency Budgeted the sum of ₦43,580,000.00 as Commission mark-up sales of drugs. The sum of ₦54,688,278.59 was generated as mark-up collection, also the sum of ~~₦~~₦42,426,732.95 was expended within the year. Leaving balance of ₦12,261,545.64 as savings.

There was inadequate store space in the Agency as a result some stocks might be exposed to theft or damaged. Also there was inadequate fund to meet the demand of the facilities as only 60% of their demand could be meet up and there was also inadequate staff to be running the Agency as we noticed most of the junior staff task were handled by Directors.

18. 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>i) Opening Balance-</i>	328,621,131.05
<i>ii) State Government contribution</i>	- 252,649,504.00

iii) 34No. Local Governments Contribution	-	<u>38,718,343.60</u>
Total=619,988,978.65		
iii)Less: Total Expenditure -		<u>619,548,096.00</u>
Closing Balance C/F		<u>440,882.65</u>

There was opening balance of ₦328,621,131.05, the State Government contributed the sum of ₦252,649,504.00, the 34 Local Governments Councils of the State contributed ₦38,718,343.60. Thus making a total sum of ₦291,367,847.60 as income for the year. Expenditure were incurred to Scholarship Board for payment of Scholarship to State Indigenes studying at various Higher Institutions to the tune of ₦619,548,096.00. There was a Closing Balance of ₦440,882.65 at the end of the year under review.

19. ECOLOGICAL ESCROW ACCOUNT

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

		₦
i) Opening Balance-		743,713.57
ii) State Government contribution	-	1,362,771,917.52
iii) 34No. Local Governments Contribution	-	<u>1,524,270,649.64</u>
Total	=	2,887,786,280.73
iii)Less: Total Expenditure -		<u>2,488,733,973.03</u>
Closing Balance C/F		<u>399,052,307.70</u>

There was opening balance of ₦743,713.57, the State Government contributed the sum of ₦1,362,771,917.52, the thirty-four(34) Local Governments Councils of the State contributed ₦1,524,270,649.64. Thus making a total sum of ₦2,887,042,567.16 as income for the year.

Expenditure were incurred to provide ecological services across the State to the tune of ₦2,488,733,973.03 There was a Closing Balance of ₦399,052,307.70 as at 31st December, 2022.

20. **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;

	₦
i. Balance b/f	42,684.14
Closing Balance for the year c/f to 2023	<u>42,684.14</u>

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.

21. **SECURITY ESCROW ACCOUNT II**

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 ₦61,448,983.99 contribution were made into the Account during the year as follows;

	₦
i. Balance b/f	61,448,983.99
ii. State Government Contribution	0.00
iii. 34No. Local Governments Councils Contribution	<u>718,610,557.29</u>
Total	<u>780,059,541.28</u>
Less: Total Expenditure	721,874,025.76
Closing Balance for the year c/f to 2023	<u>58,185,515.52</u>

There was opening balance of ₦61,448,983.99, and the 34No. Local Governments contributed ₦718,610,557.29. The sum of ₦721,874,025.76 was expended leaving a Balance of ₦58,185,515.52.

22. **KATSINA STATE INTERNAL REVENUE SERVICE:**

The Internal Revenue Service received loan of ₦182,257,663.89 from the State Government and made repayment of ₦91,128,832.00 leaving outstanding balance of ₦91,128,832.00

23. **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 that financial status.

The Agency has an opening balance of ₦857,723,025.68 for formal sector and generated the sum of ₦1,705,553,217.63 from January to December, 2022 making total of ₦2,563,276,243.31. According to the Operational 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	2.5%
	100%
	=====

Out of ₦2,563,276,243.31 the Agency made payment to various Health Facilities during the year under review as follows:

i. Capitation	1,323,723,800.00
ii. Fee for Service	166,562,065.67
iii. I.C.T.	135,704,964.14
iv. T.P.A	4,320,000.00
v. A.C	122,548,057.00
vi. Reserve	57,646,856.50
	Total = 1,810,505,743.31

₦700,000,000.00 was invested in United Bank for Africa (UBA). Also the Agency received the sum of ₦100,000,000.00 as 1% Contribution from the State Government for informal sector within the year under review which was not utilized.

24. HARMONIZED REPORT ON 2023 CITIZEN BUDGET SENSITIZATION

In line with global best practices introduced by the World Bank, His Excellency the Executive Governor of Katsina State **Rt. Hon. Aminu Bello Masari, CFR** and Management of Ministry of Budget and Economic Planning go round all the 34 Local Government Areas, clustered in the seven old Local Government Areas to hear the aggregated views, opinion and contribution of the stakeholders in respect of Citizen Budget for possible inclusion into 2023 Budget. During the tour paper titled “The Role of Stakeholders in Budget Process” was presented at the seven old Local Governments in order to highlight the need for the stakeholders to be involved in all the Budget process/activities.

Throughout the tour at all the seven old Local Government Areas of the State the Committee met with the Local Government Chairmen, Councilors, District Heads, Village Heads, Religious Leaders, Party Leaders, Women Leaders, Civil Society Organization e.t.c. The presenter discussed extensively on the need for the participants to always be involve in budget making process and show their concern in actualizing the Government aspiration towards accomplishing the citizen budget process, and the proffered questions, suggestions and contribution the most frequent asked question are as follows;

- (a) Issue of Revenue Generation
- (b) Security Issues
- (c) Construction of Roads, Hospitals and Drainages
- (d) Building additional School for people with disabilities
- (e) Building of skills Acquisition Centre’s

- (f) *Harnessing of mineral deposit*
- (g) *Completion of ongoing project etc.*

While at the end recommendations were made viz;

- i. *All Revenue collection by the Local Government should be computerized to enhance efficiency.*
- ii. *The Local Government should emulate the State Government to actualize the Citizen Budget process and procedures.*
- iii. *Establishment of revenue Committee at Local Government areas with composition of Emirate Council, Consultant, Local Government Council, CSO etc.*
- iv. *There should be a clear synergy between State and the Local Government.*
- v. *Similar Synergy between State Government and National Legislator so as to promote better project.*

Finally, the stakeholders were fully sensitized on the need to imbibe the idea of collective effort by the State Government to involve the Citizen in Budget making process.

25. STATE ACTION ON BUSINESS ENABLING REFORM (SABER)

Pursuant to the Federal Government goal towards improving Nigeria's ease of Doing Business Environment, His Excellency, President Muhammadu Buhari GCFR inaugurated the presidential Enabling Business Environment Council (PEBEC) in July, 2016. Therefore, the National Economic Council further adopted and approved the replication of Business Enabling Reforms across all the State and FCT through the activities of the presidential Enabling Business Environment Council (PEBEC) with the following objectives;

- i). *Diversification of the economy through injection of investable fund by the Private Sector.*
- ii). *Generate wealth and create employment*
- iii). *Improvement of Internally Generated Revenue through creation of seamless processes and procedures, and,*

iv). *General Improvement of the citizen economic property.*

This led to the enabling Business Environment Secretariat (ESBES) Partnering with Nigeria's Governors Forum to cascade its effort in identifying and implementation reforms across the country.

1.2. *In 2009 PEDEC, Secretariat and the World Bank Country Office began discussion on incentives to deepen the implementation of Ease of Doing Business (EODB) reforms in the 36 State of the Federation and FCT , potentially the first performance of result programme on EODB in the World.*

1.3. *The New Program, which is an extension of the Ease of doing Business (EODB) is the State Action on Business enabling Reforms (SABER) Programme on Initiative that offer qualifying State to draws fund from a \$750 million loan allocation base in the successful reforms in the business within (3) years draw down period. Some State may be able to draw on fund up to \$52.5ml from the programme.*

Base on the disbursement link indicator (DLI's) under 8 eight key reform area;

- i). *Improve efficiency in property registration and sustainability of the land base investment.*
- ii). *Improve Business Enabling Infrastructure,*
- iii). *Simplified State and business tax regimes*
- iv). *Improve Investment promotion Environment*
- v). *Development of an effective PPP Framework,*
- vi). *Increase transparences of fees and levis for Inter State trade and Increase exporter Certificate.*

RETREAT.

- a). *3day retreat was organized for member of the State Standing Committee on Ease of Doing Business at Kano on 30th August, to 1st September, 2022 with an effort to ensure that participants converged in a Serene Environment without destruction and papers were presented by the official of Enabling Business Environment Council, the World Bank and consultant.*

- b). *After the retreat presentation, syndicate group were formed based on the different prior results that will serve as quickly win of \$4mls from the date of retreat to mid November, 2022, an intensive brainstorming session was conducted for the participant to have a clear understanding of the presentations. The result areas for the first, second and third years based on each disbursement link indicator (DLI 1-8) were as follows;*

<i>S/N</i>	<i>Disbursement linked Indicator (DLI)</i>	<i>Year 1</i>	<i>Year 2</i>	<i>Year 3</i>	<i>Total</i>
1.	<i>Land: CofOs Frlia Land based Invest.</i>	<i>\$2.5ml</i>	<i>\$4ml</i>	<i>\$2ml</i>	<i>\$9.5ml</i>
2.	<i>Broadband</i>	<i>\$2ml</i>	<i>\$1ml</i>	<i>\$2.5ml</i>	<i>\$5.5ml</i>
3.	<i>PPP</i>	<i>\$1ml</i>	<i>\$2.5ml</i>	<i>\$4ml</i>	<i>\$7.5ml</i>
4.	<i>IPA</i>	<i>\$2ml</i>	<i>\$2ml</i>	<i>\$2ml</i>	<i>\$6ml</i>
5.	<i>Transparency</i>	<i>\$1ml</i>	<i>\$2ml</i>	<i>\$2ml</i>	<i>\$5ml</i>
6.	<i>Trade: Internal Trade and Exports</i>	<i>\$2ml</i>	<i>\$2ml</i>	<i>\$3ml</i>	<i>\$7ml</i>
7.	<i>Taxes: Presumptive turnover tax</i>	<i>\$2ml</i>	<i>\$2.5ml</i>	<i>\$4ml</i>	<i>\$8.5ml</i>
8	<i>Courts</i>	<i>\$1ml</i>	<i>\$2ml</i>	<i>\$1ml</i>	<i>\$4ml</i>
	<i>Total</i>	<i>\$13.5ml</i>	<i>\$16ml</i>	<i>\$19ml</i>	<i>\$48.5ml</i>

Retreat Resolutions

At the end of the retreat Resolutions were made among which are;

- i). To add responsibilities vested in the Katsina State Investment Promotion Agency, Professional and Competent Personnel with requisite qualification be recruited so that the Agency can cope with additional responsibilities*
- ii). MDA's to submit their reform champions for necessary symbiotic relationship with Director General KIPA, who is the State reform champion.*
- iii). The Attorney General/Commissioner of Justice and Chief Judge, to advice Government on way of setting-up small claim courts in line with provision of the statutory, so that by 2023 at least two (2) of such Court can be established etc.*
- iv). All department under the Ministry of Land and Survey were to take measure to improve Lands Administration in the State etc.*
- v). The Ministry of Justice to ensure the enactment of relevant executive orders or Legislations.*
- vi). The State Government to mandate all the MDA's to design and maintain their own website.*

- vii). *State Government to employ information technology personnel that would be deployed to Ministry of Information to address the issue of website management bedeviling the State.*

Programme Approved

In view of the above a memo was approved by His Excellency, for the following:

- i). To ensure participation of Katsina State into State Action on Business Enabling reforms (SABER).*
- ii). Immediate deployment/recruitment of requisite personnel to Katsina State Investment Promotion Agency, (KIPA).*
- iii). The Ministry of Justice and High Court should kick start the process of establishing small claim court, etc.*
- iv). All department under the Ministry of Land and Survey were to take measure to improve Lands Administration in the State etc.*
- i) Engagement of Consultant to established a database.*
- ii) To enabling reforms (SABER) activities to be captured in the 2023 budgetary provision.*

26. 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 112,812,883 Units of Stock with Value of ₦5,595,072,676.97 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 Tidido 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.	<i>FBN HOLDINGS plc</i>	<i>2,349,730</i>	<i>11.00</i>	<i>25,847,030.00</i>
ii.	<i>Ja'iz Bank Plc</i>	<i>300,000,000</i>	<i>0.87</i>	<i>261,000,000.00</i>
iii.	<i>Access Bank Plc</i>	<i>20,000,000</i>	<i>8.80</i>	<i>176,000,000.00</i>

iv.	Unity Bank Plc	5,828,655	0.56	3,264,046.80
v.	Flour Mill Plc	33,044	30.00	991,320.00
vi.	Zenith Bank plc	383,625	24.55	9,427,993.75
vii.	FCMB Plc	24,400	3.86	94,184.00
viii.	Union Bank Plc	840,638	6.95	5,483,768.40
ix.	Unity Bank plc	108,677	0.55	5,842,434.10
x.	BUA Cement Coy plc	6,750	96.00	648,000.00
xi	FORTE OIL	960	17.65	16,944.00
xii	Sterling Bank Plc	9,241,419	1.40	12,937,986.60
	Sub-total (A)	9,241,419		472,806,939.25

Nigerian Sovereign Investment

xiii.	Nig. Sovereign Wealth Invest.	\$7,517,991.79		
xiv.	Nig. Sovereign Wealth Invest.	\$1,883,901.23		
xv.	Nig. Sovereign Wealth Invest.	<u>\$2,165,403.72</u>		
	Sub-total (B)	\$11,567,296.74	449.47	<u>5,199,152,865.72</u>

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xvi.	New Africa Merchant Bank	20,000,000.00		
xvii.	Kankara Pharmaceutical Kaolin Company	20,000,000.00		
xviii.	Urban Development Bank of Nig.	2,600,000.00		
xix.	Urban Development Bank of Nig.	2,561,290.00		
	Sub-total (C)	<u>45,161,290.00</u>		<u>45,161,290.00</u>
	Grant Total (A+B+C)			<u>5,291,594,794.97</u>

Nigerian Sovereign Wealth Investment

i).	Nig. Sovereign Wealth Investment	1,949,436.33		
ii).	Nig. Sovereign Wealth Investment	7,551,386.77		
iii).	Nig. Sovereign Wealth Investment	<u>2,240,731.41</u>		
		<u>11,741,554.51</u>	449.47	<u>5,272,476,505.61</u>

Above are the Nigerian Sovereign Wealth Investment for Local Government in the sum of \$11,741,554.51 equivalent to ₦5,272,476,505.6

ii). AMANA MICROFINANCE BANK.

The review of Amana Micro-finance Bank Financial Records reveals that the

Bank is running at a loss. The operation's cost (Salary and Overhead) are drawn out of the capital of the Bank.

This call for Government decision on whether to continue with the Bank as there was no return on investment after sinking hundred of million.

**B. KATSINA STATE INVESTMENT AND PROPERTY DEV. CO. LIMITED
INVESTMENT AS AT 31ST DECEMBER, 2022. (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	350,388	8.5	2,978,298.00
ii.	Cornerstone	1,495,353	0.6	897,212.00
iii.	FBN Holdings	1,000,000	11.25	11,250,000.00
iv.	GUARANTEE TRUST HOLDING	60,000	23	1,380,000.00
v.	UBA CAP	27,141	14	379,974.00
vi.	UNILEVER PLC	1,700	11.5	19,550.00
vii.	FLOUR MILL OF NIG	3,300	28.40	93,720.00
viii.	CONOIL PLC	1,447	26.50	38,346.00
ix.	JAIZ BANK plc	500,000	0.88	440,000.00
x.	DANGOTE CEMENT	900	261.00	234,900.00
Xi	NGXGROUP	1,441,274	24.85	35,815,659.00
Xii	ALICO PLC	4,687	0.57	2,672.00
Xiii	BERGER	10,000	6.00	60,000.00
xiv.	NEM INSURANCE	46,257	4.50	208,157.00
xv.	SEPLAT	330	1100.00	363,000.00
xvi.	STANBIC	12,500	33.45	418,125.00
xvii.	U.B.A.	50,000	7.60	380,000.00

Sub Total (A) = 5,005,277 54,959,613.00
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C. 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.	Boroniprono	23,850,000	0.5	11,925,000.00
ii.	Funtua Textile Limited	3,320,552	1	3,320,552.00

iii.	<i>Kaduna Textiles Limited</i>	15,897,448	0.5	7,948,724.00
iv.	<i>Katsina Kaolin & Ceramic</i>	2,450,000	1	2,450,000.00
v.	<i>Peugeot Automobile Nig. Ltd</i>	8,347,500	2	16,695,000.00
vi.	<i>Tarpaulin Industries Limited</i>	238,500	0.5	119,250.00
vii.	<i>Tower Galvanized Products</i>	11,819,432	1	11,819,432.00
viii.	<i>Turners Building Products</i>	1,450,850	1	1,450,850.00
ix.	<i>APT Securities & Funds Ltd</i>	3,000,000	6	18,000,000.00
x.	<i>UMYU Microfinance Bank</i>	3,300,000	0.5	1,650,000.00
xi.	<i>Katsina Oil Mills Limited</i>	19,437,668	2	38,875,336.00
xii.	<i>FCMB Pension Managers</i>	5,254,237	25	131,355,925.00
xiii	<i>Funtua Integrated Flour Mills</i>	200,000	1	200,000.00
	<u>DEPOSIT FOR SHARES</u>			
i.	<i>Danja sugar Co. Ltd</i>	-	0	1,092,000.00
ii.	<i>Kankia Metal Works Ltd</i>	-	0	1,000,000.00
iii.	<i>Katsina Kaolin & Ceramics</i>	-	0	616,200.00
	Sub-Total (B)=	<u>98,566,187</u>		<u>248,518,269.00</u>
	GRAND TOTAL (A+B) =	<u>103,571,464</u>		<u>303,477,882.00</u>
		=====		=====

VALUE FOR MONEY AUDIT:

MINISTRY OF HEALTH:

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.	Conversion/Renovation of old Pediatric Ward of General Hospital Katsina to Female Student Hostel of KasimuKofar Bai School of Nursing Katsina.	23/3/2022	30,135,745.47	-	-	-	30,135,745.47	100% Completed not paid	
ii.	Upgrading of Dialysis Centre, Katsina.	14/4/2022	105,170,967.88	-	-	-	105,170,967.88	25% Completed	
iii.	Construction of 2No Hostel Block at School of Midwifery Malumfashi.	23/3/2022	89,152,006.25	-	-	-	89,152,006.25	40% Completed	
iv.	Renovation and Upgrading of General Hospital Rimi.	14/4/2022	195,861,687.73	-	-	97,930,843.86	97,930,843.87	35% Completed	
v.	Supply and Installation of Electronic Medical Record (EMR) to 22Nos General Hospitals across the State.	23/3/2022	29,799,000.00	-	-	-	29,799,000.00	100% Completed not Paid	
vi.	Construction of New Wall Fence and Upgrading of Existing One of General Hospital Kankia.	4/8/2022	75,248,774.50	-	-	-	75,248,774.50	40% Completed	
vii.	Renovation and Equipping of Rehabilitation section of Psychiatric Hospital Katsina,	20/10/2022	40,208,271.90	-	-	-	40,208,271.90	40 Completed	

viii.	<i>Renovation and Upgrading of General Hospital Rimi.</i>	14/4/2022	224,193,683.33	-	-	97,930,843.87	126,262,839.46	75% Completed	
ix.	<i>Construction of 2No Hostel Block at School of Midwifery Malumfashi.</i>	23/3/2022	89,152,006.25	-	-	50,552,953.36	38,599,052.89	55% Completed	
x.	<i>Conversion/Renovation of old Pediatric Ward of General Hospital Katsina to Female Student Hostel at KasimuKofar Bai School of Nursing Katsina.</i>	23/3/2022	30,135,745.47	-	-	30,135,745.47	-	100% Completed	
xi.	<i>Supply and Installation of Electronic Medical Record to 22Nos General Hospitals across the State.</i>	23/3/2022	29,799,000.00	-	-	-	29,799,000.00	100% Completed	
xii.	<i>Upgrading of Dialysis Centre, Katsina.</i>	14/4/2022	105,170,967.88	-	-	24,915,480.87	80,255,487.01	35% Completed	
xiii.	<i>Construction of New Fence and Upgrading of Existing one at General Hospital Kankia,</i>	4/8/2022	75,248,774.50	-	-	41,736,216.29	33,512,558.21	90% Completed	
xiv.	<i>Renovation and Equipping of Rehabilitation Section of the Psychiatric Hospital, Kankia,</i>	20/10/2022	40,208,271.90	-	-	-	-40,208,271.90	“100% Completed	
xv.	<i>Upgrading of Comprehensive Health Centre Kafur to a General Hospital,</i>	22/12/2022	1,344,714,700.00	672,357,350.00	672,357,350.00	672,357,350.00	672,357,350.00	55% Completed	

xvi.	Upgrading of Comprehensive Health Centre Kafur to a General Hospital (Consultancy Services).	29/11/2022	94,130,029.00	-	-	47,065,014.50	47,065,014.50	75% Completed	
MINISTRY OF SPORTS AND SOCIAL DEVELOPMENT:									
i.	Renovation and Upgrading of Remand Home, Daura.	2/8/2022	53,644,424.27	-	-	53,578,424.27	66,000.06	100% Completed	
ii.	Renovation of Mashi Rehabilitation Centre.	16/9/2022	10,761,346.06	-	-	10,761,346.08	Nil	100% Completed	
iii.	Renovation and Wall Fencing of Zango Rehabilitation Centre.	15/9/2022	26,831,481.15	-	-	16,647,099.56	10,184,381.59	100% Completed	
iv.	Renovation and Wall Fencing of Bakori Rehabilitation Centre	16/9/2022	29,660,286.67	-	-	-	29,660,286.67	100% Completed	
v.	Renovation and Wall Fencing of M/fashi Rehabilitation Centre	16/9/2022	3,532,475.05	-	-	-	3,532,475.05	100% Completed	
vi.	Renovation and Wall Fencing of Daura Rehabilitation Centre	16/9/2022	3,780,902.20	-	-	-	3,780,902.20	100% Completed	
vii.	Renovation and Wall Fencing of Mani Rehabilitation Centre	16/9/2022	6,955,367.66	-	-	-	6,953,367.66	100% Completed	
viii.	Renovation and Wall Fencing of Yandaki Rehabilitation Centre	16/9/2022	4,171,860.00	-	-	-	4,171,860.00	100% Completed	
ix.	Renovation and Wall Fencing of Musawa Rehabilitation Centre	3/2/2022	30,705,325.75	-	-	-	30,705,325.75	Ongoing	
x.	Renovation and Wall Fencing of Amadu na Funtua Township Stadium.	29/11/2022	172,496,922.50	-	-	-	172,496,922.50	Ongoing	

DEPARTMENT OF MARKET DEVELOPMENT									
i.	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-		52,157,955.90	18,313,181.07		
ii.	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-		52,157,955.90	18,313,181.07		
iii.	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-		21,141,340.65	49,329,795.51		
iv.	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-		52,157,955.90	18,313,181.07		
v.	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-		52,157,955.90	18,313,181.07		
vi	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-		21,141,340.65	49,329,795.51		
vii	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022		-		52,421,686.09	18,313,181.07		

viii	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-	-	21,141,340.65	49,329,795.51		
ix	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-	-	52,271,686.14	18,313,181.07		
x	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16			21,141,340.65	49,329,795.51		
Xi	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16			44,618,541.85	25,852,594.31		
Xii	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16			44,618,541.85	25,852,594.31		
Xiii	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16			44,618,541.85	25,852,594.31		
Xiv	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16			51,094,689.80	19,376,448.36		
xv	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16			51,094,689.80	19,376,448.36		

xvi	Construction of 16no blocks of 40no shops story building at Fatima Baika Central Market Katsina,	10/1/2022	70,471,136.16	-	-	39,198,244.32	31,272,891.84		
xvii	Contract for the rehabilitation of administration block at Fatima Baika Central Market, Katsina	10/1/2022	14,500,000.00	-	-	14,500,000.00	Nil		
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES:									
i.	Establishment and Installation of Solar dryers.	2021	38,390,350.33	-	-	38,390,350.33	-	100% Completed	
ii.	Farm Power Project	2017	263,089,122.00	-	-	263,089,122.00	-	100% Completed	
iii.	Construction of Access Road and Generating of Electricity to Federal Cooperative Offices at Katsina.	2022	26,000,000.00	-	-	26,000,000.00	-	100% Completed	
iv,	Rehabilitation of Sulma Dam.	2022	1,823,727,614.22	-	-	1,823,727,614.22	-	15% Completed	
vi,	Rehabilitation of 10No Irrigation Schemes.	2022	44,523,793.94	-	-	44,523,793.94	-	100% Completed	
vii.	Construction of Wall Fence of 3 Zonal Irrigation Offices.	2022	23,786,047.00	-	-	23,786,047.00	-	100% Completed	
viii,	Midway Tree Planting	2022	9,326,000.00	-	-	9,326,000.00	-	100% Completed	
ix.	Purchases of Agro-Chemical	2021	18,660,000.00	-	-	18,660,000.00	-	100% Completed	
x.	Purchase of Improved Seeds.	2021	24,326.00	-	-	24,326.00	-	100% Completed	
xi.	Water Pumps & Sprayers.	2021	9,625,000.00	-	-	9,625,000.00	-	100% Completed	
xii.	Repairs of Collapse blocks.	2021	3,465,940.63	-	-	3,465,940.63	-	100% Completed	

xiii.	<i>Conduct of Demonstration on Irrigation Cotton Production,</i>	2022	9,508,000.00	-	-	9,508,000.00	-	100% Completed	
xiv.	<i>Conduct of Capacity Building Training for 361 Unemployment Youth from 361 Ward.</i>	2022	24,204,500.00	-	-	24,204,500.00	-	100% Completed	
xv.	<i>Survey of impact climate change on 2021 wet season.</i>	2021	2,000,000.00	-	-	2,000,000.00	-	100% Completed	
xvi.	<i>Repairs of 6no Tractors and Tracking Devices.</i>	2022	5,371,000.00	-	-	5,371,000.00	-	100% Completed	
xvii	<i>Production of Certified Seed for 2021 Wet Season Farming.</i>	2022	18,509,425.00	-	-	18,509,425.00	-	100% Completed	
xviii	<i>Payment of Monthly Allowance of 58no Casual Watchman for Weather Station.</i>	2022	7,440,000.00	-	-	7,440,000.00	-	100% Completed	
xix	<i>Conduct of the orientation training on Extension Service Delivery and Communication for the Newly employed staff of the Defunct Songhai Farm.</i>	2022	1,815,000.00	-	-	1,815,000.00	-	100% Completed	
xx	<i>Conduct of Capacity Building Training for Women Group on Groundnut value chain and entrepreneurship development.</i>	2022	8,605,000.00	-	-	8,605,000.00	-	100% Completed	
xxi	<i>Conduct of Mobilization and group formation number the FADAMA Delivery Unit Result Area 2 for the Nigeria.</i>	2022	3,897,000.00	-	-	3,897,000.00	-	100% Completed	

MINISTRY OF ENVIRONMENT									
i.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Access Slabs Land Reclamation and Rip Rap Protection Bilbis.</i>	2022	112,409,018.83	-	-	112,409,018.83	-	100% Completed	
ii.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Access Slabs Land Reclamation and Rip Rap Protection Sabon LayinGaladima.</i>	2022	115,066,956.10	-	-	115,066,956.10	-	100% Completed	
iii.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Kasuwa Mata.</i>	2022	45,599,823.83	-	-	45,599,823.83	-	100% Completed	
iv.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Access Slabs Land Reclamation and Rip Rap Protection Musawa.</i>	2022	126,978,086.06	-	-	126,978,086.06	-	100% Completed	
v.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip</i>	2022	105,747,705.94	-	-	105,747,705.94	-		

	<i>Rap Protection UnguwarSamari.</i>								
vi.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection ,LayinAlh. Bala Masari Town.</i>	2022	111,867,616.38	-	-	111,867,616.38	-	100% Completed	
vii.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Dungun Mu'azu.</i>	2022	111,141,518.39	-	-	111,141,518.39	-	100% Completed	
viii.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Sabuwa Town.</i>	2022	58,939,330.79	-	-	58,939,330.79	-	100% Completed	
ix.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Dikke Village.</i>	2022	76,356,969.74	-	-	76,356,969.74	-	50% Completed	
x.	<i>Design Supervision and Reporting for the construction of Masonry Lined</i>	2022	71,650,789.85	-	-	71,650,789.85	-	100% Completed	

	<i>Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Mabai.</i>								
<i>xi.</i>	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Kabomo.</i>	<i>2022</i>	<i>102,283,195.98</i>	<i>-</i>	<i>-</i>	<i>102,283,195.98</i>	<i>-</i>	<i>90% Completed</i>	
<i>xii.</i>	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Karadua.</i>	<i>2022</i>	<i>106,749,025.93</i>	<i>-</i>	<i>-</i>	<i>106,749,025.93</i>	<i>-</i>	<i>95% Completed</i>	
<i>Xiii,</i>	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Layin-Katako.</i>	<i>2022</i>	<i>168,160,520.79</i>	<i>-</i>	<i>-</i>	<i>168,160,520.79</i>	<i>-</i>	<i>100% Completed</i>	
<i>xiv.</i>	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Dabai.</i>	<i>2022</i>		<i>-</i>	<i>-</i>		<i>-</i>	<i>100% Completed</i>	
<i>xv.</i>	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Unguwar Mare.</i>	<i>2022</i>	<i>144,621,404.05</i>	<i>-</i>	<i>-</i>	<i>144,621,404.05</i>	<i>-</i>	<i>100% Completed</i>	
<i>xvi.</i>	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection RogogonGabas.</i>	<i>2022</i>	<i>71,907,271.73</i>	<i>-</i>	<i>-</i>	<i>71,907,271.73</i>	<i>-</i>	<i>100% Completed</i>	
<i>xvii.</i>	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Karkarku Gari.</i>	<i>2022</i>	<i>63,749,977.24</i>	<i>-</i>	<i>-</i>	<i>63,749,977.24</i>	<i>-</i>	<i>100% Completed</i>	

xviii.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Kongolam.</i>	2022	77,626,867.22	-	-	77,626,867.22	-	100% Completed	
xix.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Garki.</i>	2022	88,794,822.81	-	-	88,794,822.81	-	100% Completed	
xx.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Kankia Town,</i>	2022	90,375,679.10	-	-	90,375,679.10	-	100% Completed	
xxi.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Kusada.</i>	2022	77,308,301.73	-	-	77,308,301.73	-	85% Completed	
xxii.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Muduru, Mani.</i>	2022	90,513,967.09	-	-	90,513,967.09	-	88% Completed	
xxiii.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Birnin Kuka, Mashi.</i>	2022	87,521,769.12	-	-	87,521,769.12	-	68% Completed	
xxiv.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Tunas, Ingawa.</i>	2022	65,540,018.84	-	-	65,540,018.84	-	100% Completed	
xxv.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts</i>	2022	61,831,989.13	-	-	61,831,989.13	-	79% Completed	

	<i>Vehicular/Access Slabs Latrine Filling and Rip Rap Protection BakinKasuwa, Bindawa.</i>								
xxvi	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Yamel, Dutsi.</i>	2022	77,517,825.67	-	-	77,517,825.67	-	100% Completed	
xxvii	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection, Yahaya Madaki Way, Katsina</i>	2022	126,233,752.30	-	-	126,233,752.30	-	100% Completed	
xxviii.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection Gafai II Katsina.</i>	2022	115,807,104.34	-	-	115,807,104.34	-	67% Completed	
xxix	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection TafkinLemu, Katsina.</i>	2022	156,830,656.23	-	-	156,830,656.23	-	Changed to Behind Liyafa Katsina Construction yet to commence	
xxx	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection JINPS KofarKaura, Katsina.</i>	2022	49,832,753.26	-	-	49,832,753.26	-	100% Completed	
xxxi.	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection, Runka B. Safana.</i>	2022	62,875,803.37	-	-	62,875,803.37	-	100% Completed	
xxvii.	<i>Design Supervision and Reporting for the construction of Masonry Lined</i>	2022	155,090,003.35	-	-	155,090,003.35	-	86% Completed	

	<i>Drains, Box Culverts Vehicular/Access Slabs Masonry Retaining Walls and Latrine Filling and Rip Rap Protection.UnguwarDantiye I, Danmusa.</i>								
Xxxiii	<i>and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Masonry Retaining Walls and Latrine Filling and Rip Rap Protection, ShagumbaBatagarawa.</i>	2022	86,240,283.14			86,240,283.14	-	100% Completed	
Xxxiv	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection, Batsari Town.</i>	2022	83,622,056.16	-	-	83,622,056.16	-	40% Completed	
Xxxv	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection, Wagini II, Batsari.</i>	2022	53,628,081.79	-	-	53,628,081.79	-	90% Completed	
Xxxvi	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection, UnguwarGabasCharanchi.</i>	2022	156,478,676.37	-	-	156,478,676.37	-	70% Completed	
Xxxvii	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Laterine Filling and Rip Rap Protection, Behind KTARDA D/ma Town.</i>	2022	121,971,390.78	-	-	121,971,390.78	-	100% Completed	
Xxxviii	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection,</i>	2022	67,677,516.57	-	-	67,677,516.57	-	80% Completed	

	<i>Allemi Village, Kaita.</i>								
Xxxix	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection,</i>	2022	45,344,999.55	-	-	45,344,999.55	-	100% Completed	
Xxxx	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection,</i>	2022	64,821,101.85	-	-	64,821,101.85	-	100% Completed	
Xxxxi	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection,</i>		51,726,136.26	-	-	51,726,136.26	-	100% Completed	
xxxxii	<i>Design Supervision and Reporting for the construction of Masonry Lined Drains, Box Culverts Vehicular/Access Slabs Latrine Filling and Rip Rap Protection,</i>	2022	88,063,165.99	-	-	88,063,165.99	-	100% Completed	
MINISTRY OF WATER RESOURCES:									
i.	<i>Procurement and installation of 7.5KVA Injection Sub-station of Ajiwa Water Treatment Plant.</i>	2022	353,682,129.60	-	-	176,840,564.80	176,840,564.80	70% Completed	
ii.	<i>Consultancy Services for the Procurement and Installation of 7.5KVA Injection Sub-station at Ajiwa Water Treatment Plant.</i>	2022	45,978,676.85	-	-	27,587,206.11	18,391,470.74	70% Completed	
iii.	<i>Improvement of Ajiwa Dam and Spillway.</i>	2022	3,309,803,986.39	-	-	Nil	3,309,803,986.39	0% Completed	
iv.	<i>Purchase of Water Treatment Chemical (alum, HTH and Chlorine)</i>	2022	1,199,830,400.00	-	-	1,199,830,400.00	1,199,830,400.00	Completed	<i>On yearly basis</i>
v.	<i>Updating/Rehabilitation of Musawa Water Supply Scheme.</i>	2022	367,892,293.54	-	-	147,156,917.42	220,735,376.12	40% Completed	
vi.	<i>Consultancy Services for the Completion of Zobe Water Supply (Phase IB).</i>	2022	180,031,286.70	-	-	72,012,514.68	108,018,772.02	40% Completed	
vii.	<i>Repairs of 3No High Lift Pumps and</i>	2022	111,532,516.87	-	-	78,072,761.81	33,459,755.06	70%	

	<i>Maintenance of old pumping station Ajiwa Water Works.</i>							<i>Completed</i>	
viii.	<i>Procurement/Installation of Valves and Fittings for intake Tower and Treatment Plant Ajiwa.</i>	2022	414,765,432.10	-	-	-	414,765,432.10	0% <i>Completed</i>	
ix.	<i>Procurement/Installation/Maintenance from Treatment Plant to Barhim Reservoir on Y-axis.</i>	2023	734,234,597.50	-	-	-	734,234,597.50	0% <i>Completed</i>	
x.	<i>Construction of Danja Earth Dam and Access Road.</i>	2019	16,674,882,028.10	-	-	10,274,688,098.45	6,400,193,929.65	75% <i>Completed</i>	
xi.	<i>Consultancy Services for the construction of Danja Earth Dam and Access Road.</i>	2019	160,567,894.90	-	-	127,782,486.20	32,785,408.70	75% <i>Completed</i>	
xii.	<i>Extension of Water Pipeline to Tayoyi, KofarGuga, KofarYandaka and Ambassador Quarters in Katsina Metropolis.</i>	2023	111,828,743.57	-	-	44,731,497.43	63,097,246.14	40% <i>Completed</i>	
KATSINA STATE ROAD MAINTENANCE AGENCY (KASROMA)									
i.	<i>Procurement of DAF 800 ASTI Lifter Crane.</i>	2022	28,000,000.00	-	-	28,000,000.00	-	100% <i>Completed</i>	
ii.	<i>Construction of (0.5km) Double Coat Surface dressed road behind township stadium, Kofar Keke in Katsina in Metropolis.</i>	2022	22,065,790.00	-	-	22,065,790.00	-	100% <i>Completed</i>	
iii.	<i>Construction of 4No 2x2-3cell culverts at Masari, Kafur and Dutsin Kura in Kafur Local Government Area.</i>	2022	51,445,375.00	-	-	51,445,375.00	-	100% <i>Completed</i>	
iv.	<i>Construction of (2.0) Double coat surface dressed township road at Musawa town, Musawa Local Government Area.</i>	2022	81,456,000.00	-	-	81,456,000.00	-	65% <i>Completed</i>	
v.	<i>Construction of (2.0) Double surface dressed township road at Matazu town, Matazu Local Government Area.</i>	2022	81,456,000.00	-	-	81,456,000.00	-	100% <i>Completed</i>	
vi.	<i>Construction of (2.0) Double surface dressed township road at Batagarawa town, Batagarawa Local Government Area</i>	2022	81,456,000.00	-	-	81,456,000.00	-	60% <i>Completed</i>	
vii.	<i>Construction of (2.0) Double surface dressed township road at</i>	2022	81,456,000.00	-	-	81,456,000.00	-	100% <i>Completed</i>	

	<i>Kankaratown, Kankara Local Government Area</i>								
viii.	<i>Construction of (2.0) Double surface dressed township road at Charanchi town, Charanchi Local Government Area</i>	2022	81,456,000.00	-	-	81,456,000.00	-	100% Completed	
ix.	<i>Construction of (2.0) Double surface dressed township road at Mashi town, Mashi Local Government Area</i>	2022	81,456,000.00	-	-	81,456,000.00	-	100% Completed	
x.	<i>Pothole Patching & washout repairs along W.T.C/Mani road.</i>	2022	50,000,000.00	-	-	50,000,000.00	-	100% Completed	
xi.	<i>Rehabilitation/Upgrading of Street Light W.T.C/Mani road.</i>	2022	42,873,620.00	-	-	42,873,620.00	-	100% Completed	
xii.	<i>Road Intervention Survey</i>	2022	15,000,000.00	-	-	15,000,000.00	-	100% Completed	
xiii.	<i>Construction of (1.3km) Double coat surface dressed road along Karanbanin dan Abba in Dutsinma Local Government Area.</i>	2022	28,000,000.00	-	-	28,000,000.00	-	100% Completed	
xiv.	<i>Construction of (1.3km) Double coat surface dressed road at Zango-Dargaje-Fununi-Barage road.</i>	2022	260,723,700.00	-	-	260,723,700.00	-	100% Completed	
xv.	<i>Construction of (1.16km) surface dressed (Dual) for old Yari bori road at Kafur Local Government Area.</i>	2022	94,836,250.00	-	-	94,836,250.00	-	100% Completed	
xvi.	<i>Asphalting of new Masari by pass road in Kafur Local Government Area.</i>	2022	98,683,750.00	-	-	98,683,750.00	-	100% Completed	
xvii.	<i>Construction of asphalting pavement road for Masari by pass extension)Phase II) in Kafur Local Government Area.</i>	2022	270,098,580.00	-	-	270,098,580.00	-	100% Completed	
xviii.	<i>Re-construction of asphalting concrete road at Tafoki road (Phase I).</i>	2022	120,000,000.00	-	-	120,000,000.00	-	100% Completed	
xix.	<i>Emergency works/Collapse Bridge works.</i>	2022	29,460,000.00	-	-	29,460,000.00	-	100% Completed	
MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATIONS:									
i.	<i>Renovation and upgrading of 2 blocks of ICT Centre in collaboration with Federal Ministry of Science,</i>	2022	40,878,285.98	-	-	40,878,285.98	-	100% Completed	

	<i>Technology and Innovations at Dutsi Local Government Area of Katsina State</i>								
ii.	<i>Funding for accreditation exercise in respect of five (5) new programmes.</i>	2022	44,719,440.00	-	-	44,719,440.00	-	100% Completed	
iii.	<i>Construction of 260m per meter wall fencing with security wire.</i>	2022	9,997,900.00	-	-	9,997,900.00	-	100% Completed	
iv.	<i>Repair of rainstorm damage at Muhammadu Buhari ICT Centre.</i>	2022	6,460,750.00	-	-	6,460,750.00	-	100% Completed	
v.	<i>Construction/supply of furniture to STEB Schools.</i>	2022	81,500,000.00	-	-	-	81,500,000.00	0% Completed	Not Started
vi.	<i>Upgrade KYCV.</i>	2022	51,952,250.00	-	-	51,952,250.00	-	100% Completed	
KATSINA STATE SCIENCE AND TECHNICAL EDUCATION BOARD (STEB)									
i.	<i>Construction of Security Wall Fence around students hostels, security wire, watch towers and improvement of existing fence.</i>	2021	101,835,672.26			101,835,672.26	-	100% Completed	
ii.	<i>Construction of Security wall fence around students hostels, security wire, watch towers and improvement of existing fence</i>	2021	89,526,917.05			-	89,526,917.05	80% Completed	
iii.	<i>Construction of Security Wall Fence around Students Hostels, ?Security Wire.</i>	2021	45,010,534.24			-	45,010,534.24	70% Completed	
iv.	<i>Construction of Security Wall Fence.</i>	2021	40,100,280.72			26,315,809.22	13,784,471.50	80% Completed	
v.	<i>Construction of Security Wall Fence around Students hostels, Security Wire.</i>	2021	79,786,394.26			47,871,826.56	31,914,557.70	70% Completed	
MINISTRY OF WORKS' HOUSING AND TRANSPORT									
i.	<i>Construction of KofarKaura under Pass.</i>	2021	2,975,353,218.75			2,519,018,886.27	2,519,018,886.27	456,334,332.48	100% Completed
ii.	<i>Construction of KofarKwaya under pass.</i>	2022	2,808,076,031.25			2,586,112,524.27	2,586,112,524.27	221,963,506.98	100% Completed
iii.	<i>Construction of an interchange flyover Bridge along Hassan Usman Katsina –Isa Kaita Road at GRA Round-about.</i>	2022	4,703,254,256.03			2,952,683,611.46	2,952,683,611.46	1,750,570,644.57	70% Completed

iv.	<i>Construction of KofarGuga-Sullubawa-Masanawa Road.</i>	2022	512,075,719.70		511,828,949.37	511,828,949.37	Nil	100% Completed	
v.	<i>Construction of Tashar Into-Baryawa-Tsagem-Muduru Road.</i>	2022	2,461,881,964.96		1,342,857,938.50	1,342,857,938.50	1,119,024,026.46	45% Completed	
vi.	<i>Construction of Jibiyar-Maje Road.</i>	2022	572,809,794.60	288,436,988.57	233,531,800.10	233,531,800.10	339,277,994.50	90% Completed	
vii.	<i>Rehabilitation of Batsari-Jibiya Road.</i>	2018	1,622,976,088.78		1,283,832,032.72	1,283,832,032.72	339,144,056.06	100% Completed	
viii.	<i>Rehabilitation of Bumbum-Kasanki-Majigiri Road.</i>	2020	2,150,255,953.22		2,149,205,846.80	2,149,205,846.80	Nil	100% Completed	
ix.	<i>Rehabilitation of Zango-Rogogo Road.</i>	2020	1,897,235,156.10		1,897,235,156.10	1,897,235,156.10	nil	100% Completed	

PERFORMANCE AUDIT REPORT

HOSPITAL SERVICES MANAGEMENT BOARD

BACKGROUND:

The Katsina State Hospital Service Management Board was established in 1987 KTSL 1 of 1987 under CAP.63 for the purpose of maintaining and management and as an institution frame work.

There is here by established for the service in Katsina State a management board to be known as the Katsina State Hospital Management Board which shall have such power and duties as are conferred on it by virtue of provision of the Law.

RATIONAL:

The rationale behind establishment of the Board means any Health institution designed to provide a variety of personnel medical care, mainly of treatment or medical nature under ambulatory and Hostel or Hotel condition for promoting, protection and restoring individual to a better health including the reception of women in child birth or immediately after birth for the purpose of providing such women with Medical, Nursing or surgical attention.

FORMULATION:

The Board shall consist of respectable citizen of Katsina State who shall be part time Chairmen and 2No persons' of priority who shall be selected on basis of merit from outside the public service of Nigeria and a Medical Practitioner from Faculty of Medicine Ahmadu Bello University, a representative of Nursing and Midwives Association, a representative of Ministry of Health, (2) representative of Health and Social Welfare, a Medical Practitioner who is in private practice and the General Manager of the Board. The two (2) members be appointed by Commissioner Ministry of Health.

The Hospital Service Board duties are as follows:

To carryout board directives on health service laid down by ministry,

To appoint promote and discipline all health service staff within its jurisdiction including those in Head Quarters.

- i) Power to appoint, promote, discipline all staff on Grade level 01 – 06*
- ii) Disciplinary power other than that of dismissal in above Grade level 06 of staff, also with a right of appeal to it, etc*

During the year under review the Board achieved the following budget performance of capital expenditure, overhead expenditure and personnel cost:

<i>S/N</i>	<i>EXPENDITURE</i>	<i>ACTUAL</i>	<i>BUDGETTED</i>	<i>VERIANCE</i>	<i>%</i>
<i>1</i>	<i>Capital Exp</i>	<i>683,943,608.00</i>	<i>772,105,000.00</i>	<i>88,161,392.00</i>	<i>88.58%</i>
<i>2</i>	<i>Personnel Cost</i>	<i>6,059,243,095.93</i>	<i>5,907,562,377.00</i>	<i>-151,680,718.93</i>	<i>102.57%</i>
<i>3</i>	<i>Allied Salaries</i>	<i>201,105,377.79</i>	<i>524,652,281.00</i>	<i>323,546,903.21</i>	<i>38.33%</i>
<i>4</i>	<i>Recurrent Exp</i>	<i>142,921,934.00</i>	<i>165,332,593.00</i>	<i>22,410,659.00</i>	<i>86.45%</i>

FINDINGS:

The Hospital Service Management Board (HSMB) has total number of 3137 staff out of which 304 are Medical Personnel/Doctors based on the following breakdown:

- a) DOCTORS IN VARIOUS HOSPITAL 180*
 - b) DOCTORS ON COURSE 42*
 - c) DOCTORS ON NYSC 56*
 - d) ABSCONDED DOCTORS 26*
- 304**

The Katsina State is facing serious challenges in the area of Medical Doctors, despite the fact that from the creation of the state, it has become a tradition by the State Government to sponsor the indigenes of the State to enroll for the study of MBBS, PHARMACY RADIOGRAPHY, LABARATORY SCIENCE among others within and outside the country based on bonding agreement, after completion to serve for their Bond agreement for a specific year.

These efforts continue to date in order to provide the state with enough medical personnel for easy and quick service delivery as well as to make Healthcare very easy to be accessed by the citizen of the state.

However, let along the effort by the Katsina State to produce and provides enough medical personnel, some of bonded doctors are running away without serving for their Bond Agreement, as well as some of the non-Bonded doctors are absconding from their duties without notice and continue drawing their salary.

Verification revealed that twenty-one (26No) Medical Doctors (Study Leave without Pay, Bonded & NON-BONDED) absconded from their duties.

CONCLUSION:

The Audit performance and accountability focused on the level of service delivery by the Doctors, considering from the creation of the state to date, the state Government sponsored a lot of Medical Doctor for courses and training at home and abroad but up to the time of writing this performance more than 70% of General Hospital doesn't have a single consultant in any field and some of Medical Doctors are paying more attention to their Private Hospital than the Government own Hospitals.

RECOMMENDATIONS:

Based on findings of this Audit Performance the following recommendation are made;

- ✓ The Hospital Service Management Board should establish a strong Committee to be supervising the Medical Personnel at various Hospitals to monitor service delivery.*
- ✓ The management should also engage civil society organization to monitor the activities of General Hospitals.*
- ✓ To introduce bond agreement mechanism signed during employment so that whenever medical doctors breach the agreement a legal action shall be taken against him.*

OPINION

In my opinion, the Financial Performance, the 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) Accruals represent true and fair view of the Financial position of Katsina State Government for the period 1st January, to 31st December, 2022 subject to comments and observations contain therein.



OFFICE OF THE AUDITOR GENERAL FOR THE STATE

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

Ref No:.....

Katsina,

Date:.....

Katsina State,
Nigeria.

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 the opportunity given to me to lay the Auditor General Report on the Accounts of Katsina State Government before the Honourable House and to His Excellency, the Executive Governor of the State, **MalamDikko Umar Radda Phd** for the continued disposition towards Office of the Auditor General for the State.*

Dr. Anas Tukur A. (FCNA, ACTI, CCF, FICEN, SRF),
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:.....

Email: auditorgenkt@gmail.com.

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Katsina State of Nigeria for the year ended 31st December, 2022 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 2021 (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 Consolidated Statement of Financial Performance and Consolidated Statement of Financial Position of Katsina State Government, Consolidated Statement of Cash flow, Consolidated Statement of Changes in Net Asset/Equity and Notes to the Account which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual 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 2022 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 Consolidated Statement of Financial Performance and Consolidated Statement of Financial Position 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,2022 as required in accordance with IPSAS Accrual as described in Note 1 to 31.

Dr. Anas Tukur A. (FCNA, ACTI, CCrFA, FICEN,SRF),
Auditor General,
Katsina.State



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

Address: *Garba Ja Abdulkadir State Secretariat Complex, IBB Way, Dandagoro Katsina, P.M.B 2160, Katsina State.*

Email Address: officeoftheaccountantgen.kts@yahoo.com

FINANCIAL STATEMENT RESPONSIBILITY

The 2022 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) With exemptions due to non-Completion of valuation of the State Assets, as such some transitional exemptions where observed.

MALIK ANAS
24/3/2023

MALIK ANAS FCNA, FCIT, MNIM, FRC/2015/00000012159
ACCOUNTANT GENERAL
KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA


CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31/12/2022

PREVIOUS YEAR ACTUAL 2021	DETAILS	NOTES	ACTUAL 2022	FINAL BUDGET 2022	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET
	<i>Revenue:</i>		<i>N</i>	<i>N</i>	<i>N</i>	<i>N</i>	<i>N</i>
48,527,518,198.31	Share of FAAC	1	50,882,983,862.73	85,434,498,318.00	85,434,498,318.00	-	34,551,514,455.27
26,160,863,020.64	VAT	2	31,572,943,764.69	29,521,250,000.00	29,521,250,000.00	-	(2,051,693,764.69)
	Electronic Money Transfer Levy	2A	1,421,122,887.14	-	-	-	(1,421,122,887.14)
11,153,401,551.49	Tax Revenue	3	8,219,297,652.61	13,210,000,000.00	13,210,000,000.00	-	4,990,702,347.39
	Refund From FGN	3A	3,370,177,144.12	-	-	-	(3,370,177,144.12)
5,040,411,825.54	Non Tax Revenue	4	4,545,713,281.76	37,808,469,743.00	37,808,469,743.00	-	33,262,756,461.24
75,547,611.65	Investment Income	5	56,108,108.27	256,454,032.00	256,454,032.00	-	200,345,923.73
-	Interest Earned	6	-	116,632,000.00	116,632,000.00	-	116,632,000.00
23,096,339,529.95	Capital Receipts	7	13,020,234,855.00	76,586,070,659.00	76,586,070,659.00	-	63,565,835,804.00
23,721,825,269.64	Other Revenue: SUKUK	9	8,374,183,312.50	25,000,000,000.00	25,000,000,000.00	-	16,625,816,687.50
	BRIDGING	9A	15,035,902,285.70	12,152,124,813.00	12,152,124,813.00	-	(2,883,777,472.70)
6,249,999,896.00	Reserve From Special Fund Acct.	9B	-	-	-	-	-
-	SURE-P	9C	4,705,550,859.39	-	-	-	(4,705,550,859.39)
16,832,105,138.87	Grant	7	18,155,046,169.59	17,902,365,205.00	17,902,365,205.00	-	(252,680,964.59)
1,775,304,721.54	Transfer From LGAs	10	2,281,599,550.53	2,115,000,000.00	2,115,000,000.00	-	(166,599,550.53)
1,223,310,000.00	SFTAS	8	11,498,325,838.33	8,747,000,000.00	8,747,000,000.00	-	(2,751,325,838.33)
163,856,626,763.63	Total Revenue (A)		173,139,189,572.36	308,849,864,770.00	308,849,864,770.00	-	135,710,675,197.64
	<i>Expenditure:</i>						
31,722,036,508.78	Salary & Wages	11	32,277,231,460.49	36,645,511,805.00	36,091,911,805.00	-	3,814,680,344.51
6,824,400,399.94	Social Benefits	12	8,255,104,205.84	12,031,091,376.00	12,031,091,376.00	-	3,775,987,170.16
16,193,624,878.09	Overhead Cost (Recurrent)	13	25,904,154,148.66	52,073,189,898.00	51,988,557,178.00	-	26,084,403,029.34
431,979,390.00	Grants & Contribution	14	472,661,496.00	835,636,000.00	835,636,000.00	-	362,974,504.00
9,500,610,959.81	Depreciation Charges	15	30,540,571,163.40	-	-	-	(30,540,571,163.40)
16,852,390,984.13	Aids and Grants	7	25,973,921,945.35	-	-	-	(25,973,921,945.35)
12,935,205,729.60	Public Debt Charges (Loan Repayment)	16	21,869,517,596.80	21,898,761,491.00	21,898,761,491.00	-	29,243,894.20
282,470,950.00	Transfer To Other MDA's	18	366,896,675.50	-	-	-	(366,896,675.50)
4,154,674,707.77	Transfer to Revenue Generating MDA's	18A	3,233,283,091.27	3,862,440,857.00	3,862,440,857.00	-	629,157,765.73
-	Other Expenditure (Transfer to JAAC Acct.)	27	-	0	0	-	-
681,276,262.90	COST OF IGR COLLECTION (BOIR)	31	953,797,653.66	2,739,190,400.00	2,739,190,400.00	-	1,785,392,746.34
99,578,670,771.02	Total Expenditure (B)		149,847,139,436.97	130,085,821,827.00	129,447,589,107.00	(638,232,720.00)	(20,399,550,329.97)
64,277,955,992.61	Surplus From Operating Activities C=(A-B)		23,292,050,135.39	178,764,042,943.00	179,402,275,663.00	638,232,720.00	156,110,225,527.61
19,287,274.63	Proceed From Sales of Housing	17	11,840,831.72	1,894,206,191.00	1,894,206,191.00	-	1,882,365,359.28
623,243,191.82	Gains on Disposal of Assets	19	1,463,746,708.63	52,150,000.00	52,150,000.00	-	(1,411,596,708.63)
642,530,466.45	Total Non Operating Revenue/Expenses (D)		1,475,587,540.35	1,946,356,191.00	1,946,356,191.00	-	470,768,650.65
64,920,486,459.06	Surplus From Ordinary Activities E=(C+D)		24,767,637,675.74	180,710,399,134.00	181,348,631,854.00	638,232,720.00	156,580,994,178.26
64,920,486,459.06	Net Surplus for the Year G=(E-F)		24,767,637,675.74	180,710,399,134.00	181,348,631,854.00	638,232,720.00	156,580,994,178.26

Malik Anas 23/03/2023
MALIK ANAS FCNA, FCIT, MNIM, FRC/2015/00000012159
 ACCOUNTANT GENERAL, KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31/12/2022

Assets	REF.	NOTES	2022	ACTUAL 2021
Current Assets			N	N
Cash & Cash Equivalents		20	33,901,854,002.50	31,591,845,779.36
Receivables		21	31,375,970,022.24	-
Total Current Assets(A)			65,277,824,024.74	31,591,845,779.36
Non Current Asset				
Long Term Loans Granted		22		
Investment		23	5,527,817,077.15	5,527,965,459.30
Property Plant & Equipment		29	297,953,519,701.66	233,426,366,974.72
Investment Property		25	1,463,735,587.84	1,409,247,868.84
Other Assets		27	-	-
Total Non Current Assets (B)			304,945,072,366.65	240,363,580,302.86
Total Assets [C]			370,222,896,391.39	271,955,426,082.22
Liabilities				
Current Liabilities				
Payables		26	6,462,229,633.01	10,574,167,215.87
Total Current Liabilities (D)			6,462,229,633.01	10,574,167,215.87
Borrowings		28	64,274,082,346.45	75,907,597,905.74
Total Non Current Liabilities (E)			64,274,082,346.45	75,907,597,905.74
Total Liabilities F= (D+E)			70,736,311,979.46	86,481,765,121.61
Net Assets G=(C-F)			299,486,584,411.93	185,473,660,960.61
ACCUMULATE SURPLUS			164,112,684,213.64	46,128,614,422.71
REVALUATION RESERVES			135,373,900,198.29	139,345,046,537.90
NET ASSET/EQUITY			299,486,584,411.93	185,473,660,960.61


 24/3/2023
MALIK ANAS FCNA,FCIT,MNIM,FRC/2015/00000012159
ACCOUNTANT GENERAL
KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31/12/2022

	NOTE	2022	ACTUAL 2021
CASH FLOW FROM OPERATING ACTIVITES		N	N
Inflows			
Share of FAAC	1	50,882,983,862.73	48,527,518,198.31
Share of VAT	2	31,572,943,764.69	26,160,863,020.64
Electronic Money Transfer Levy	2A	1,421,122,887.14	-
Tax Revenue	3	8,219,297,652.61	11,153,401,551.49
Refund From Special Fund Acct.	3A	3,370,177,144.12	-
Non Tax Revenue	4	4,545,713,281.76	5,040,411,825.54
Capital Receipts	7	13,020,234,855.00	23,096,339,529.95
Reserve From Special Fund Acct.	9B	-	6,249,999,896.00
SURE-P	9C	4,705,550,859.39	-
Grant	7	18,155,046,169.59	16,832,105,138.87
Transfer From LGAs	10	2,281,599,550.53	1,775,304,721.54
Interest on Deposit	6	-	-
Gains on Disposal of Assets	19	1,463,746,708.63	623,243,191.82
SFTAS	8	11,498,325,838.33	1,223,310,000.00
Total inflows from operating activities =A		151,136,742,574.52	140,682,497,074.16
Outflows:			
Salaries & Wages	11	32,277,231,460.49	31,722,036,508.78
Social Benefits	12	8,255,104,205.84	6,824,400,399.94
Overhead Cost (Recurrent)	13	25,904,154,148.66	16,193,624,878.09
Grants & Contributions	14	472,661,496.00	431,979,390.00
Transfer to Other MDA's	18	366,896,675.50	282,470,950.00
Transfer to Revenue Generating MDA's	18A	3,233,283,091.27	4,154,674,707.77
Aids and Grants	7	16,107,331,610.63	16,852,390,984.13
Cost of IGR Collection (BOIR)	31	953,797,653.66	681,276,262.90
Capital Receipts Expenditure	7	9,866,590,334.72	-
Total outflow from operating activities =B		97,437,050,676.77	77,142,854,081.61
Net cashflow from operating activities =C (A-B)		53,699,691,897.75	63,539,642,992.55
CASH FLOW FROM INVESTING ACTIVITES			
Dividend Received	5	56,108,108.27	75,547,611.65
Purchase & Const. of PPE	30	(67,971,217,301.37)	(57,348,807,707.13)
Net cashflow from investing activities		(67,915,109,193.10)	(57,273,260,095.48)
Cashflow From Financing Activities			
Other Revenue: SUKUK	9	8,374,183,312.50	20,714,644,812.50
BRIDGING	9A	15,035,902,285.70	3,007,180,457.14

<i>Proceed From Sales of Housing</i>	17	11,840,831.72	19,287,274.63
<i>Repayment of Borrowings</i>	16	(21,869,517,596.80)	(12,935,205,729.60)
<i>Net Cashflow from financing activities</i>		1,552,408,833.12	10,805,906,814.67
<i>Net Cashflow From All Activities</i>		(12,663,008,462.23)	17,072,289,711.74
<i>Cash & Its Equivalent as at 1/1/2022</i>		20,876,790,434.90	3,804,500,723.16
<i>Cash & Its Equivalent as at 31/12/2022</i>		8,213,781,972.67	20,876,790,434.90

Malik Anas
24/3/2023

MALIK ANAS FCNA,FCIT,MNIM,FRC/2015/00000012159
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/DEFICIT S	TOTAL
		N		N	N
Balance as at 1/1/2021				74,424,560,078.84	74,424,560,078.84
Surplus on Revaluation of Property		46,102,920,202.40			46,102,920,202.40
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
Balance as at 31/12/2021		46,128,614,422.71		139,345,046,537.90	185,473,660,960.61

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31/12/2022

		REVALUATION RESERVES	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT S	TOTAL
		N		N	N
Balance as at 1/1/2022		46,128,614,422.71		139,345,046,537.90	185,473,660,960.61
Surplus on Revaluation of Property		89,214,245,025.57		-	89,214,245,025.57
Surplus on Revaluation of Investments		31,040,750.00			31,040,750.00
Statement of Financial Performance				24,767,637,675.74	24,767,637,675.74
Balance as at 31/12/2022		135,373,900,198.29		164,112,684,213.64	299,486,584,411.93

Malik Anas
24/3/2023

MALIK ANAS FCNA,FCIT,MNIM,FRC/2015/00000012159
ACCOUNTANT GENERAL
KATSINA STATE.

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER, 2022
BREAKDOWN OF SHARE OF FAAC (STATUTORY ALLOCATION)

2022

NOTE 1		<i>Ia</i>	<i>Ib</i>	<i>Ic</i>	<i>Id</i>	<i>Ie</i>	<i>If</i>	<i>Ig</i>	<i>Ih</i>	<i>Ij</i>	
	MONTH	NET RECEIPTS	DEDUCTION FROM FAAC	EXCHANGE DIFFERENCE	OTHER FAAC	FOREX EQUALIZATION	EXCESS BANK CHARGES	AVA TRUSTEE LTD	NON OIL REVENUE	MINERAL REVENUE	TOTAL
		N	N	N	N	N	N	N	N	N	N
	JANUARY	2,555,640,924.66	1,536,505,144.39	39,373,001.43	-	-	-	403,332,755.57	-	-	4,534,851,826.05
	FEBRUARY	539,614,897.46	1,478,625,537.23	39,052,924.09	-	-	-	-	842,821,805.94	-	2,900,115,164.72
	MARCH	1,264,764,053.92	1,452,226,352.47	0.00	-	-	63,037,953.34	-	674,257,444.75	-	3,454,285,804.48
	APRIL	2,553,479,648.97	1,498,541,047.49	0.00	287,773,921.59	-	-	-	-	-	4,339,794,618.05
	MAY	2,106,683,323.41	1,467,992,310.82	0.00	11,006,426.50	-	74,937,988.96	-	-	-	3,660,620,049.69
	JUNE	1,585,919,985.40	1,459,067,800.49	0.00	168,564,361.19	-	-	-	-	-	3,213,552,147.08
	JULY	3,309,878,436.42	1,504,087,345.73	0.00	-	-	-	-	-	-	4,813,965,782.15
	AUGUST	4,704,450,988.33	1,544,059,053.35	0.00	-	-	-	-	-	-	6,248,510,041.68
	SEPTEMBER	2,095,733,685.80	1,469,120,220.07	0.00	-	-	-	-	-	168,564,361.19	3,733,418,267.06
	OCTOBER	2,352,128,377.20	1,477,549,744.58	0.00	-	-	-	-	-	505,693,083.56	4,335,371,205.34
	NOVEMBER	1,931,295,852.72	1,465,211,887.20	43,304,182.80	-	-	-	-	-	589,975,264.16	4,029,787,186.88
	DECEMBER	3,798,046,653.00	1,514,244,211.11	53,574,363.66	252,846,541.78	-	-	-	-	-	5,618,711,769.55
	TOTAL	28,797,636,827.29	17,867,230,654.93	175,304,471.98	720,191,251.06	0.00	137,975,942.30	403,332,755.57	1,517,079,250.69	1,264,232,708.91	50,882,983,862.73

NOTES

NOTE 2	DETAILS OF GOVERNMENT SHARE OF VAT			
	MONTHS	NET RECEIPT		TOTAL
		<i>N</i>	<i>N</i>	<i>N</i>
	JANUARY	2,580,047,234.80		2,580,047,234.80
	FEBRUARY	2,582,893,357.51		2,582,893,357.51
	MARCH	2,268,053,093.61		2,268,053,093.61
	APRIL	2,767,839,368.74		2,767,839,368.74
	MAY	2,304,340,882.63		2,304,340,882.63
	JUNE	2,660,881,348.33		2,660,881,348.33
	JULY	2,602,753,227.17		2,602,753,227.17
	AUGUST	2,380,504,476.06		2,380,504,476.06
	SEPTEMBER	3,029,301,085.50		3,029,301,085.50
	OCTOBER	2,594,614,110.59		2,594,614,110.59
	NOVEMBER	2,915,726,158.61		2,915,726,158.61
	DECEMBER	2,885,989,421.14		2,885,989,421.14
	TOTAL	31,572,943,764.69		31,572,943,764.69

NOTE 2A	ELECTRONIC MONEY TRANSFER LEVY	2022	2021
	JUNE	1,303,781,487.29	
	OCTOBER	117,341,399.85	
	TOTAL		1,421,122,887.14

NOTES

NOTE 3	TAX REVENUE	2022			ACTUAL 2021
		N	N	N	
		ACTUAL	BUDGET	VARIANCE	
	022000800100-BOARD OF INTERNAL REVENUE	7,933,641,694.45	11,500,000,000.00	3,566,358,305.55	7,315,286,858.79
	022000800100-BOARD OF INTERNAL REVENUE	1,816,233.74	50,000,000.00	48,183,766.26	33,871,803.98
	022000800100-BOARD OF INTERNAL REVENUE	179,167,501.92	560,000,000.00	380,832,498.08	132,681,962.61
	022000700100 - ACCOUNTANT GENERAL OFFICE	-	1,000,000,000.00	1,000,000,000.00	9,068,380.00
	021511500100 - LIVESTOCK & GRAZING RES.	2,949,580.00	100,000,000.00	97,050,420.00	15,723,517.16
	Other (Difference b/w Statement and IGR Submission)	101,722,642.50	-	(101,722,642.50)	-
	Direct Assessment (WHTon Contract)	-	-	-	176,167,553.95
	established liabilities on PAYE	-	-	-	3,470,601,475.00
	TOTAL	8,219,297,652.61	13,210,000,000.00	4,990,702,347.39	11,153,401,551.49
NOTE 3A	REFUND FROM FGN	2022		2021	
		N		N	N
	SEPTEMBER	1,685,088,572.06			
	DECEMBER	1,685,088,572.06			
	TOTAL	3,370,177,144.12			
NOTE 4	NON TAX REVENUE	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
	FINES	N	N	N	N
	011101000100-PUBLIC PROCUREMENT	-	20,000,000.00	20,000,000.00	16,370,400.00
	026000100100 - MIN OF LANDS & SURVEY	-	1,500,000.00	1,500,000.00	-
	031805100100 - HIGH COURT OF JUSTICE	12,085,700.00	20,000,000.00	7,914,300.00	11,793,325.00
	031805300100 - SHARIA COURT OF APPEAL	-	500,000.00	500,000.00	-
	026000200100 - SURVEYOR GENERAL	527,160.00	200,000.00	(327,160.00)	308,341.83
	SUB TOTAL	12,612,860.00	42,200,000.00	29,587,140.00	28,472,066.83
	FEES				
	022000800100-BOIR	43,507,981.29	236,000,000.00	192,492,018.71	27,535,805.48
	022000800100-BOIR	9,412,168.75	50,000,000.00	40,587,831.25	18,205,274.98
	022000800100-BOIR	2,303,845.00	50,000,000.00	47,696,155.00	5,017,061.49
	011101000100-PUBLIC PROCUREMENT	44,262,130.59	2,000,460,999.00	1,956,198,868.41	76,836,069.67
	011101000100-PUBLIC PROCUREMENT	354,243,724.28	200,000,000.00	(154,243,724.28)	-
	021500100100 - MIN OF AGRIC	1,786,150.00	20,000,000.00	18,213,850.00	3,800,900.00
	021500100100 - MIN OF AGRIC	2,101,000.00	4,075,000.00	1,974,000.00	1,641,500.00
	021500100100 - MIN OF AGRIC	-	30,000,000.00	30,000,000.00	-
	021511500100 - LIVESTOCK & GRAZING RES.	1,362,400.00	2,000,000.00	637,600.00	1,056,600.00
	021511500100 - LIVESTOCK & GRAZING RES.	-	7,000,000.00	7,000,000.00	-
	021511500100 - LIVESTOCK & GRAZING RES.	650,200.00	20,000,000.00	19,349,800.00	-

NOTES

052100100100 - MIN OF HEALTH	-	9,750,000.00	9,750,000.00	-
052100100100 - MIN OF HEALTH	-	1,950,000.00	1,950,000.00	-
052111300200 - DRUGS & MEDICAL SUPPLY	-	1,500,000.00	1,500,000.00	-
052111300200 - DRUGS & MEDICAL SUPPLY	-	400,000.00	400,000.00	-
052111300100 - DRUGS & NARCOTICS	380,000.00	1,000,000.00	620,000.00	360,000.00
023400100100 - MIN OF WORKS	663,750.00	500,000.00	(163,750.00)	-
011100700100 - DE&SI	-	500,000.00	500,000.00	-
011100700100 - DE&SI	-	300,000.00	300,000.00	-
012300100100 - MIN OF INFORMATION	666,000.00	4,265,000.00	3,599,000.00	680,000.00
012301300100 - GOVERNMENT PRINTING	791,250.00	50,000,000.00	49,208,750.00	-
012500500100 - DEPT OF ESTABLISHMENT	21,900.00	30,000.00	8,100.00	-
012500500100 - DEPT OF ESTABLISHMENT	4,000.00	154,000.00	150,000.00	11,600.00
012500500100 - DEPT OF ESTABLISHMENT	4,500.00	724,000.00	719,500.00	12,000.00
012500500100 - DEPT OF ESTABLISHMENT	7,000.00	12,000.00	5,000.00	35,900.00
012500500200 - DEPT OF HUMAN CAP DEV.	-	500,000.00	500,000.00	-
014000200200 - AUDITOR GEN FOR L.G	-	200,000.00	200,000.00	150,000.00
014000100100 - AUDITOR GEN FOR STATE	-	500,000.00	500,000.00	-
026000100100 - MIN OF LANDS & SURVEY	22,156,002.29	10,000,000.00	(12,156,002.29)	-
026000100100 - MIN OF LANDS & SURVEY	4,433.32	5,000,000.00	4,995,566.68	-
026000100100 - MIN OF LANDS & SURVEY	33,714,514.03	1,100,000,000.00	1,066,285,485.97	-
026000100100 - MIN OF LANDS & SURVEY	6,144,638.84	15,000,000.00	8,855,361.16	2,031,317.00
026000100100 - MIN OF LANDS & SURVEY	190,000.00	20,000,000.00	19,810,000.00	-
026000100100 - MIN OF LANDS & SURVEY	5,149,230.69	510,000,000.00	504,850,769.31	50,770,497.34
026000100100 - MIN OF LANDS & SURVEY	62,000.00	10,000,000.00	9,938,000.00	13,813,419.65
031805100100 - HIGH COURT OF JUSTICE	27,908,461.00	25,000,000.00	(2,908,461.00)	1,280,920.00
031805100100 - HIGH COURT OF JUSTICE	-	25,000,000.00	25,000,000.00	-
031805300100 - SHARIA COURT OF APPEAL	2,292,100.00	2,200,000.00	(92,100.00)	1,960,100.00
031805300100 - SHARIA COURT OF APPEAL	389,550.00	300,000.00	(89,550.00)	44,300.00
022200100100 - MIN OF COMMERCE	13,733,200.00	80,000,000.00	66,266,800.00	15,107,547.00
022200100100 - MIN OF COMMERCE	-	10,000,000.00	10,000,000.00	-
022200200100 - KIPA	-	70,000,000.00	70,000,000.00	-
051700100100 - MIN OF EDUCATION	-	12,500,000.00	12,500,000.00	-
051700100100 - MIN OF EDUCATION	-	1,000,000.00	1,000,000.00	-
051700100200 - DEPT OF HIGHER EDUCATION	-	6,750,000.00	6,750,000.00	-
053900100100 - MIN OF SPORT & SOCIAL DEV.	-	1,000,000.00	1,000,000.00	-
053900300100 - SPORT COUNCIL	2,063,800.00	7,000,000.00	4,936,200.00	-
051400100100 - MIN OF WOMEN AFFAIRS	-	10,000,000.00	10,000,000.00	11,614,000.00
014900100100 - L.G SERV COMMISSION	-	1,000,000.00	1,000,000.00	-
053900200100 - DEPT. OF YOUTH DEVELOPMET	350,000.00	15,400,000.00	15,050,000.00	239,000.00
051700300100 - SUBEB	3,298,000.00	450,031,184.00	446,733,184.00	32,529,642.98
051700300100 - SUBEB	-	10,000,000.00	10,000,000.00	-
026000200100 - SURVEYOR GENERAL	5,547,000.00	17,000,000.00	11,453,000.00	11,153,381.00
026000200100 - SURVEYOR GENERAL	2,755,000.00	500,000.00	(2,255,000.00)	2,160,000.00

NOTES

	026000200100 - SURVEYOR GENERAL	2,540,000.00	3,000,000.00	460,000.00	-
	022800100100 - MIN OF SCI, TECH & INNOV.	-	1,000,000.00	1,000,000.00	-
	022800100100 - MIN OF SCI, TECH & INNOV.	-	1,000,000.00	1,000,000.00	-
	051705400100 - TEACHERS SERV. BOARD	-	1,000,000.00	1,000,000.00	413,000.00
	023300100100 - MIN OF RESOURCE DEV.	-	5,000,000.00	5,000,000.00	-
	023300100100 - MIN OF RESOURCE DEV.	-	50,000,000.00	50,000,000.00	-
	022700500100 - EMPLOYMENT PROMOTION	322,000.00	1,500,000.00	1,178,000.00	202,000.00
	055100300100 - DEPT OF COMMUNITY DEV.	-	150,000.00	150,000.00	20,000.00
	055100300100 - DEPT OF COMMUNITY DEV.	-	665,000.00	665,000.00	-
	055100300100 - DEPT OF COMMUNITY DEV.	-	250,000.00	250,000.00	-
	032600100100 - MIN. OF JUSTICE	156,750.00	5,000,000.00	4,843,250.00	282,452.00
	031805400100 - SHARIA COMMISSION	-	50,000.00	50,000.00	-
	SUB TOTAL	590,944,680.08	5,175,117,183.00	4,584,172,502.92	278,964,288.59
	TOTAL FINE & FEES	603,557,540.08	5,217,317,183.00	4,613,759,642.92	307,436,355.42
	LICENCE				
	022000800100-BOIR	1,209,515.00	13,000,000.00	11,790,485.00	-
	022000800100-BOIR	32,458,610.00	100,000,000.00	67,541,390.00	-
	022000800100-BOIR	23,601,700.00	60,000,000.00	36,398,300.00	21,725,550.75
	022000800100-BOIR	21,854,173.68	150,000,000.00	128,145,826.32	77,808,749.95
	022000800100-BOIR	6,791,978.74	60,000,000.00	53,208,021.26	9,862,669.05
	022000800100-BOIR	34,343.70	2,000,000.00	1,965,656.30	1,163,481.28
	022000800100-BOIR	-	4,000,000.00	4,000,000.00	2,212,360.39
	022000800100-BOIR	612,200.00	1,000,000.00	387,800.00	21,656.25
	022000800100-BOIR	-	1,000,000.00	1,000,000.00	-
	022000800100-BOIR	-	1,400,000.00	1,400,000.00	-
	022000800100-BOIR	-	1,552,000.00	1,552,000.00	-
	021511500100 - LIVESTOCK & GRAZING RES.	4,105,880.00	2,550,000.00	(1,555,880.00)	4,635,890.00
	052100100100 - MIN OF HEALTH	16,125,000.00	750,000.00	(15,375,000.00)	10,090,950.00
	052100100100 - MIN OF HEALTH	3,405,000.00	5,550,000.00	2,145,000.00	-
	052100100100 - MIN OF HEALTH	-	5,970,000.00	5,970,000.00	-
	023400100100 - MIN OF WORKS	-	600,000.00	600,000.00	-
	051700100100 - MIN OF EDUCATION	11,354,266.42	750,000.00	(10,604,266.42)	15,115,008.00
	051700100200 - DEPT OF HIGHER EDUCATION	-	7,250,000.00	7,250,000.00	-
	053900100100 - MIN OF SPORT & SOCIAL DEV.	114,000.00	4,500,000.00	4,386,000.00	51,000.00
	051700300100 - SUBEB	-	1,980,000.00	1,980,000.00	-
	SUB TOTAL LICENCE	121,666,667.54	423,852,000.00	302,185,332.46	142,687,315.67
	RENT				
	022000700100 - AG OFFICE	3,746,696.76	70,000,000.00	66,253,303.24	29,551,809.57
	051400100100 - MIN OF WOMEN AFFAIRS	250,000.00	500,000.00	250,000.00	1,962,860.00
	014900100100 - L.G SERV COMMISSION	-	4,650,000.00	4,650,000.00	1,450,000.00
	011113200100 - INTER GOVT. & DEV. PARTNER	-	10,000,000.00	10,000,000.00	-

NOTES

	01113200100 - INTER GOVT. & DEV. PARTNER	-	100,000,000.00	100,000,000.00	712,500.00
	022000700100 - AG OFFICE	-	100,000,000.00	100,000,000.00	-
	021500100100 - MIN OF AGRIC	3,033,500.00	11,450,000.00	8,416,500.00	2,163,150.00
	021500100100 - MIN OF AGRIC	-	8,550,000.00	8,550,000.00	-
	021500100100 - MIN OF AGRIC	-	1,000,000.00	1,000,000.00	-
	021511400100 - KTARDA	-	3,000,000.00	3,000,000.00	-
	022200100100 - MIN OF COMMERCE	-	2,000,000.00	2,000,000.00	-
	022205300100 - DEPT OF MARKET DEV.	-	9,000,000.00	9,000,000.00	-
	SUB TOTAL RENT	7,030,196.76	320,150,000.00	313,119,803.24	35,840,319.57
	EARNINGS				
	022000800100-BOIR	358,269,921.77	700,000,000.00	341,730,078.23	-
	021500100100 - MIN OF AGRIC	4,831,500.00	5,000,000.00	168,500.00	-
	021511000100 - FASCOKT	-	5,000,000.00	5,000,000.00	-
	021511400100 - KTARDA	15,000.00	2,000,000.00	1,985,000.00	5,968,800.00
	021511400100 - KTARDA	-	3,000,000.00	3,000,000.00	-
	052111300200 - DRUGS & MEDICAL SUPPLY	-	43,580,000.00	43,580,000.00	-
	023400100100 - MIN OF WORKS	-	2,500,000.00	2,500,000.00	370,000.00
	012300100100 - MIN OF INFORMATION	654,400.00	500,000.00	(154,400.00)	-
	022200100100 - MIN OF COMMERCE	-	20,000,000.00	20,000,000.00	-
	022200100100 - MIN OF COMMERCE	-	5,000,000.00	5,000,000.00	3,080,660.02
	022200100100 - MIN OF COMMERCE	-	50,000,000.00	50,000,000.00	18,000.00
	022200200100 - KIPA	-	30,000,000.00	30,000,000.00	-
	022205300100 - DEPT OF MARKET DEV.	-	60,000,000.00	60,000,000.00	-
	051700100100 - MIN OF EDUCATION	-	12,500,000.00	12,500,000.00	-
	053900300100 - SPORT COUNCIL	-	1,000,000.00	1,000,000.00	2,542,000.00
	051400100100 - MIN OF WOMEN AFFAIRS	-	2,000,000.00	2,000,000.00	-
	051400100100 - MIN OF WOMEN AFFAIRS	290,000.00	1,000,000.00	710,000.00	-
	014900100100 - L.G SERV COMMISSION	-	700,000.00	700,000.00	-
	053900200100 - DEPT. OF YOUTH DEVELOPMET	1,458,000.00	1,000,000.00	(458,000.00)	-
	053900200100 - DEPT. OF YOUTH DEVELOPMET	-	-	-	-
	022800100100 - MIN OF SCI, TECH & INNOV.	-	1,000,000.00	1,000,000.00	-
	022800100100 - MIN OF SCI, TECH & INNOV.	-	2,000,000.00	2,000,000.00	-
	032600100100 - MIN. OF JUSTICE	-	70,000,000.00	70,000,000.00	-
	SUB TOTAL EARNINGS	365,518,821.77	1,017,780,000.00	652,261,178.23	11,979,460.02
	SALES				
	022000700100 - AG OFFICE	28,284,780.15	30,000,000.00	1,715,219.85	350,602,803.96
	021500100100 - MIN OF AGRIC	3,076,650.00	6,000,000.00	2,923,350.00	-
	021511000100 - FASCOKT	-	5,000,000.00	5,000,000.00	-
	021511000100 - FASCOKT	-	5,000,000.00	5,000,000.00	-
	011100700100 - DE&SI	-	50,000.00	50,000.00	-
	014700100100 - CIVIL SERVICE COMM.	374,166.66	1,000,000.00	625,833.34	-

NOTES

	012500500100 - DEPT OF ESTABLISHMENT	-	400,000.00	400,000.00	-
	014000200200 - AUDITOR GEN FOR L.G	-	40,000.00	40,000.00	380,000.00
	014000300200 - AUDIT SERV. COMMISSION	-	500,000.00	500,000.00	-
	026000100100 - MIN OF LANDS & SURVEY	-	1,000,000.00	1,000,000.00	-
	051700100100 - MIN OF EDUCATION	-	100,000.00	100,000.00	-
	051700100200 - DEPT OF HIGHER EDUCATION	-	300,000.00	300,000.00	-
	051400100100 - MIN OF WOMEN AFFAIRS	9,189,000.00	500,000.00	(8,689,000.00)	-
	131801100100 - JUDICIAL SERV. COMM	388,100.00	1,000,000.00	611,900.00	104,600.00
	051700300100 - SUBEB	1,200,000.00	1,000,000.00	(200,000.00)	-
	026000200100 - SURVEYOR GENERAL	613,653.92	500,000.00	(113,653.92)	-
	014800100100 - SIEC	94,999,000.00	74,550,000.00	(20,449,000.00)	36,016,063.13
	011118300100 - BANKING & FINANCE	-	50,000,000.00	50,000,000.00	-
	051400200100 - SKILL ACQUISITION	481,000.00	1,500,000.00	1,019,000.00	640,400.00
	055100300100 - DEPT OF COMMUNITY DEV.	-	300,000.00	300,000.00	-
	032600100100 - MIN. OF JUSTICE	-	2,000,000.00	2,000,000.00	-
	SUB TOTAL SALES	138,606,350.73	180,740,000.00	42,133,649.27	387,743,867.09
	GRAND TOTAL	504,125,172.50	1,198,520,000.00	694,394,827.50	399,723,327.11
	INTEREST				
	022000700100 - AG OFFICE	-	50,000,000.00	50,000,000.00	-
	021511400100 - KTARDA	-	100,000,000.00	100,000,000.00	-
	012300100100 - MIN OF INFORMATION	-	6,000,000.00	6,000,000.00	-
	022000800100-BOIR	35,227,810.77	56,000,000.00	20,772,189.23	15,723,517.16
	022000800100-BOIR	34,975,265.84	100,000,000.00	65,024,734.16	33,871,803.98
	022000700100 - AG OFFICE	5,847,537.00	5,000,000.00	(847,537.00)	40,000.00
	011118300100 - BANKING & FINANCE	-	10,000,000.00	10,000,000.00	9,800.00
	011118300100 - BANKING & FINANCE	-	39,000,000.00	39,000,000.00	-
	TOTAL INTEREST	76,050,613.61	366,000,000.00	289,949,386.39	49,645,121.14
	PARASTATALS	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
	PARASTATALS	3,233,283,091.27	10,661,883,894.00	7,428,600,802.73	4,154,674,707.77
	TOTAL PARASTATALS	3,233,283,091.27	10,661,883,894.00	7,428,600,802.73	4,154,674,707.77
	GRAND TOTAL IGR	16,135,188,078.49	31,397,723,077.00	15,262,534,998.51	16,243,408,698.17
NOTE 5	INVESTMENT INCOME	2022			ACTUAL 2021
		ACTUAL	BUDGETTED	VARIANCE	
		N	N	N	N
	BANKING AND FINANCE	2,880,045.33	56,000,000.00	53,119,954.67	17,049,766.93
	OFFICE OF THE ACCOUNTANT GENERAL	51,779,657.26	136,405,735.00	84,626,077.74	51,385,103.78
	MINISTRY OF COMMERCE	1,448,405.68	5,000,000.00	3,551,594.32	7,112,740.94
	TOTAL	56,108,108.27	197,405,735.00	141,297,626.73	75,547,611.65

NOTES

CAPITAL RECEIPTS									
NOTE 7	2022 APPROVED	OPENING BALANCE	ACTUAL RECEIPT 2022		EXPENDITURE		BALANCE AS AT 31/12/2022		
			LOAN	GRANT	LOAN	GRANT	LOAN	GRANT	
	<i>NIGERIAN EROSION AND WATER SHADE MGT PROJECT (NEWMAP)</i>	0.00	0.00	-	0.00	-	0.00	-	-
	<i>SURWASH (MIN. OF WATER RESOURCES)</i>	-	317,324,800.00	-	290,641,969.62	-	111,537,033.98	-	-
	<i>ACRESal (MOEN)</i>	-	920,000,000.00	-	-	-	920,000,000.00	-	-
	<i>RURAL ACCESS & AGRIC. MARKETING PROJECT (RAAMP)</i>	1,564,285,450.00	528,404,306.75	-	490,983,359.08	-	1,601,706,397.67	-	-
	<i>ADOLECENT GIRLS INITIATIVE FOR LEARNING & EMPOWEMENT (AGLE)</i>	-	11,139,068,648.90	-	8,947,748,961.15	-	2,191,319,687.75	-	-
	<i>ACCELERATING NUTRITION RESULT IN NIG. (ANIRN)</i>	41,249,000.00	115,437,099.35	-	137,216,044.87	-	19,470,054.48	-	-
SUB-TOTAL	SUB-TOTAL	1,605,534,450.00	13,020,234,855.00	0.00	9,866,590,334.72	0.00	4,844,033,173.88	0.00	
			13,020,234,855.00						
OTHER CAPITAL RECEIPTS:									
	<i>Dept. of Girl Child Education:</i>			-			584,600.00		
	<i>Primary Health Care Dev. Agency:</i>			2,513,529,491.58			1,866,252,161.05		
	<i>Ministry Of Health:</i>			12,545,474,486.00			10,664,465,928.00		
	<i>HUK POLY:</i>			1,771,147,344.00			1,768,194,410.00		
	<i>UMARU MUSA YARADUA UNIVERSITY:</i>			1,324,894,848.01			1,807,834,511.58		
SUB-TOTAL		-	-	18,155,046,169.59	-		16,107,331,610.63	-	-
TOTAL			13,020,234,855.00	18,155,046,169.59	9,866,590,334.72		16,107,331,610.63		
GRAND TOTAL				31,175,281,024.59			25,973,921,945.35	4,844,033,173.88	-

NOTES

NOTE 8	SFTAS	2022			ACTUAL 2021
		ACTUAL	BUDGETTED	VARIANCE	
		N	N	N	N
	SFTAS	11,498,325,838.33	8,747,000,000.00	(2,751,325,838.33)	1,223,310,000.00
	TOTAL	11,498,325,838.33	8,747,000,000.00	-2,751,325,838.33	1,223,310,000.00

NOTE 9	OTHER REVENUE	2022			ACTUAL 2021
		ACTUAL	BUDGETTED	VARIANCE	
		N	N	N	N
	SUKUK	8,374,183,312.50	25,000,000,000.00	16,625,816,687.50	20,714,644,812.50
	TOTAL	8,374,183,312.50	25,000,000,000.00	16,625,816,687.50	20,714,644,812.50

NOTE 9A	OTHER REVENUE	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
	BRIDGING FACILITY	15,035,902,285.70	12,152,124,813.00	(2,883,777,472.70)	3,007,180,457.14
	TOTAL	15,035,902,285.70	12,152,124,813.00	-2,883,777,472.70	3,007,180,457.14

NOTE 9B	OTHER REVENUE	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
	GRAZING FACILITY				6,249,999,896.00
	TOTAL	0.00	0.00	0.00	6,249,999,896.00

NOTE 9C	OTHER REVENUE	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
	SURE-P	4,705,550,859.39			-
	TOTAL	4,705,550,859.39	0.00	0.00	0.00

NOTES

NOTE 10	TRANSFER FROM OTHER MDAs	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	<i>Escrow Receipts:</i>				
	<i>Local Governments Contribution Security</i>	718,610,557.29	1,632,373,320.00	913,762,762.71	669,986,536.55
	<i>Local Government Scholarship</i>	38,718,343.60	1,300,000,000.00	1,261,281,656.40	328,178,332.14
	<i>Local Govt Ecological</i>	1,524,270,649.64	1,710,000,000.00	185,729,350.36	777,139,852.85
	TOTAL LOCAL GOVT. CONTRIBUTION	2,281,599,550.53	4,642,373,320.00	2,360,773,769.47	1,775,304,721.54

NOTE 11	SALARIES AND WAGES	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
1000000000	ADMINISTRATION	4,185,068,342.60	17,036,498,568.00	12,851,430,225.40	4,580,805,073.22
2000000000	ECONOMIC	2,377,865,324.31	2,836,315,492.00	458,450,167.69	2,518,515,721.65
3000000000	LAW & JUSTICE	1,754,855,593.22	1,758,213,235.00	3,357,641.78	1,587,588,733.96
5000000000	SOCIAL	23,959,442,200.36	27,045,575,886.00	3,086,133,685.64	23,035,126,979.95
	TOTAL SALARIES	32,277,231,460.49	48,676,603,181.00	16,399,371,720.51	31,722,036,508.78

NOTE 11.1	PERSONNEL ANALYSIS	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
	TOTAL NO. OF EMPLOYEES AT THE BEGINNING OF THE YEAR	21,609.00	21,998.00	389.00	19,705.00
	TOTAL NO. OF EMPLOYEES ADDED IN THE YEAR	1,195.00	1,585.00	390.00	908.00
	TOTAL NO. OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	1,127.00	1,305.00	178.00	996.00
	TOTAL NO. OF EMPLOYEE AT THE END OF THE YEAR	21,677.00	24,888.00	957.00	21,609.00

NOTE 12	SOCIAL BENEFITS	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	<i>Pension</i>	6,292,127,871.42	6,331,091,376.00	38,963,504.58	5,819,896,813.17
	<i>Gratuities</i>	1,962,976,334.42	5,700,000,000.00	3,737,023,665.58	1,004,503,586.77
	TOTAL	8,255,104,205.84	12,031,091,376.00	3,775,987,170.16	6,824,400,399.94

NOTES

NOTE 13	OVERHEAD COST	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	SECTORS				N
1000000000	Administrative sector	15,111,494,782.77	14,723,999,442.00	(387,495,340.77)	8,282,298,638.70
2000000000	Economic sector	4,678,551,749.67	29,847,345,471.00	25,168,793,721.33	4,815,336,676.89
3000000000	Law & Justice	826,469,704.08	1,579,985,753.00	753,516,048.92	1,122,564,727.70
5000000000	Social sector	5,287,637,912.14	5,921,859,232.00	634,221,319.86	1,973,424,834.80
	TOTAL	25,904,154,148.66	52,073,189,898.00	26,169,035,749.34	16,193,624,878.09

NOTE 13.1	OVERHEAD COST BY FUNCTION	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
220201	TRAVEL & TRANSPORT	2,587,824,999.45	9,851,705,722.00	7,263,880,722.55	1,617,743,125.32
220202	UTILITIES	1,160,506,105.86	1,812,664,468.00	652,158,362.14	725,474,394.54
220203	MATERIALS & SUPPLIES	9,177,841,814.87	15,669,503,728.00	6,491,661,913.13	5,737,401,294.31
220204	MAINTENANCE SERVICES	4,292,318,342.43	7,323,456,770.00	3,031,138,427.57	2,683,283,642.30
220205	TRAINING	834,113,763.59	1,109,484,272.00	275,370,508.41	521,434,721.07
220206	OTHER SERVICES	976,586,611.40	5,492,316,434.00	4,515,729,822.60	610,499,657.90
220207	CONSULTING & PROFESSIONAL SERVICES	1,100,926,551.32	1,672,478,205.00	571,551,653.68	688,229,057.32
220208	FUEL & LUBRICANTS	1,549,068,418.09	1,992,679,726.00	443,611,307.91	968,378,767.71
220209	FINANCIAL CHARGES	914,416,641.45	1,343,871,800.00	429,455,158.55	571,634,958.20
220210	MISCELLANEOUS EXPENSES	3,310,550,900.20	5,805,028,773.00	2,494,477,872.80	2,069,545,259.42
	TOTAL	25,904,154,148.66	52,073,189,898.00	26,169,035,749.34	16,193,624,878.09

NOTE 14	GRANTS AND CONTRIBUTION	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	Salary contribution to SUBEB	56,347,920.00	1,972,719,920.00	1,916,372,000.00	50,358,612.00
	2.5% contribution to LGSPB	416,313,576.00	416,313,576.00		381,620,778.00
	TOTAL	472,661,496.00	2,389,033,496.00	1,916,372,000.00	431,979,390.00

NOTES

NOTE 15	DEPRECIATION CHARGES	2022		2021
		N		N
	LAND & BUILDING	3,296,861,117.01		1,268,464,541.51
	INFRASTRUCTURE	11,167,855,538.09		3,060,932,085.98
	TRANSPORTATION & EQUIP	6,482,366,478.43		1,979,371,228.25
	OFFICE EQUIPMENT	2,024,833,953.05		699,899,645.22
	FURNITURE & FITTINGS	2,314,744,685.06		943,130,385.35
	PLANT & MACHINERY	5,141,774,212.98		1,519,902,528.09
	INVESTMENT PROPERTY	112,135,178.78		28,910,545.42
	TOTAL	30,540,571,163.40		9,500,610,959.82

NOTE 16	PUBLIC DEBT CHARGES (DEDUCTIONS AT SOURCE), CDS	2022		2021
		N		N
	FROM FAAC:			
	JANUARY	1,536,505,144.39		197,283,939.76
	FEBRUARY	1,478,625,537.23		169,023,646.23
	MARCH	1,452,226,352.47		248,318,939.96
	APRIL	1,498,541,047.49		251,148,970.46
	MAY	1,467,992,310.82		260,945,245.32
	JUNE	1,459,067,800.49		246,796,486.31
	JULY	1,504,087,345.73		660,122,962.56
	AUGUST	1,544,059,053.35		669,276,394.51
	SEPTEMBER	1,469,120,220.07		1,533,041,698.20
	OCTOBER	1,477,549,744.58		1,563,440,086.23
	NOVEMBER	1,465,211,887.20		1,509,046,619.74
	DECEMBER	1,514,244,211.11		1,529,053,149.60
	SUB TOTAL	17,867,230,654.93		8,837,498,138.88
	FROM IGR:			
	JANUARY	272,989,647.13		272,989,647.13
	FEBRUARY	272,989,647.13		272,989,647.13
	MARCH	272,989,647.13		272,989,647.13
	APRIL	272,989,647.13		272,989,647.13
	MAY	272,989,647.13		272,989,647.13
	JUNE	272,989,647.13		272,989,647.13
	JULY	272,989,647.13		272,989,647.13

NOTES

<i>AUGUST</i>		272,989,647.13		272,989,647.13
<i>SEPTEMBER</i>		272,989,647.13		272,989,647.13
<i>OCTOBER</i>		272,989,647.13		272,989,647.13
<i>NOVEMBER</i>		280,422,670.83		272,989,647.13
<i>DECEMBER</i>		288,470,971.56		272,989,647.13
<i>SUB TOTAL</i>		3,298,790,113.69		3,275,875,765.56
<i>MATCHING GRANT (SUBEB)</i>				
<i>JANUARY</i>		37,319,133.83		68,485,985.43
<i>FEBRUARY</i>		37,319,133.83		68,485,985.43
<i>MARCH</i>		37,319,133.83		68,485,985.43
<i>APRIL</i>		37,319,133.83		68,485,985.43
<i>MAY</i>		37,319,133.83		68,485,985.43
<i>JUNE</i>		37,319,133.83		68,485,985.43
<i>JULY</i>		37,319,133.83		68,485,985.43
<i>AUGUST</i>		37,319,133.83		68,485,985.43
<i>SEPTEMBER</i>		37,319,133.83		68,485,985.43
<i>OCTOBER</i>		37,319,133.83		68,485,985.43
<i>NOVEMBER</i>		37,319,133.83		68,485,985.43
<i>DECEMBER</i>		37,319,133.83		68,485,985.43
<i>SUB TOTAL</i>		447,829,605.96		821,831,825.16
<i>CBN DIRECT DEDUCTION</i>		255,667,222.22		
	<i>TOTAL</i>	21,869,517,596.80		12,935,205,729.60

NOTES

NOTE 17	PROCEEDS FROM SALES OF HOUSES	2022		2021
		N		N
	DETAILS	AMOUNT		
	BARHIM HOUSING	6,058,242.17		7,524,897.36
	MAKERA HOUSING	5,782,589.55		5,132,269.80
	KAFE, ABUJA	-		-
	250 ESTATE KABUKAWA	0.00		6,630,107.47
	TOTAL	11,840,831.72		19,287,274.63

NOTE 18	TRANSFER TO OTHER MDAs	2022		2021
		N		N
	SGS: Security Escrow Expenses	-		-
	Higher Education:(Scholarship Trust Funds)	366,896,675.50		282,470,950.00
	Environment: Ecological Expenses	-		-
	TOTAL	366,896,675.50		282,470,950.00

NOTE 18A	TRANSFER TO REVENUE GENERATING MDA's	2022		2021
		N		N
	SELF GENERATING MDA's			
	FASCOKT	-		143,300.00
	KTARDA	-		-
	HSMB	394,990,596.00		194,538,660.04
	PHCDA	21,664,993.00		11,816,377.47
	College of Nursing and Midwifery	69,787,694.89		64,658,818.58
	College of Health Sciences	87,107,850.00		69,732,549.00
	DRUGS SUPPLY MANAGEMENT AGENCY	-		32,344,239.89
	Katsina State Agency for the Control of Aids (KATSACA)	-		-
	Contributory Health Care Management	-		-
	KTSTA	1,083,301,530.00		1,688,922,073.00
	Housing Authority	27,230,839.81		11,471,271.32
	KTTV	19,319,679.88		11,304,509.00
	Katsina State Radio	51,270,591.16		42,029,749.24
	History & Culture Bureau	-		483,500.00
	KURPB	29,846,749.00		17,986,875.00

NOTES

<i>Pilgrims Welfare Board</i>	-	20,801,482.16
<i>INVESTMENT PROMOTION AGENCY</i>	-	-
<i>Water Board</i>	481,939,940.00	525,026,790.00
<i>Isa Kaita College of Education D/Ma</i>	159,183,589.75	88,246,515.78
<i>Dr. Yusuf Bala Usman College of Legal Studies Daura</i>	50,888,770.89	54,859,923.00
<i>Hassan Usman Katsina Polytechnic</i>	240,763,765.00	199,937,016.00
<i>Umaru Musa Yar'adua University, Katsina</i>	278,638,286.31	833,707,442.23
<i>Katsina State Scholarship Board</i>	12,889,000.00	5,844,000.00
<i>STEB</i>	-	615,500.00
<i>Institute of Technology Management</i>	44,213,880.78	30,491,650.50
<i>Katsina State Islamic Education Bureau</i>	1,223,000.00	-
<i>KASROMA</i>	8,310,000.00	5,417,020.00
<i>SEPA</i>	6,807,500.00	10,690,600.00
<i>Katsina Motel</i>	41,468,310.80	5,344,328.01
<i>Fatima Baika Market</i>	25,498,199.00	23,931,860.00
<i>Hotels Board</i>	96,938,325.00	82,160,179.86
<i>KASTINA STATE COVID-19 EMERGENCY RESPONSE COMMITTEE</i>	-	122,168,477.69
<i>Sustainable Development Goals</i>	-	-
TOTAL REVENUE	3,233,283,091.27	4,154,674,707.77

NOTES

NOTE 19	PAYMENT MADE INTO THE SALE OF PROPERTIES ACCOUNT FOR THE YEAR 2022		
		2022	2021
		N	N
	<i>JANUARY</i>	1,023,258,869.91	50,092,472.56
	<i>FEBRUARY</i>	51,420,340.25	32,046,595.91
	<i>MARCH</i>	122,850,120.48	135,527,042.86
	<i>APRIL</i>	32,459,460.91	76,016,810.54
	<i>MAY</i>	11,201,385.41	60,636,872.08
	<i>JUNE</i>	25,913,192.41	45,411,697.38
	<i>JULY</i>	49,601,332.82	42,598,743.91
	<i>AUGUST</i>	100,055,379.24	38,191,341.93
	<i>SEPTEMBER</i>	7,126,548.66	33,444,812.74
	<i>OCTOBER</i>	8,275,132.22	40,544,706.62
	<i>NOVEMBER</i>	7,405,208.66	30,356,990.51
	<i>DECEMBER</i>	24,179,737.66	38,375,104.78
	TOTAL	1,463,746,708.63	623,243,191.82

NOTE 20	CASH & CASH EQUIVALENT	2022	2021
		N	N
	<i>MAIN ACCOUNT</i>	330,907,504.96	6,105,228,273.03
	<i>FIXED DEPOSIT INT. A/C</i>	4,787,651.20	4,787,651.20
	<i>MOTOR VEHICLE LOAN A/C</i>	44,780,807.04	48,006,507.17
	<i>SALARY A/C I</i>	137,610,482.51	128,547,834.57
	<i>SALARY A/C II</i>	195,469,737.85	162,331,268.49
	<i>RENT DEDUCTION A/C</i>	13,604,383.22	20,860,767.85
	<i>KTSG A/C</i>	4,791,236.23	
	<i>REFUBISHING LOAN A/C</i>	1,046,044.05	1,046,044.05
	<i>FERTILIZER COLLECTION A/C</i>	1,515,590.64	1,516,280.64
	<i>ECOLOGICAL FUNDS A/A</i>	378,714,995.09	743,713.57
	<i>INTEREST ON ECLOGICAL FUND</i>	565,578.36	565,578.36
	<i>KTSG HOUSING ESTATE KAFE DISTRICT (IBTC)</i>	28,040,325.58	28,040,325.58
	<i>FIRST BANK KTSG A/C</i>	106,675,549.71	54,645,945.46
	<i>STATE BOARD OF INTERNAL REVENUE A/C</i>	254,956,157.93	1,142,900,755.41
	<i>SECURITY ESCROW A/C (FBN)</i>	42,684.14	42,684.14
	<i>CONSOLIDATED DEBT SERVICE A/C</i>	2,475,880.70	2,475,880.70
	<i>INTEREST ON RETENSION A/C</i>	8,286,622.91	8,286,622.91

NOTES

PENSION & GRATUITY A/C	252,634,983.23	42,433,506.98
BARHIM HOUSING ESTATE	16,926,497.83	10,882,196.32
BARHIM ESTATE SERVICE CHARGE A/C	91,306,019.39	
KTS URBAN & REGIONAL PLANNING	94,364,195.70	
DAURA ROAD HOUSING ESTATE	16,625,984.12	10,843,694.57
AG MAKERA HOUSING ESTATE CHARGES A/C	643,189.09	
PURCHASE OF GRAINS A/C	715,836.47	715,836.47
KTSG A/C VAT	3,323,833,847.57	2,628,092,392.27
KTSG ECA & VAT A/C	112,715,999.68	
SCHOLARSHIP ESCROW A/C	440,882.65	328,621,131.05
MOTEL INVESTMENT A/C	0.00	-
KATSINA MOTEL LOAN REPAYMENT A/C	439.50	461.00
272 HOUSING UNITS	0.01	0.01
SALES OF LANDED PROPERTIES	592.00	613.50
250 KABUKAWA HOUSING ESTATE	14,772,532.83	11,237,629.33
KTSG COUNTRPART A/C	4,392,164.22	4,392,164.22
SURE-P A/C (STERLING)	9,213,923.82	9,213,923.82
KTSG UNION A/C	9,964,331.26	
TECH COMM ON SALE OF LANDED PROPERTY UNIT B	7,332,321.98	7,234,639.06
KTSG PARIS CLUB A/C	200.00	200.00
FERTILIZER REPAYMENT A/C	4,872,454.33	
COPERATE SOCIAL RESPONSIBILITY A/C	62,289,395.18	48,014,962.84
ECOLOGICAL FUNDS (L.G) A/C UBA	422,780,503.94	131,433,158.21
ACCOUNTANT GENERAL ACCOUNT (Fidelity Bank)	991,126,358.69	
SECURITY ESCROW A/C (JAIZ BANK)	58,185,515.52	61,448,983.99
MINIRET SUKUK COMPANY	374,827,896.00	7,594,212.88
STATE SECURITY MUSAWA (Access Bank)	6,914,243.25	6,914,235.25
KTSG HOUSING ESTATE KAFE DISTRICT (UBA)	1,430,792.97	1,430,792.97
ECOLOGICAL FUNDS EXP A/C UBA	20,337,312.61	325,960,409.13
SUKUK EXPENDITURE ACCOUNT	2,206,951,938.39	2,389,868,071.95
KTS RANCH DEV EXPENDITURE A/C	188,789,668.93	95,278,225.53
KTS RANCH DEV PROJ A/C	249,999,696.00	3,249,999,842.25
NIGERIAN EROSION AND WATER SHADE MGMT	0.00	2,158,290,485.52
IFAD/CASP	0.00	22,294,882.44
RURAL ACCESS & AGRIC MARKETING PROJECT	0.00	1,564,285,450.00
ACCELERATING NUTRITION RESULT IN NIG. (ARIN)	0.00	41,249,000.00
CSDP (WORLD BANK)	0.00	9,033,200.21

NOTES

SUB TOTAL	8,213,781,972.67	20,876,790,434.90
<i>Board of Survey (HELD BY MDA'S)</i>	0.00	0.00
BANK BALANCES	20,748,598,557.20	0.00
<i>DOLLER ACCOUNT IN NAIRA</i>	<i>3,548,775,636.70</i>	<i>0.00</i>
<i>EURO</i>	<i>1,390,697,835.93</i>	<i>0.00</i>
SUB TOTAL	25,688,072,029.83	20,876,790,434.90
TOTAL	33,901,854,002.50	20,876,790,434.90
CASH HELD: EXTERNAL LOANS		
<i>BAL. C/D</i>		
<i>TOTAL LOAN RECEIVED DURING THE YEAR</i>	<i>13,123,993,693.58</i>	<i>22,734,296,980.00</i>
<i>AMOUNT UTILISED DURING THE YEAR</i>	<i>9,575,218,056.88</i>	<i>19,143,403,428.87</i>
BAL. B/D DOLLER IN NAIRA	3,548,775,636.70	3,590,893,551.13
<i>BAL. C/D</i>	<i>1,659,563,423.00</i>	
<i>TOTAL LOAN RECEIVED DURING THE YEAR</i>	<i>268,872,070.00</i>	
<i>AMOUNT UTILISED DURING THE YEAR</i>	<i>1,390,691,353.00</i>	
BAL. B/D EURO IN NAIRA		

NOTES

NOTE 21					
RECEIVABLES					
	ISSUING MDA	NATURE OF LOAN	TOTAL AMOUNT LOANED	REPAYMENT	OUTSTANDING
			N	N	N
1	<i>Ministry of finance</i>	<i>Loan Granted to Local Governments.</i>	21,513,134,279.08	-	21,513,134,279.08
2	<i>Ministry of Finance</i>	<i>Refurbishing Loan to State Civil Servants.</i>	105,080,000.00	-	105,080,000.00
3	<i>Katsina State Water Board</i>	<i>Proceed from Water Consumers</i>	1,024,111,636.00	-	1,024,111,636.00
4	<i>Min. of Commerce</i>	<i>Nigeria Union of Road Transport Workers.</i>	144,000,000.00	12,305,613.22	131,694,386.78
5	<i>Min. of Commerce</i>	<i>Association of Traders and Skill Acquisition.</i>	300,000,000.00	-	300,000,000.00
6	<i>Min. of Commerce</i>	<i>Association of Kola-nut Sellers</i>	30,000,000.00	-	30,000,000.00
7	<i>Min of Commerce</i>	<i>Saulawa Machines</i>	12,000,000.00	-	12,000,000.00
8	<i>Mini. Of Commerce</i>	<i>A.A Huda Multi-Purpose Cooperative Society</i>	2,922,500.00	-	2,922,500.00
9	<i>Min. of Commerce</i>	<i>KafurHanset Repairs</i>	2,000,000.00	-	2,000,000.00
10	<i>Katsina Motel</i>	<i>Loan To Hotel Management Service.</i>	130,000,000.00	36,448,405.68	93,551,594.32
11	<i>Fatima Baika Central Market.</i>	<i>Rent Arrears against Traders.</i>	47,408,060.00	3,113,223.00	44,294,837.00
12	<i>KTARDA</i>	<i>Animal Traction Loan</i>	553,715,000.00	11,195,000.00	542,520,000.00
13	<i>Housing Authority</i>	<i>Outstanding Loan of Houses Allocated to Individuals.</i>	9,447,847,730.00	6,512,043,311.69	2,935,804,418.31
14	<i>Kaseed</i>	<i>Loan disbursed to 58,107 Individual Beneficiaries.</i>	2,497,109,778.00	248,483,607.25	2,248,626,170.75
15	<i>KTARDA</i>	<i>Small, Medium and Large Scale Farmers Loan</i>	125,000,000.00	9,478,300.00	115,521,700.00
16	<i>KTARDA</i>	<i>Water Pump Loan Package</i>	125,470,300.00	7,875,400.00	117,594,900.00
17	<i>KTARDA</i>	<i>Animal Traction Programme (ATP), 2013</i>	97,965,000.00	4,505,000.00	93,460,000.00
18	<i>KTARDA</i>	<i>Animal Traction Programme (ATP), 2014</i>	447,750,000.00	17,929,400.00	429,820,600.00
19	<i>Ministry of Agriculture</i>	<i>CBN Anchor Borrower Loan 2016 (Dry Season)</i>	1,400,000,000.00	295,000,000.00	1,105,000,000.00
20	<i>Ministry of Agriculture</i>	<i>CBN Anchor Borrower Loan 2017 (Wet Season)</i>	779,889,000.00	251,056,000.00	528,833,000.00
	TOTAL				31,375,970,022.24

NOTE 23

INVESTMENT	2022			2021			DIFFERENCE (PRICE)	DIFFERENCE (HOLDING)	INCREASE IN UNIT PRICE	DECREASE IN UNIT PRICE
	HOLDING	PRICE	VALUED	HOLDING	PRICE	PRICE				
Sterling Bank Plc	9,241,419.00	1.40	12,937,986.60	-	-	-	1.40	-	-	
FBN Holding	2,349,730.00	11.00	25,847,030.00	27,021,895.00	2,349,730.00	11.50	(0.50)	-	(1,174,865.00)	
UBN Plc	300,000,000.00	0.87	261,000,000.00	177,000,000.00	300,000,000.00	0.59	0.28	84,000,000.00	-	
Access Bank Plc	20,000,000.00	8.80	176,000,000.00	273,000,000.00	30,000,000.00	9.10	(0.30)	(10,000,000.00)	(6,000,000.00)	
Unity Bank Plc	5,828,655.00	0.56	3,264,046.80	3,030,900.60	5,828,655.00	0.52	0.04	-	233,146.20	
Zenith Bank Plc	383,625.00	24.55	9,417,993.75	9,590,625.00	383,625.00	25.00	(0.45)	-	(172,631.25)	
Flour Mill NIG. PLC	33,044.00	30.00	991,320.00	936,797.40	33,044.00	28.35	1.65	-	54,522.60	
CCNN	0.00	0.00	0.00	0.00	0.00	0.00	-	-	0.00	
Forte Oil	960.00	0.00	0.00	0.00	960.00	0.00	-	-	0.00	
Flour Mill Plc	0.00	0.00	0.00	0.00	0.00	0.00	-	-	0.00	
FCMB	24,400.00	3.86	94,184.00	72,712.00	24,400.00	2.98	0.88	-	21,472.00	
UBN Plc	0.00	0.00	0.00	0.00	0.00	0.00	-	-	-	
Unity Bank Plc	0.00	0.00	0.00	0.00	0.00	0.00	-	-	-	
FCMB Group Plc	0.00	0.00	0.00	0.00	0.00	0.00	-	-	-	
Jaiž Bank Plc	840,638.00	6.95	5,842,434.10	5,085,859.90	840,638.00	6.05	0.90	-	756,574.20	
Jaiž Bank Plc	6,750.00	96.00	648,000.00	452,587.50	6,750.00	67.05	28.95	-	195,412.50	
URBAN DEV. BANK OF NIG	2,600,000.00	0.00	0.00	0.00	2,561,290.00	0.00	-	38,710.00	-	
KANKARA PHARMACEUTICAL KAOLINE COMPANY	2,561,290.00	0.00	0.00	0.00	2,600,000.00	0.00	-	(38,710.00)	-	
NEW AFRICAN MERCHANT BANK	20,000,000.00	0.00	0.00	0.00	20,000,000.00	0.00	-	-	-	
Jaiž Bank Plc	20,000,000.00	0.00	0.00	0.00	20,000,000.00	0.00	-	-	-	
SUB TOTAL A	383,870,511.00	183.99	496,042,995.25	496,191,377.40	384,629,092.00	151.14	31.45	(10,000,000.00)		
NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$	7,517,991.79		3,270,326,428.65	3,270,326,428.65	7,517,991.79					
NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$	1,883,901.23		819,497,035.05	819,497,035.05	1,883,901.23					
NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$	2,165,403.72		941,950,618.20	941,950,618.20	2,165,403.72					
SUB TOTAL B	11,567,296.74	0.00	5,031,774,081.90	5,031,774,081.90	11,567,296.74	0.00		85,088,496.25	-7,347,496.25	
GRAND TOTAL C (A+B)			5,527,817,077.15	5,527,965,459.30						

NOTES

NOTE 24	PROPERTY, PLANT & EQUIPMENT	2022		2021
		N	N	N
	LAND & BUILDING	12,561,378,107.11		6,585,345,224.73
	INFRASTRUCTURE	51,821,897,901.25		46,755,555,977.13
	TRANSPORTATION & EQUIP	813,439,416.50		1,500,244,436.52
	OFFICE EQUIPMENT	236,299,971.00		325,927,375.00
	FURNITURE & FITTINGS	425,108,378.89		217,562,070.64
	PLANT & MACHINERY	2,058,605,807.62		1,959,019,623.11
	TOTAL	67,916,729,582.37	67,916,729,582.37	57,343,654,707.13
	TOTAL FOR THE YEAR		125,260,384,289.50	

NOTE 25	INVESTMENT PROPERTY	2022		2021
		N	N	N
	INVESTMENT	54,487,719.00		5,153,000.00
	TOTAL		54,487,719.00	1,404,094,868.84
	TOTAL FOR THE YEAR		1,463,735,587.84	1,409,247,868.84

NOTE 26	CURRENT LIABILITIES	2022		2021
		N	N	N
	GRATUITY : Staffs	4,324,573,562.96		3,713,017,436.37
			4,324,573,562.96	
	CONTRACTORS ARREARS	2,137,656,070.05		6,861,149,779.50
			2,137,656,070.05	
	TOTAL		6,462,229,633.01	10,574,167,215.87

NOTES

NOTE 28	BORROWINGS	2022		2021
		N	N	N
	External Loans			
	KTSG HEALTH SYSTEM DEV. IV	1,451,091.18		1,589,863.37
	KTSG HEALTH SYSTEM DEV. IV	1,474,566.53		1,492,771.03
	KTSG SMALL EARTH DAM & REHAB.	374,942.84		410,005.34
	KTSG MULTI STATE WATER	11,706,555.83		13,521,603.20
	KTSG UBE	1,771,075.64		1,833,575.54
	KTSG HEALTH SYSTEM DEV.	1,275,997.93		1,362,181.36
	KTSG LOCAL EMPOWERMENT & ENVIRONMENT	6,166,568.06		6,239,990.16
	KTSG HIV/AIDS PROG.	1,327,287.00		1,444,661.76
	KTSG COMMUNITY & SOCIAL DEV. PROJECT	3,985,370.84		4,230,290.80
	KTSG THIRD NAT'L FADAMA PROJECT	3,501,676.61		3,716,913.31
	KTSG SECOND HIV/AIDS PROG.	4,283,630.66		4,544,780.35
	KTSG AGRIC & COMMUNITY DEV. PROJECT	4,971,019.37		5,360,852.03
	KTSG COMMUNITY & SOCIAL DEV. PROJECT (ADDITIONAL FINANCING)	3,604,000.00		3,670,000.00
	KTSG COMMUNITY BASED AGRIC	2,643,208.42		2,846,644.05
	KTSG FADAMA DEV.	3,651,185.94		3,781,162.27
	KATSINA STATE RURAL AGRIC MARKETING PROJECT	3,636,153.50		
		55,824,330.35	23,111,272,764.90	56,045,294.57
	Internal Loans			22,959,515,373.55
	SALARY BAIL OUT	7,668,252,416.42		8,222,583,916.46
	BUDGET SUPPORT	17,303,880,783.37		17,434,822,233.97
	INFRASTRUCTURAL LOAN	7,083,333,333.25		7,583,333,333.29
	SMEDAN	553,011,121.01		953,011,120.97
	SUKUK BOND	8,554,331,927.50		18,754,331,927.50
			41,162,809,581.55	
	TOTAL		64,274,082,346.45	75,907,597,905.74

NOTES

NOTE 31	10% COST OF COLLECTION	2022	2021
		<i>N</i>	<i>N</i>
	<i>JANUARY</i>	110,438,334.64	-
	<i>FEBRUARY</i>	71,755,865.60	-
	<i>MARCH</i>	74,558,603.56	-
	<i>APRIL</i>	67,949,078.69	161,001,832.42
	<i>MAY</i>	89,324,793.50	-
	<i>JUNE</i>	65,030,055.60	142,561,104.51
	<i>JULY</i>	67,654,414.46	-
	<i>AUGUST</i>	102,658,820.45	-
	<i>SEPTEMBER</i>	51,677,045.27	76,978,865.14
	<i>OCTOBER</i>	96,147,449.32	62,277,375.73
	<i>NOVEMBER</i>	76,703,379.99	101,575,488.51
	<i>DECEMBER</i>	79,899,812.58	136,881,596.59
	<i>TOTAL</i>	953,797,653.66	681,276,262.90



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

Address: *Garba Ja Abdulkadir State Secretariat Complex, IBB Way, Dandagoro Katsina,
P.M.B 2160, Katsina State.*

Email Address: officeoftheaccountantgen.kts@yahoo.com

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) STATEMENT OF ACCOUNTING POLICIES (IPSAS Accrual Basis)

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a standardized National Chart of Account (NCOA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced for adoption in Katsina State. The state commenced the adoption of IPSAS in 2015.

The standardized COA and the GPFS have become necessary to ensure uniformity in public sector accounting reporting in Nigeria which is a fundamental prerequisite towards adopting IPSAS.

In order to ensure an effective and efficient utilization of the COA and GPFS, Accounting policies have been developed by the state Government as a set of guidelines to direct processes and procedures relating to financial reporting in the state Government financial statements.

The Accounting policy shall be subject to periodic review and update as shall be deemed necessary by relevant bodies.

1. BASIS OF PREPARATION AND LEGAL PROVISION

The State Government General Purpose Financial Statement are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) Accrual and other applicable standards as defined by Public

Financial Management/Fiscal Responsibility Law as required by the Financial Reporting Council of Nigeria. In addition, the GPFS are compliant with the provision of the Finance (control and management) Act 1958 now CAP 144LFN, 1990, the Financial Instructions and other relevant legal requirements.

2. FUNDAMENTAL ACCOUNTING CONCEPTS:

The following fundamental accounting concepts has been taken as the basis of preparation of Katsina State General Purpose Financial Statements:

- a. Understandability concept*
- b. Materiality*
- c. Relevance*
- d. Going concern concept*
- e. Consistency concept*
- f. Prudence concept*
- g. Completeness.*

3. ACCOUNTING PERIOD:

The accounting year of the state Government Financial Statements (Fiscal Year) is from 1st January to 31st December, each accounting year is divided into 12 calendar months and are set up as such in the accounting system.

4. REPORTING CURRENCY:

The General Purpose Financial Statement (GPFS) are prepared in Nigerian Naira.

5. PRINCIPAL STATEMENTS IN GPFS:

The GPFS comprises of the following Statements:

- a. Consolidated Statement of Financial Performance for the Year ended 31/12/2022*
- b. Consolidated Statement of Financial Position (Balance Sheet) as at 31/12/2022*
- c. Consolidated Statement of Cashflow for the Year ended 31/12/2022*
- d. Consolidated Statement of Changes in Net Assets/Equity for the Year ended 31/12/2022*
- e. Statement of Accounting Policies*

- f. *Note to GPFS for the Year ended 31/12/2022*
- g. *Supplementary Notes to the GPFS*

6. NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

The Notes to the GPFS have been presented in a systematic manner, the items in the statements are cross referenced to any related information in the notes.

The notes followed the prescribed format provided in the standardized General Purpose Financial Statement.

7. BUDGET FIGURES

These are figures from the approved annual budget and supplementary/revised budget as approved in accordance with the appropriation Law of Katsina State for current year.

8. MDA FOR CONSOLIDATION

The consolidation of the GPFS are based on financial transactions of all Ministries, Departments and Agencies (MDAs) of the state Government except Government Business Enterprises.

9. COMPARATIVE INFORMATION

The General Purpose Financial Statements (GPFS) has been designed to disclose all numerical information relating to previous period (at least one Year).

10. REVENUE

These are inflows within the Financial Year. They comprises receipts from:

- a. *Statutory Allocation (FAAC) and Internally Generated Revenue*
- b. *Aids and Grants*
- c. *Borrowings and Capital Receipts*
- d. *Receipts from Trading and other Incomes*

These items have been disclosed at face of Statement of Financial Performance for the year in accordance with Standardized Notes to GPFS.

11. AIDS AND GRANTS RECEIVED

Aids and Grants are funds received from donor agencies, FGN and Others. They are recognized in the Statement of Financial Performance when received.

12. TRANSFER FROM OTHER GOVERNMENT ENTITIES

Revenues from non-exchange transactions with other Government entities are measured at fair value and recognized on receipt of the assets (cash, goods, services and property) if its free from conditions and it is probable that the economic benefit or service potential related to the asset will flow to the entity and measurable.

13. EXPENSES

All expenses are reported on an accrual basis, i.e. all expenses are recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made. These are recurrent and capital cash outflows made during the financial year and are reported in the statement of financial performance and position. Expenditures of capital nature (PPE) are treated as Fixed Assets in Statement of Financial Position in the year. At the end of the financial year, a schedule of Fixed Assets has been provided as part of the Notes to GPFS.

14. INTEREST ON LOANS

Actual Interest on loans and other bank commissions charged on bank Accounts during the year have been treated as payments and disclosed under interest payment in statement of Financial Performance.

15. FOREIGN CURRENCY TRANSACTIONS

Foreign currency transactions throughout the year have been converted into Nigerian Naira at the ruling (Central Bank of Nigeria-CBN) Rate of exchange at the dates of the transactions. Foreign currency balances, as the year end are translated at the exchange rates prevailing on that date. At the end of the Financial year, additional amount arising out of foreign exchange gains/losses were recognized in the statement of Financial Performance either as revenue or expenditures respectively.

16. CASH AND CASH EQUIVALENT

Cash and cash equivalent are the cash balances at hand at the treasury, held by MDAs and other Banks of the for the period under review. These balances have been disclosed in their respective Bank Accounts.

17. ACCOUNTS RECEIVABLES

Accounts receivables are shown at estimated realizable value after providing for bad and doubtful debts.

18. PROPERTY, PLANT & EQUIPMENTS (PPE)

All property, Plant & Equipment (PPE) are stated at historical cost, less accumulated depreciation and any impairment losses.

Historical cost include expenditure that are directly attributable to the acquisition of the items.

The following rates on cost of an item of PPE shall be applicable to all PPE acquired within the financial year.

<i>I. Land & Building</i>	<i>2%</i>
<i>II. Plants & Equipment</i>	<i>20%</i>
<i>III. Office Equipment</i>	<i>25%</i>
<i>IV. Furniture & Fittings</i>	<i>20%</i>
<i>V. Infrastructure</i>	<i>2%</i>
<i>VI. Transport Equipment</i>	<i>20%</i>
<i>VII. Investment Property</i>	<i>2%</i>

MALIK ANAS
24/3/2023

MALIK ANAS FCNA, FCIT, MNIM, FRC/2015/00000012159
ACCOUNTANT GENERAL
KATSINA STATE.

NOTES TO THE FINANCIAL STATEMENTS

1. LEGAL BASIS AND ACCOUNTING RULES.

The accounting framework of the Katsina state Government focused 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) as well as 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 revenues accruing to the State are 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 is above the benchmark price.

v) Credit Risk:

The State is exposed to this risk especially to the extent 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 PREPARATION.

a) Statement of Compliance with IPSAS.

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. likewise effort is ongoing by the State Audit Committee in the identification of all Assets of State wherever it is. 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:

- *Consolidated Statement of financial performance for the year ended 31 December, 2022.*
- *Consolidated Statement of financial position as at 31 December, 2022.*

- *Consolidated Statement of Cash Flows for the year ended 31 December, 2022.*
- *Consolidated Statement of changes in Net Asset for the year ended 31 December, 2022.*

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, 2022. These policies have been consistently applied to all the previous years presented, unless otherwise stated.

TAX REVENUE: *These are a funds collected by Govt. through various taxation mechanisms imposed on individuals, businesses and other entities within its jurisdiction. These funds are vital for the functioning of government as they finance public services, infrastructural development, social welfare programs and other essential functions.*

REFUNDS FROM FGN: *The mechanisms for revenue allocation is established by the FAAC which is responsible for distributing revenue among federal, state and local govts.*

When there is an excess of revenue generated by federal govt. a portion of surplus is often shared with the state as refund to support their financial needs and development projects. These refunds are part of statutory allocation and are typically distributed periodically, or on monthly basis.

5.1.1 *REVENUE FROM NON-EXCHANGE TRANSACTIONS.*

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 funds 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:

	2022	2021
Share of FAAC	50,882,983,862.73	48,527,518,198.31
VAT	31,572,943,764.69	26,160,863,020.64

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	2022	2021
	N	N
<i>Other Statutory Allocation – Other Agencies:</i>		
• <i>Exchange Difference</i>		
• <i>Other FAAC</i>		
• <i>Forex Equalization</i>	175,304,471.98	
• <i>Excess Bank Charges</i>	720,191,251.06	227,956,021.49
• <i>Non-Oil Excess</i>	-	1,020,928,661.33
• <i>Withholding</i>	137,975,942.30	115,366,777.15
• <i>Mineral Revenue</i>	1,517,079,250.69	16,187,619.71
	1,264,232,708.91	2,359,901,056.63
		432,438,597.50
		63,734,816.88
<i>Electronic Money Transfer</i>	1,421,122,887.14	-
<i>Other Revenue (SFTAS)</i>	11,498,325,838.33	1,223,310,000.00
<i>SURE – P</i>	4,705,550,859.39	-

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 is 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.

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 and liabilities in line 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.

	2022	2021
TSA A/C	4,804,603,140.61	3,341,849,719.64
Operational A/C	3,409,178,832.06	17,534,976,561.69

Cash in Banks	25,688,072,029.83	10,714,976,561.69
Cash held by MDA's	-	78,782.77

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.

b) 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 GENERATION 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.**

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

▪ **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 & only recognized in their year of occurrence.

▪ **REPAYMENT OF BORROWING**

<i>2022</i>	<i>2021</i>
<i>21,869,517,596.80</i>	<i>12,935,205,729.60</i>

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

▪ **INVESTMENT IN SECURITIES.**

a) Sovereign Wealth Fund

<i>As at 31/12/2021</i>	<i>5,031,774,081.90</i>
<i>Value as at 31/12/2022</i>	<i>5,031,774,081.90</i>

b) QUOTED COMPANIES.

	2022	2021
<i>Sterling Bank Plc</i>	9,241,419.00	0.00
<i>FBN Holding</i>	2,349,730.00	2,349,730.00
<i>UBN Plc</i>	300,000,000.00	
<i>Access Bank Plc</i>	20,000,000.00	30,000,000.00
<i>Unity Bank Plc</i>	5,828,655.00	5,828,655.00
<i>Zenith Bank Plc</i>	383,625.00	383,625.00
<i>Union Bank Plc</i>		840,638.00
<i>BUA</i>		6,750.00
<i>Forte Oil</i>	960.00	960.00
<i>Flour Mill Plc</i>	33,044.00	33,044.00
<i>FCMB</i>	24,400.00	24,400.00
<i>Jaiz Bank Plc</i>	840,638.00	300,000,000.00
<i>Jaiz Bank Plc</i>	6,750.00	-
<i>URBAN DEV. BANK OF NIG</i>	2,600,000.00	2,561,290.00
<i>KANKARA PHARMACEUTICAL KAOLINE COMPANY</i>	2,561,290.00	2,600,000.00
<i>NEW AFRICAN MERCHANT BANK</i>	20,000,000.00	20,000,000.00
<i>Jaiz Bank Plc</i>	20,000,000.00	20,000,000.00
TOTAL	383,870,511.00	384,629,092.000

• PAYABLES & OTHER LIABILITIES

	2022	2021
<i>Outstanding Gratuities</i>	4,324,573,562.96	3,713,017,436.37
<i>Contractors arrears</i>	2,137,656,070.05	6,861,149,779.50

INVESTMENT PROPERTY: *Is real Estate property purchase with intention of earning return on investment either through rental income, future resale or both, it can be short or long term investments.*

GRATUITY: Represent the Gratuities as at the Last Quarter of the Financial Year 2022 that is yet to be paid as at 31/12/2022.

EXTERNAL LOANS										
LOAN TITLE	LOAN AMOUNT	PRINCIPLES	INTEREST	TOTAL PRIN. & INTER.	ACTUAL DEBT SERVICING	PRINCIPAL BALANCE	DOD IN USD	DOD IN NAIRA		
KTSG HEALTH SYSTEM DEV. IV	1,543,376.80	7,716.90	5,194.80	12,911.70	6,183,630.05	1,389,039.08	1,483,076.92	665,234,151.27		
KTSG HEALTH SYSTEM DEV. IV	1,820,452.50	18,204.50	5,575.10	23,779.60	10,666,339.58	1,456,362.03	1,456,362.03	653,251,188.56		
KATSINA STATE RURAL AGRIC MARKETING PROJECT	3,500,000.00	-	5,132.50	5,132.50	2,458,040.48	3,500,000.00	3,736,949.73	1,676,208,800.00		
KTSG SMALL EARTH DAM & REHAB.	1,500,000.00	35,250.00	2,020.00	37,270.00	16,717,458.50	339,692.84	339,692.84	152,369,223.38		
KTSG MULTI STATE WATER	35,131,188.10	878,277.10	32,935.40	911,212.50	543,930,350.99	7,904,494.17	10,519,300.14	4,718,432,076.25		
KTSG UBE	5,000,000.00	62,500.00	7,279.50	69,779.50	31,299,594.73	1,708,575.64	1,708,575.64	766,381,603.32		
KTSG HEALTH SYSTEM DEV.	1,276,412.80	31,910.30	3,589.90	35,500.20	21,191,145.04	925,399.27	1,231,521.27	552,398,863.86		
KTSG LOCAL EMPOWERMENT & ENVIRONMENT	7,414,743.20	73,422.10	23,124.60	96,546.70	43,306,022.29	6,093,145.96	6,093,145.96	2,733,080,620.36		
KTSG HIV/AIDS PROG.	1,456,292.10	36,407.30	3,815.40	40,222.70	24,010,148.38	959,381.58	1,276,744.92	572,683,934.36		
KTSG COMMUNITY & SOCIAL DEV. PROJECT	3,250,000.00	32,500.00	11,304.70	43,804.70	26,148,352.71	2,957,499.88	3,935,840.58	1,765,421,290.62		
KTSG THIRD NAT'L FADAMA PROJECT	2,858,563.00	28,585.60	9,773.30	38,358.90	22,897,589.68	2,598,525.67	3,458,117.73	1,551,138,707.75		
KTSG SECOND HIV/AIDS PROG.	3,343,202.00	33,432.00	12,387.30	45,819.30	27,350,928.49	3,180,335.47	4,232,390.16	1,898,438,606.21		
KTSG COMMUNITY & SOCIAL DEV. PROJECT (ADDITIONAL FINANCING)	4,000,000.00	66,000.00	132.60	66,132.60	29,663,777.73	3,538,000.00	3,538,000.00	1,586,969,900.00		
KTSG AGRIC & COMMUNITY DEV. PROJECT	8,088,106.00	100,797.80	18,698.50	119,496.30	71,330,962.21	3,628,678.81	4,829,045.44	2,166,068,330.66		
KTSG COMMUNITY BASED AGRIC	3,000,000.00	50,847.50	7,512.20	58,359.70	34,836,673.23	1,932,203.31	2,571,375.99	1,153,390,701.50		
KTSG FADAMA DEV.	3,226,480.00	16,132.40	10,222.99	26,355.39	15,418,323.14	2,687,773.60	3,505,496.73	1,572,390,560.38		
TOTAL					927,409,337.23		53,915,636.08	24,183,858,558.48		
INTERNAL LOANS										
	HISTORICAL			ACTUAL			PROJECTION			
	DEBT STOCK	DEBT SERVICE PRINCIPAL	INTEREST	DEBT STOCK	DEBT SERVICE PRINCIPAL	INTEREST	NEW LOAN/DISBURS EMENT/ ARREARS/DEBT	DEBT STOCK	DEBT SERVICE PRINCIPAL	INTEREST
BUDGET SUPPORT FACILITY	17,336,616,146.02	32,735,362.65	431,988,990.65	17,303,880,783.37	32,735,362.65	431,988,990.65		17,271,145,420.72	32,735,362.65	431,988,990.65
SALARY BAIL-OUT	7,806,835,291.43	138,582,875.01	179,318,646.66	7,668,252,416.42	138,582,875.01	178,156,828.59		7,529,669,541.41	138,582,875.01	175,001,695.19
EXCESS CRUDE ACCOUNT (ECA) LOAN	2,208,333,333.26	125,000,000.01	166,812,500.00	2,083,333,333.25	125,000,000.01	165,000,000.00		6,958,333,333.24	125,000,000.01	162,187,502.00
STATE BONDS	11,104,331,927.50	2,550,000,000.00		8,554,331,927.50	2,550,000,000.00			6,004,331,927.50	2,550,000,000.00	
CONTRACTORS' ARREARS	9,970,662,501.68	5,848,498,326.34	3,975,718,000.35	2,137,656,070.05	12,661,982,987.71		4,828,976,556.08	2,137,656,070.05		
PENSION AND GRATUITY ARREARS	8,295,018,833.43		844,951,391.42	8,762,688,544.14			467,669,710.71	8,762,688,544.14		
TOTAL	61,721,798,033.32	8,694,816,564.01	5,598,789,529.08	51,510,143,074.73	15,508,301,225.38	775,145,819.24	5,296,646,266.79	48,663,824,837.06	2,846,318,237.67	769,178,187.84

CONTRACTORS ARREARS: - Represent the value of yet to be paid interim & final certificates of valuation of works done by the contractors.

• **OVERHEAD COST AND SUBVENTIONS.**

2.1 the financial statement has been presented in accordance with accrual basis of 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: this represents the total outstanding debts (Bond and Other Securities) of the State, it includes both

External and Internal as at 31/12/2022. No reconciliation has been carried out and DMO report was not available to the State.

A. 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. 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 program. The funds 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

B. 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.

xv. KTSG Fadama Dev.: -

Katsina State Fadama Development project was secured to finance Agricultural activities in the State and also to empowered Farmers in the State.

xvi. Katsina State Rural Agric Marketing Project:

This project was secured to cater and finance the Agricultural marketing and commercial activities for the farmers across the State.

BRIDGING FACILITY:

Bridging facility is a loan facility granted by Federal Government to help State afford the repayment of previous Bailout facilities guaranteed to them by the Federal Government. The tenor is 30yrs with 2yrs moratorium at an interest of 9%.

COST OF IGR COLLECTION: *The responsibility of collecting revenue in Katsina State is within the Internal Revenue Service, amount collected as revenue will be charged 10% as cost of Collection.*

STATE FISCAL TRANSPARENCY ACCOUNTABILITY AND SUSTAINABILITY (SFTAS): *Is a Federal Government Program which focuses on strengthening the fiscal sustainability, transparency and accountability of State Government in Nigeria.*

SFTAS seek to encourage states to significantly improve outcomes; it is also designed to provide performance-based grants and technical assistance to the State. Katsina State Government is part of beneficiaries of the program as shown in Note 8.

SURE P: *This is a grant received by the state from the Federal Government and it is economic benefit or service potential related to assets which flow to Katsina State and measured reliably. See Note 9c.*

PROCEED FROM SALES OF ASSETS: *This is inflows to katsina State Government realized from the disposal of Government owned quarters being occupied by the civil servant on rent basis across the State.*

These Government owned quarters are under the control & supervision of Office of the Head of Civil Service of the State.

SUPPLEMENTARY NOTES

SUPPLEMENTARY NOTES															
NOTE 1 & 2	REVENUE PROFILE														
JANUARY TO DECEMBER 2022															
MONTH	SRA(NET)	VAT	IGR (ACTUAL)	EXCHANGE DIFFERENCE	OTHER FAAC	EXCESS BANK CHARGES	NON OIL REVENUE	MINERAL REVENUE	SUKUK	SFTAS	SURE - P	ELECTRONIC MONEY TRANSFER	BRIDGING FACILITY	AVA TRUSTEE LTD	TOTAL
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
JANUARY	2,555,640,924.66	2,580,047,234.80	1,104,383,346.38	39,373,001.43									3,007,180,457.14	403,332,755.57	9,689,957,719.98
FEBRUARY	539,614,897.46	2,582,893,357.51	717,558,655.97	39,052,924.09			842,821,805.94						3,007,180,457.14		7,729,122,098.11
MARCH	1,264,764,053.92	2,268,053,093.61	745,586,035.59			63,037,953.34	674,257,444.75						3,007,180,457.14		8,022,879,038.35
APRIL	2,553,479,648.97	2,767,839,368.74	679,490,786.89		287,773,921.59				8,374,183,312.50						17,669,947,495.83
MAY	2,106,683,323.41	2,304,340,882.63	893,247,934.95		11,006,426.50	74,937,988.96									5,390,216,556.45
JUNE	1,585,919,985.40	2,660,881,348.33	650,300,556.00		168,564,361.19							1,303,781,487.29	3,007,180,457.14		9,376,628,195.35
JULY	3,309,878,436.42	2,602,753,227.17	676,544,144.57							411,350,000.00					7,000,525,808.16
AUGUST	4,704,450,988.33	2,380,504,476.06	1,026,588,204.46							4,360,310,000.00					12,471,853,668.85
SEPTEMBER	2,095,733,685.80	3,029,301,085.50	516,770,452.72					168,564,361.19							5,810,369,585.21
OCTOBER	2,352,128,377.20	2,594,614,110.59	961,474,493.20					505,693,083.56			4,705,550,859.39	117,341,399.85			11,236,802,323.79
NOVEMBER	1,931,295,852.72	2,915,726,158.61	760,703,379.98	43,304,182.80				589,975,264.16							6,241,004,838.27
DECEMBER	3,798,046,653.00	2,885,989,421.14	799,079,852.39	53,574,363.66	252,846,541.78					6,726,665,838.33					14,516,202,670.30
TOTAL	28,797,636,827.29	31,572,943,764.69	9,531,727,843.10	175,304,471.98	720,191,251.06	137,975,942.30	1,517,079,250.69	1,264,232,708.91	8,374,183,312.50	11,498,325,838.33	4,705,550,859.39	1,421,122,887.14	15,035,902,285.70	403,332,755.57	115,155,509,998.65

SUPPLEMENTARY

NOTE 3	TAX REVENUE	2022			ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
	022000800100-BOARD OF INTERNAL REVENUE	7,933,641,694.45	11,500,000,000.00	3,566,358,305.55	7,315,286,858.79
	022000800100-BOARD OF INTERNAL REVENUE	1,816,233.74	50,000,000.00	48,183,766.26	33871803.98
	022000800100-BOARD OF INTERNAL REVENUE	179,167,501.92	560,000,000.00	380,832,498.08	132,681,962.61
	022000700100 - ACCOUNTANT GENERAL OFFICE	-	1,000,000,000.00	1,000,000,000.00	9,068,380.00
	021511500100 - LIVESTOCK & GRAZING RES.	2,949,580.00	100,000,000.00	97,050,420.00	15723517.16
	Other (Difference b/w Statement and IGR Submission)	101,722,642.50	-	(101,722,642.50)	0
	Direct Assessment (WHTon Contract)				176,167,553.95
	established liabilities on PAYE				3,470,601,475.00
	TOTAL	8,219,297,652.61	13,210,000,000.00	4,990,702,347.39	11,153,401,551.49
NOTE 3A	REFUND FROM FGN	2022			ACTUAL 2021
		N	N	N	N
	022000800100-BOARD OF INTERNAL REVENUE	1,685,088,572.06		(1,685,088,572.06)	
	022000800100-BOARD OF INTERNAL REVENUE	1,685,088,572.06		(1,685,088,572.06)	
	TOTAL	3,370,177,144.12	-	(3,370,177,144.12)	-
NOTE 4	NON TAX REVENUE	2022			ACTUAL 2021
	FINES	N	N	N	N
	011101000100-PUBLIC PROCUREMENT	-	20,000,000.00	20,000,000.00	16,370,400.00
	026000100100 - MIN OF LANDS & SURVEY	-	1,500,000.00	1,500,000.00	
	031805100100 - HIGH COURT OF JUSTICE	12,085,700.00	20,000,000.00	7,914,300.00	11,793,325.00
	031805300100 - SHARIA COURT OF APPEAL	-	500,000.00	500,000.00	
	026000200100 - SURVEYOR GENERAL	527,160.00	200,000.00	(327,160.00)	308,341.83
	SUB TOTAL	12,612,860.00	42,200,000.00	29,587,140.00	28,472,066.83
	FEEs				
	022000800100-BOIR	43,507,981.29	236,000,000.00	192,492,018.71	27,535,805.48
	022000800100-BOIR	9,412,168.75	50,000,000.00	40,587,831.25	18,205,274.98
	022000800100-BOIR	2,303,845.00	50,000,000.00	47,696,155.00	5,017,061.49
	011101000100-PUBLIC PROCUREMENT	44,262,130.59	2,000,460,999.00	1,956,198,868.41	76,836,069.67
	011101000100-PUBLIC PROCUREMENT	354,243,724.28	200,000,000.00	(154,243,724.28)	
	021500100100 - MIN OF AGRIC	1,786,150.00	20,000,000.00	18,213,850.00	3,800,900.00
	021500100100 - MIN OF AGRIC	2,101,000.00	4,075,000.00	1,974,000.00	1,641,500.00
	021500100100 - MIN OF AGRIC	-	30,000,000.00	30,000,000.00	
	021511500100 - LIVESTOCK & GRAZING RES.	1,362,400.00	2,000,000.00	637,600.00	1,056,600.00
	021511500100 - LIVESTOCK & GRAZING RES.	-	7,000,000.00	7,000,000.00	
	021511500100 - LIVESTOCK & GRAZING RES.	650,200.00	20,000,000.00	19,349,800.00	
	052100100100 - MIN OF HEALTH	-	9,750,000.00	9,750,000.00	
	052100100100 - MIN OF HEALTH	-	1,950,000.00	1,950,000.00	
	052111300200 - DRUGS & MEDICAL SUPPLY	-	1,500,000.00	1,500,000.00	

SUPPLEMENTARY

052111300200 - DRUGS & MEDICAL SUPPLY		-	400,000.00	400,000.00	
052111300100 - DRUGS & NARCOTICS		380,000.00	1,000,000.00	620,000.00	360,000.00
023400100100 - MIN OF WORKS		663,750.00	500,000.00	(163,750.00)	
011100700100 - DE&SI		-	500,000.00	500,000.00	
011100700100 - DE&SI		-	300,000.00	300,000.00	
012300100100 - MIN OF INFORMATION		666,000.00	4,265,000.00	3,599,000.00	680,000.00
012301300100 - GOVERNMENT PRINTING		791,250.00	50,000,000.00	49,208,750.00	
012500500100 - DEPT OF ESTABLISHMENT		21,900.00	30,000.00	8,100.00	
012500500100 - DEPT OF ESTABLISHMENT		4,000.00	154,000.00	150,000.00	11,600.00
012500500100 - DEPT OF ESTABLISHMENT		4,500.00	724,000.00	719,500.00	12,000.00
012500500100 - DEPT OF ESTABLISHMENT		7,000.00	12,000.00	5,000.00	35,900.00
012500500200 - DEPT OF HUMAN CAP DEV.		-	500,000.00	500,000.00	
014000200200 - AUDITOR GEN FOR L.G		-	200,000.00	200,000.00	150,000.00
014000100100 - AUDITOR GEN FOR STATE		-	500,000.00	500,000.00	
026000100100 - MIN OF LANDS & SURVEY		22,156,002.29	10,000,000.00	(12,156,002.29)	
026000100100 - MIN OF LANDS & SURVEY		4,433.32	5,000,000.00	4,995,566.68	
026000100100 - MIN OF LANDS & SURVEY		33,714,514.03	1,100,000,000.00	1,066,285,485.97	
026000100100 - MIN OF LANDS & SURVEY		6,144,638.84	15,000,000.00	8,855,361.16	2,031,317.00
026000100100 - MIN OF LANDS & SURVEY		190,000.00	20,000,000.00	19,810,000.00	
026000100100 - MIN OF LANDS & SURVEY		5,149,230.69	510,000,000.00	504,850,769.31	50,770,497.34
026000100100 - MIN OF LANDS & SURVEY		62,000.00	10,000,000.00	9,938,000.00	13,813,419.65
031805100100 - HIGH COURT OF JUSTICE		27,908,461.00	25,000,000.00	(2,908,461.00)	1,280,920.00
031805100100 - HIGH COURT OF JUSTICE		-	25,000,000.00	25,000,000.00	
031805300100 - SHARIA COURT OF APPEAL		2,292,100.00	2,200,000.00	(92,100.00)	1,960,100.00
031805300100 - SHARIA COURT OF APPEAL		389,550.00	300,000.00	(89,550.00)	44,300.00
022200100100 - MIN OF COMMERCE		13,733,200.00	80,000,000.00	66,266,800.00	15,107,547.00
022200100100 - MIN OF COMMERCE		-	10,000,000.00	10,000,000.00	
022200200100 - KIPA		-	70,000,000.00	70,000,000.00	
051700100100 - MIN OF EDUCATION		-	12,500,000.00	12,500,000.00	
051700100100 - MIN OF EDUCATION		-	1,000,000.00	1,000,000.00	
051700100200 - DEPT OF HIGHER EDUCATION		-	6,750,000.00	6,750,000.00	
053900100100 - MIN OF SPORT & SOCIAL DEV.		-	1,000,000.00	1,000,000.00	
053900300100 - SPORT COUNCIL		2,063,800.00	7,000,000.00	4,936,200.00	
051400100100 - MIN OF WOMEN AFFAIRS		-	10,000,000.00	10,000,000.00	11,614,000.00
014900100100 - L.G SERV COMMISSION		-	1,000,000.00	1,000,000.00	
053900200100 - DEPT. OF YOUTH DEVELOPMET		350,000.00	15,400,000.00	15,050,000.00	239,000.00
051700300100 - SUBEB		3,298,000.00	450,031,184.00	446,733,184.00	32529642.98
051700300100 - SUBEB		-	10,000,000.00	10,000,000.00	
026000200100 - SURVEYOR GENERAL		5,547,000.00	17,000,000.00	11,453,000.00	11,153,381.00
026000200100 - SURVEYOR GENERAL		2,755,000.00	500,000.00	(2,255,000.00)	2,160,000.00
026000200100 - SURVEYOR GENERAL		2,540,000.00	3,000,000.00	460,000.00	
022800100100 - MIN OF SCI, TECH & INNOV.		-	1,000,000.00	1,000,000.00	
022800100100 - MIN OF SCI, TECH & INNOV.		-	1,000,000.00	1,000,000.00	
051705400100 - TEACHERS SERV. BOARD		-	1,000,000.00	1,000,000.00	413,000.00

SUPPLEMENTARY

023300100100 - MIN OF RESOURCE DEV.		-	5,000,000.00	5,000,000.00	
023300100100 - MIN OF RESOURCE DEV.		-	50,000,000.00	50,000,000.00	
022700500100 - EMPLOYMENT PROMOTION		322,000.00	1,500,000.00	1,178,000.00	202,000.00
055100300100 - DEPT OF COMMUNITY DEV.		-	150,000.00	150,000.00	20,000.00
055100300100 - DEPT OF COMMUNITY DEV.		-	665,000.00	665,000.00	
055100300100 - DEPT OF COMMUNITY DEV.		-	250,000.00	250,000.00	
032600100100 - MIN. OF JUSTICE		156,750.00	5,000,000.00	4,843,250.00	282,452.00
031805400100 - SHARIA COMMISSION		-	50,000.00	50,000.00	
SUB TOTAL		590,944,680.08	5,175,117,183.00	4,584,172,502.92	278,964,288.59
TOTAL FINE & FEES		603,557,540.08	5,217,317,183.00	4,613,759,642.92	307,436,355.42
LICENCE					
022000800100-BOIR		1,209,515.00	13,000,000.00	11,790,485.00	
022000800100-BOIR		32,458,610.00	100,000,000.00	67,541,390.00	
022000800100-BOIR		23,601,700.00	60,000,000.00	36,398,300.00	21,725,550.75
022000800100-BOIR		21,854,173.68	150,000,000.00	128,145,826.32	77,808,749.95
022000800100-BOIR		6,791,978.74	60,000,000.00	53,208,021.26	9,862,669.05
022000800100-BOIR		34,343.70	2,000,000.00	1,965,656.30	1,163,481.28
022000800100-BOIR		-	4,000,000.00	4,000,000.00	2,212,360.39
022000800100-BOIR		612,200.00	1,000,000.00	387,800.00	21,656.25
022000800100-BOIR		-	1,000,000.00	1,000,000.00	
022000800100-BOIR		-	1,400,000.00	1,400,000.00	
022000800100-BOIR		-	1,552,000.00	1,552,000.00	
021511500100 - LIVESTOCK & GRAZING RES.		4,105,880.00	2,550,000.00	(1,555,880.00)	4,635,890.00
052100100100 - MIN OF HEALTH		16,125,000.00	750,000.00	(15,375,000.00)	10,090,950.00
052100100100 - MIN OF HEALTH		3,405,000.00	5,550,000.00	2,145,000.00	
052100100100 - MIN OF HEALTH		-	5,970,000.00	5,970,000.00	
023400100100 - MIN OF WORKS		-	600,000.00	600,000.00	
051700100100 - MIN OF EDUCATION		11,354,266.42	750,000.00	(10,604,266.42)	15,115,008.00
051700100200 - DEPT OF HIGHER EDUCATION		-	7,250,000.00	7,250,000.00	
053900100100 - MIN OF SPORT & SOCIAL DEV.		114,000.00	4,500,000.00	4,386,000.00	51,000.00
051700300100 - SUBEB		-	1,980,000.00	1,980,000.00	
SUB TOTAL LICENCE		121,666,667.54	423,852,000.00	302,185,332.46	142,687,315.67
RENT					
022000700100 - AG OFFICE		3,746,696.76	70,000,000.00	66,253,303.24	29,551,809.57
051400100100 - MIN OF WOMEN AFFAIRS		250,000.00	500,000.00	250,000.00	1,962,860.00
014900100100 - L.G SERV COMMISSION		-	4,650,000.00	4,650,000.00	1,450,000.00
011113200100 - INTER GOVT. & DEV. PARTNER		-	10,000,000.00	10,000,000.00	-
011113200100 - INTER GOVT. & DEV. PARTNER		-	100,000,000.00	100,000,000.00	712,500.00
022000700100 - AG OFFICE		-	100,000,000.00	100,000,000.00	
021500100100 - MIN OF AGRIC		3,033,500.00	11,450,000.00	8,416,500.00	2,163,150.00
021500100100 - MIN OF AGRIC		-	8,550,000.00	8,550,000.00	
021500100100 - MIN OF AGRIC		-	1,000,000.00	1,000,000.00	
021511400100 - KTARDA		-	3,000,000.00	3,000,000.00	

SUPPLEMENTARY

022200100100 - MIN OF COMMERCE		-	2,000,000.00	2,000,000.00	
022205300100 - DEPT OF MARKET DEV.		-	9,000,000.00	9,000,000.00	
SUB TOTAL RENT		7,030,196.76	320,150,000.00	313,119,803.24	35,840,319.57
EARNINGS					
022000800100-BOIR		358,269,921.77	700,000,000.00	341,730,078.23	
021500100100 - MIN OF AGRIC		4,831,500.00	5,000,000.00	168,500.00	
021511000100 - FASCOKT		-	5,000,000.00	5,000,000.00	
021511400100 - KTARDA		15,000.00	2,000,000.00	1,985,000.00	5,968,800.00
021511400100 - KTARDA		-	3,000,000.00	3,000,000.00	
052111300200 - DRUGS & MEDICAL SUPPLY		-	43,580,000.00	43,580,000.00	
023400100100 - MIN OF WORKS		-	2,500,000.00	2,500,000.00	370,000.00
012300100100 - MIN OF INFORMATION		654,400.00	500,000.00	(154,400.00)	
022200100100 - MIN OF COMMERCE		-	20,000,000.00	20,000,000.00	
022200100100 - MIN OF COMMERCE		-	5,000,000.00	5,000,000.00	3,080,660.02
022200100100 - MIN OF COMMERCE		-	50,000,000.00	50,000,000.00	18,000.00
022200200100 - KIPA		-	30,000,000.00	30,000,000.00	
022205300100 - DEPT OF MARKET DEV.		-	60,000,000.00	60,000,000.00	
051700100100 - MIN OF EDUCATION		-	12,500,000.00	12,500,000.00	
053900300100 - SPORT COUNCIL		-	1,000,000.00	1,000,000.00	2,542,000.00
051400100100 - MIN OF WOMEN AFFAIRS		-	2,000,000.00	2,000,000.00	
051400100100 - MIN OF WOMEN AFFAIRS		290,000.00	1,000,000.00	710,000.00	
014900100100 - L.G SERV COMMISSION		-	700,000.00	700,000.00	
053900200100 - DEPT. OF YOUTH DEVELOPMET		1,458,000.00	1,000,000.00	(458,000.00)	
053900200100 - DEPT. OF YOUTH DEVELOPMET		-	-	-	
022800100100 - MIN OF SCI, TECH & INNOV.		-	1,000,000.00	1,000,000.00	
022800100100 - MIN OF SCI, TECH & INNOV.		-	2,000,000.00	2,000,000.00	
032600100100 - MIN. OF JUSTICE		-	70,000,000.00	70,000,000.00	
SUB TOTAL EARNINGS		365,518,821.77	1,017,780,000.00	652,261,178.23	11,979,460.02
SALES					
022000700100 - AG OFFICE		28,284,780.15	30,000,000.00	1,715,219.85	350,602,803.96
021500100100 - MIN OF AGRIC		3,076,650.00	6,000,000.00	2,923,350.00	
021511000100 - FASCOKT		-	5,000,000.00	5,000,000.00	
021511000100 - FASCOKT		-	5,000,000.00	5,000,000.00	
011100700100 - DE&SI		-	50,000.00	50,000.00	
014700100100 - CIVIL SERVICE COMM.		374,166.66	1,000,000.00	625,833.34	
012500500100 - DEPT OF ESTABLISHMENT		-	400,000.00	400,000.00	
014000200200 -AUDITOR GEN FOR L.G		-	40,000.00	40,000.00	380,000.00
014000300200 - AUDIT SERV. COMMISSION		-	500,000.00	500,000.00	
026000100100 - MIN OF LANDS & SURVEY		-	1,000,000.00	1,000,000.00	
051700100100 - MIN OF EDUCATION		-	100,000.00	100,000.00	
051700100200 - DEPT OF HIGHER EDUCATION		-	300,000.00	300,000.00	
051400100100 - MIN OF WOMEN AFFAIRS		9,189,000.00	500,000.00	(8,689,000.00)	
131801100100 - JUDICIAL SERV. COMM		388,100.00	1,000,000.00	611,900.00	104,600.00

SUPPLEMENTARY

NOTE 11	SALARIES AND WAGES	2022				ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE		
		N	N	N	N	
010000000000	ADMINISTRATION	4,185,068,342.60	17,036,498,568.00	12,851,430,225.40	4,580,805,073.22	
020000000000	ECONOMIC	2,377,865,324.31	2,836,315,492.00	458,450,167.69	2,518,515,721.65	
030000000000	LAW & JUSTICE	1,754,855,593.22	1,758,213,235	3,357,641.78	1,587,588,733.96	
050000000000	SOCIAL	23,959,442,200.36	27,045,575,886.00	3,086,133,685.64	23,035,126,979.95	
	TOTAL SALARIES	32,277,231,460.49	48,676,603,181.00	16,399,371,720.51	31,722,036,508.78	
NOTE 11	PERSONNEL ANALYSIS	2022				ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE		
		N	N	N	N	
	TOTAL NO. OF EMPLOYEES AT THE BEGINNING OF THE YEAR	21,609	21,998	389	19,705	
	TOTAL NO. OF EMPLOYEES IN THE YEAR	1,195	1,585	390	908	
	TOTAL NO. OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	1,127	1,305	178	996	
	TOTAL NO. OF EMPLOYEE AT THE END OF THE YEAR	21,677	24,888	957	21,609	
NOTE 13	OVERHEAD COST BY FUNCTION	2022				ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE		
		N	N	N	N	
220201	TRAVEL & TRANSPORT	2,587,824,999.45	9,851,705,722.00	7,263,880,722.55	1,617,743,125.32	
220202	UTILITIES	1,160,506,105.86	1,812,664,468.00	652,158,362.14	725,474,394.54	
220203	MATERIALS & SUPPLIES	9,177,841,814.87	15,669,503,728.00	6,491,661,913.13	5,737,401,294.31	
220204	MAINTENANCE SERVICES	4,292,318,342.43	7,323,456,770.00	3,031,138,427.57	2,683,283,642.30	
220205	TRAINING	834,113,763.59	1,109,484,272.00	275,370,508.41	521,434,721.07	
220206	OTHER SERVICES	976,586,611.40	5,492,316,434.00	4,515,729,822.60	610,499,657.90	
220207	CONSULTING & PROFESSIONAL SERVICES	1,100,926,551.32	1,672,478,205.00	571,551,653.68	688,229,057.32	
220208	FUEL & LUBRICANTS	1,549,068,418.09	1,992,679,726.00	443,611,307.91	968,378,767.71	
220209	FINANCIAL CHARGES	914,416,641.45	1,343,871,800.00	429,455,158.55	571,634,958.20	
220210	MISCELLANEOUS EXPENSES	3,310,550,900.20	5,805,028,773.00	2,494,477,872.80	2,069,545,259.42	
	TOTAL	25,904,154,148.66	52,073,189,898.00	26,169,035,749.34	16,193,624,878.09	
NOTE 13	OVERHEAD COST BY SECTOR	2022				ACTUAL 2021
		ACTUAL	BUDGET	VARIANCE		
		N	N	N	N	
010000000000	ADMINISTRATION	15,111,494,782.77	15,123,999,442.00	12,504,659.23	8,282,298,638.70	
020000000000	ECONOMIC	4,678,551,749.67	29,447,345,471.00	24,768,793,721.33	4,815,336,676.89	
030000000000	LAW & JUSTICE	826,469,704.08	1,579,985,753.00	753,516,048.92	1,122,564,727.70	
050000000000	SOCIAL	5,287,637,912.14	5,921,859,232.00	634,221,319.86	1,973,424,834.80	
	TOTAL OVERHEAD COST	25,904,154,148.66	52,073,189,898.00	26,169,035,749.34	16,193,624,878.09	

SUPPLEMENTARY

NOTE 19	PAYMENT MADE INTO THE SALE OF PROPERTIES ACCOUNT FOR THE YEAR 2022	LANDS	SALE OF HOUSES	ACTUAL 2021
		<i>N</i>	<i>N</i>	<i>N</i>
	JANUARY	8,166.91	1,023,250,703.00	50,092,472.56
	FEBRUARY	-	51,420,340.25	32,046,595.91
	MARCH	16,333.82	122,833,786.66	135,527,042.86
	APRIL	8,166.91	32,451,294.00	76,016,810.54
	MAY	8,166.91	11,193,218.50	60,636,872.08
	JUNE	8,166.91	25,905,025.50	45,411,697.38
	JULY	8,142.16	49,593,190.66	42,598,743.91
	AUGUST	8,142.16	100,047,237.08	38,191,341.93
	SEPTEMBER	8,117.66	7,118,431.00	33,444,812.74
	OCTOBER	8,117.66	8,267,014.56	40,544,706.62
	NOVEMBER	8,117.66	7,397,091.00	30,356,990.51
	DECEMBER	8,117.66	24,171,620.00	38,375,104.78
	SUB TOTAL	97,756.42	1,463,648,952.21	623,243,191.82
	TOTAL		1,463,746,708.63	623,243,191.82
NOTE 20	CASH & CASH EQUIVALENT	2022		ACTUAL 2021
		<i>N</i>	<i>N</i>	
	MAIN ACCOUNT		330,907,504.96	6,105,228,273.03
	FIXED DEPOSIT INT. A/C		4,787,651.20	4,787,651.20
	MOTOR VEHICLE LOAN A/C		44,780,807.04	48,006,507.17
	SALARY A/C I		137,610,482.51	128,547,834.57
	SALARY A/C II		195,469,737.85	162,331,268.49
	RENT DEDUCTION A/C		13,604,383.22	20,860,767.85
	KTSG A/C		4,791,236.23	
	REFUBISHING LOAN A/C		1,046,044.05	1,046,044.05
	FERTILIZER COLLECTION A/C		1,515,590.64	1,516,280.64
	ECOLOGICAL FUNDS A/A		378,714,995.09	743,713.57
	INTEREST ON ECLOGICAL FUND		565,578.36	565,578.36
	KTSG HOUSING ESTATE KAFE DISTRICT (IBTC)		28,040,325.58	28,040,325.58
	FIRST BANK KTSG A/C		106,675,549.71	54,645,945.46
	STATE BOARD OF INTERNAL REVENUE A/C		254,956,157.93	1,142,900,755.41
	SECURITY ESCROW A/C (FBN)		42,684.14	42,684.14
	CONSOLIDATED DEBT SERVICE A/C		2,475,880.70	2,475,880.70
	INTEREST ON RETENSION A/C		8,286,622.91	8,286,622.91
	PENSION & GRATUITY A/C		252,634,983.23	42,433,506.98
	BARHIM HOUSING ESTATE		16,926,497.83	10,882,196.32
	BARHIM ESTATE SERVICE CHARGE A/C		91,306,019.39	
	KTS URBAN & REGIONAL PLANNING		94,364,195.70	
	DAURA ROAD HOUSING ESTATE		16,625,984.12	10,843,694.57
	AG MAKERA HOUSING ESTATE CHARGES A/C		643,189.09	
	PURCHASE OF GRAINS A/C		715,836.47	715,836.47
	KTSG A/C VAT		3,323,833,847.57	2,628,092,392.27
	KTSG ECA & VAT A/C		112,715,999.68	
	SCHOLARSHIP ESCROW A/C		440,882.65	328,621,131.05

SUPPLEMENTARY

MOTEL INVESTMENT A/C			0.00		0.00
KATSINA MOTEL LOAN REPAYMENT A/C			439.50		461.00
272 HOUSING UNITS			0.01		0.01
SALES OF LANDED PROPERTIES			592.00		613.50
250 KABUKAWA HOUSING ESTATE			14,772,532.83		11,237,629.33
KTSG COUNTRPART A/C			4,392,164.22		4,392,164.22
SURE-P A/C (STERLING)			9,213,923.82		9,213,923.82
KTSG UNION A/C			9,964,331.26		
TECH COMM ON SALE OF LANDED PROPERTY UNIT B			7,332,321.98		7,234,639.06
KTSG PARIS CLUB A/C			200.00		200.00
FERTILIZER REPAYMENT A/C			4,872,454.33		
COPERATE SOCIAL RESPONSIBILITY A/C			62,289,395.18		48,014,962.84
ECOLOGICAL FUNDS (L.G) A/C UBA			422,780,503.94		131,433,158.21
ACCOUNTANT GENERAL ACCOUNT (Fidelity Bank)			991,126,358.69		
SECURITY ESCROW A/C (JAIZ BANK)			58,185,515.52		61,448,983.99
MINIRET SUKUK COMPANY			374,827,896.00		7,594,212.88
STATE SECURITY MUSAWA (Access Bank)			6,914,243.25		6,914,235.25
KTSG HOUSING ESTATE KAFE DISTRICT (UBA)			1,430,792.97		1,430,792.97
ECOLOGICAL FUNDS EXP A/C UBA			20,337,312.61		325,960,409.13
SUKUK EXPENDITURE ACCOUNT			2,206,951,938.39		2,389,868,071.95
KTS RANCH DEV EXPENDITURE A/C			188,789,668.93		95,278,225.53
KTS RANCH DEV PROJ A/C			249,999,696.00		3,249,999,842.25
NIGERIAN EROSION AND WATER SHADE MGMT					2,158,290,485.52
IFAD/CASP					22,294,882.44
RURAL ACCESS & AGRIC MARKETING PROJECT					1,564,285,450.00
ACCELERATING NUTRITION RESULT IN NIG. (ARIN)					41,249,000.00
CSDP (WORLD BANK)					9,033,200.21
SUB TOTAL			8,213,781,972.67		20,876,790,434.90
Board of Survey (HELD BY MDA'S)					
BANK BALANCES			20,748,598,557.20		
DOLLER ACCOUNT IN NAIRA			3,548,775,636.70		
EURO			1,390,697,835.93		
SUB TOTAL			25,688,072,029.83		
TOTAL			33,901,854,002.50		
CASH HELD: EXTERNAL LOANS	2022	2021			
BAL. C/D					
TOTAL LOAN RECEIVED DURING THE YEAR	13,123,993,693.58	22,734,296,980.00			
AMOUNT UTILISED DURING THE YEAR	9,575,218,056.88	19,143,403,428.87			
BAL. B/D DOLLER IN NAIRA	3,548,775,636.70	3,590,893,551.13			
BAL. C/D					
TOTAL LOAN RECEIVED DURING THE YEAR	1,659,563,423.00				
AMOUNT UTILISED DURING THE YEAR	268,872,070.00				
BAL. B/D EURO IN NAIRA	1,390,691,353.00				

NOTE 28	EXTERNAL LOANS										
	LOAN TITLE	LOAN AMOUNT	PRINCIPLES	INTEREST	TOTAL PRIN. & INTER.	ACTUAL DEBT SERVICING	PRINCIPAL BALANCE	DOD IN USD	DOD IN NAIRA		
	KTSG HEALTH SYSTEM DEV. IV	1,543,376.80	7,716.90	5,194.80	12,914.70	6,183,630.05	1,389,039.08	1,483,076.92	665,234,151.27		
	KTSG HEALTH SYSTEM DEV. IV	1,820,452.50	18,204.50	5,575.10	23,779.60	10,666,339.58	1,456,362.03	1,456,362.03	652,251,188.56		
	KATSINA STATE RURAL AGRIC MARKETING PROJECT	3,500,000.00	-	5,132.50	5,132.50	2,458,040.48	3,500,000.00	3,736,949.73	1,676,208,800.00		
	KTSG SMALL EARTH DAM & REHAB.	1,500,000.00	35,250.00	2,020.00	37,270.00	16,717,458.50	339,692.84	339,692.84	152,369,223.38		
	KTSG MULTI STATE WATER	35,151,188.10	878,277.10	32,935.40	911,212.50	543,930,350.99	7,904,494.17	10,519,300.14	4,718,432,076.25		
	KTSG UBE	5,000,000.00	62,500.00	7,279.50	69,779.50	31,299,594.73	1,708,575.64	1,708,575.64	766,381,603.32		
	KTSG HEALTH SYSTEM DEV.	1,276,412.80	31,910.30	3,589.90	35,500.20	21,191,145.04	925,399.27	1,231,521.27	552,398,863.86		
	KTSG LOCAL EMPOWERMENT & ENVIRONMENT	7,414,743.20	73,422.10	23,124.60	96,546.70	43,306,022.29	6,093,145.96	6,093,145.96	2,733,080,620.36		
	KTSG HIV/AIDS PROG.	1,456,292.10	36,407.30	3,815.40	40,222.70	24,010,148.38	959,381.58	1,276,744.92	572,683,934.36		
	KTSG COMMUNITY & SOCIAL DEV. PROJECT	3,250,000.00	32,500.00	11,304.70	43,804.70	26,148,352.71	2,957,499.88	3,935,840.58	1,765,421,290.62		
	KTSG THIRD NAT'L FADAMA PROJECT	2,858,563.00	28,585.60	9,773.30	38,358.90	22,897,589.68	2,598,525.67	3,458,117.73	1,551,138,707.75		
	KTSG SECOND HIV/AIDS PROG.	3,343,202.00	33,432.00	12,387.30	45,819.30	27,350,928.49	3,180,335.47	4,232,390.16	1,898,438,606.21		
	KTSG COMMUNITY & SOCIAL DEV. PROJECT (ADDITIONAL FINANCING)	4,000,000.00	66,000.00	132.60	66,132.60	29,663,777.73	3,338,000.00	3,338,000.00	1,586,969,900.00		
	KTSG AGRIC. & COMMUNITY DEV. PROJECT	8,098,106.00	100,797.80	18,698.50	119,496.30	71,330,962.21	3,628,678.81	4,829,045.44	2,166,068,330.66		
	KTSG COMMUNITY BASED AGRIC	3,000,000.00	50,847.50	7,512.20	58,359.70	34,836,673.23	1,932,203.31	2,571,375.99	1,153,390,701.50		
	KTSG FADAMA DEV.	3,226,480.00	16,132.40	10,222.99	26,355.39	15,418,323.14	2,687,773.60	3,505,496.73	1,572,390,560.38		
	TOTAL					927,409,337.23		53,915,636.08	24,183,858,558.48		
	INTERNAL LOANS										
		HISTORICAL			ACTUAL			PROJECTION			
		DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE		NEW LOAN/DISBURSEMENT/ARREARS/DEBT	DEBT STOCK	DEBT SERVICE	
			PRINCIPAL	INTEREST		PRINCIPAL	INTEREST			PRINCIPAL	INTEREST
	BUDGET SUPPORT FACILITY	17,336,616,146.02	32,735,362.65	431,988,990.65	17,303,880,783.37	32,735,362.65	431,988,990.65		17,271,145,420.72	32,735,362.65	431,988,990.65
	SALARY BAIL-OUT	7,806,835,291.43	138,582,875.01	179,318,646.66	7,668,252,416.42	138,582,875.01	178,156,828.59		7,529,669,541.41	138,582,875.01	175,001,695.19
	EXCESS CRUDE ACCOUNT (ECA) LOAN	7,208,333,333.26	125,000,000.01	166,812,500.00	7,083,333,333.25	125,000,000.01	165,000,000.00		6,958,333,333.24	125,000,000.01	162,187,502.00
	STATE BONDS	11,104,331,927.50	2,550,000,000.00		8,554,331,927.50	2,550,000,000.00			6,004,331,927.50	2,550,000,000.00	
	CONTRACTORS' ARREARS	9,970,662,501.68	5,848,498,326.34	3,975,718,000.35	2,137,656,070.05	12,661,982,987.71		4,828,976,556.08	2,137,656,070.05		
	PENSION AND GRATUITY ARREARS	8,295,018,833.43	844,951,391.42	844,951,391.42	8,762,688,544.14			467,669,710.71	8,762,688,544.14		
		61,721,798,033.32	8,694,816,564.01	5,598,789,529.08	51,510,143,074.73	15,508,301,225.38	775,145,819.24	5,296,646,266.79	48,663,824,837.06	2,846,318,237.67	769,178,187.84

SUPPLEMENTARY NOTES

NOTE 31	10% COST OF COLLECTION				
	JANUARY - DECEMBER 2022				
	10% COST OF COLLECTION		STATEMENT		ACTUAL 2021
			N		N
	JANUARY		110,438,334.64		
	FEBRUARY		71,755,865.60		
	MARCH		74,558,603.56		
	APRIL		67,949,078.69		161,001,832.42
	MAY		89,324,793.50		
	JUNE		65,030,055.60		142,561,104.51
	JULY		67,654,414.46		
	AUGUST		102,658,820.45		
	SEPTEMBER		51,677,045.27		76,978,865.14
	OCTOBER		96,147,449.32		62,277,375.73
	NOVEMBER		76,703,379.99		101,575,488.51
	DECEMBER		79,899,812.58		136,881,596.59
	TOTAL		953,797,653.66		681,276,262.90