



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

***For the***  
***YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023***

***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 2021 (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 Budget Variance. 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 31<sup>st</sup> December, 2023 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 28<sup>th</sup> March, 2024 vide Ref. No. AGKT/SEC/526/T by the Accountant General.*

*The Financial Information in the Accounts meet the Requirement of International Public Sector Accounting template. The 99.7% 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 31<sup>st</sup> December, 2022 to the Katsina State House of Assembly on 28<sup>th</sup> July, 2023.*

*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 2022 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.*

*The formation of Treasury Single Accounts Committee to improved transparency in Governments activities is commendable.*

## **GENERAL TRAINING**

*The Department of Establishment, Pension and Training budgeted the sum of ₦350,000,000.00 for local and International Training and the sum of ₦110,981,152.00 was expended during the year under review to sponsor 1,720No. Staff, showing balance of ₦239,018,848.00 The Training consist of Workshop/Seminars, Residency training(Medical Doctors), Fellowship (Veterinary Consult), ICT Development Training Programme, Induction/Refresher Course, In-house training and National Conferences. While the International training is PhD Program at University Huddersfield, United Kingdom as details below;*

<b>S/N</b>	<b>MDA'S</b>	<b>NO. OF PART.</b>	<b>TYPE OF TRAINING/COURSE</b>	<b>AMOUNT PAID (₦)</b>	<b>DURATION</b>
1	Hospital Services Management Board	1	MBBS Course at Umaru Musa Yar'adua University, Katsina	2,316,500.00	6Years
2	Department of Establishment, Pension and Training	1	3 days National Workshop on Sustaining Harmony through effective collective bargaining practice – state delegates.	780,000.00	3Days
3	Hospital Services Management Board	1	Balance payment of fee for duration of 4years PhD Programme at University Huddersfield UK.	43,847,372.00	4Years
4	KASSAROTA	102	Training on Recruited 102No. Staff of KASSAROTA	9,527,000.00	

5	SGS'S Office	5	Strategic Leadership Ethnic and Policy making course at Nigerian Institute of Policy and Strategy Studies, Kuru, Jos.	4,581,000.00	
6	(BACAF)/D.E.T	3	2days Sensitization Workshop at NITT, Zaria	610,400.00	2Days
7	Department of Livestock and Grazing Reserve	3	Sponsorship of 3No. Professional officers to pursue fellowship training at college of Veterinary Surgeons of Nigeria.	2,199,000.00	
8	SGS'S Office	2	2days Course at Nigerian Army Resources Centre, Abuja.	1,214,080.00	2Days
9	Department of Establishment, Pension and Training	1,600	ICT Development Training Programs by State Government for 1,600No.s of Staff at Institute of Technology and Management (KTSITM).	41,000,000.00	8Weeks
10	Government House	1	2023 Nigerian Institute of Management (Chartered). Annual Management Conference.	560,000.00	3Days
11	Civil Service Commission	5	Workshop on leadership building and oversight programme for government MDAs Parastatals and Commissions at Nigeria Army Resource Centre, Abuja.	2,350,000.00	2Days
12	Department of Establishment, Pension and Training	4	45 <sup>th</sup> meeting of the National Council on Establishment.	1,995,800.00	3Days
<b>TOTAL</b>		<b>1,728</b>		<b>110,981,152.00</b>	

*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 Government succeeded in carrying out Biometric Data Capture of Civil Servants since December, 2017. As at 31<sup>st</sup> December, 2023 a total of twenty thousand, two hundred and sixty-six (20,266) staff were in the payroll accommodating MDA's including five (5) Tertiary Institutions amounting to ₦2,143,870,105.75 as per below summary;*

<b>S/N</b>	<b>MONTHS</b>	<b>WORKFORCE</b>	<b>AMOUNT ₦</b>
<i>1</i>	<i>State Services Salaries</i>	<b>19,018</b>	<i>2,143,870,105.75</i>
<i>2</i>	<i>Umar Musa Yar'adua University Salaries</i>	<b>1,079</b>	<i>318,957,298.90</i>
<i>3</i>	<i>Katsina Institute of Technology Management Salaries</i>	<b>169</b>	<i>20,813,150.56</i>
	<b>Total</b>	<b>20,266</b>	<b>2,483,640,555.21</b>

*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
- (iv) 2023 – ₦ 22,418,939.59

Also there was removals from the Biometric (either due to retirement, voluntary withdrawals or death of officers) numbering two thousand and forty three (2,043) during the year with salary totaling to ₦284,621,561.41 while one thousand and twenty-eight (1,028) new staff and restored staff were screened, verified and captured with salary totaling to ₦350,831,884.19 as detailed below;

S/NO	MONTH	NEWLY CAPTURED STAFF	STAFF REMOVED FROM PAYROLL
1.	January, 2023	86	121
2.	February, 2023	114	73
3.	March, 2023	23	131
4.	April, 2023	107	312
5.	May, 2023	79	80
6.	June, 2023	119	283
7.	July, 2023	93	172
8.	August, 2023	63	269
9.	September, 2023	243	137
10.	October, 2023	38	119
11.	November, 2023	30	148
12.	December, 2023	33	198
<b>Total =</b>		<b>1028</b>	<b>2043</b>

### **VERIPAY SOFTWARE/PLATFORM**

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 110 (One hundred and ten) 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 31<sup>st</sup> December, 2023 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. The Board of Survey report indicate a Balance of ₦49,224,158,169.05 as at 31<sup>st</sup> December, 2023 details stated in Table A (Office of the Accountant General) and Table B (Board of Survey Reports);*

**TABLE A**

<b><i>MDA</i></b>	<b><i>S/N</i></b>	<b><i>ACCOUNT NAME</i></b>	<b><i>N</i></b>
<b><i>OFFICE OF THE ACCOUNTANT GENERAL</i></b>	<b><i>1</i></b>	<b><i>MAIN ACCOUNT</i></b>	<b><i>410,428,223.63</i></b>
	<b><i>2</i></b>	<b><i>FIXED DEPOSIT INT. A/C</i></b>	<b><i>40,740,432.03</i></b>
	<b><i>3</i></b>	<b><i>MOTOR VEHICLE LOAN A/C</i></b>	<b><i>77,228,281.55</i></b>
	<b><i>4</i></b>	<b><i>SALARY A/C I</i></b>	<b><i>260,731,758.45</i></b>
	<b><i>5</i></b>	<b><i>SALARY A/C II</i></b>	<b><i>201,045,344.31</i></b>
	<b><i>6</i></b>	<b><i>RENT DEDUCTION A/C</i></b>	<b><i>16,930,018.23</i></b>
	<b><i>7</i></b>	<b><i>KTSG A/C</i></b>	<b><i>4,791,236.23</i></b>
	<b><i>8</i></b>	<b><i>REFUBISHING LOAN A/C</i></b>	<b><i>1,046,044.05</i></b>
	<b><i>9</i></b>	<b><i>FERTILIZER COLLECTION A/C</i></b>	<b><i>1,514,840.64</i></b>
	<b><i>10</i></b>	<b><i>ECOLOGICAL FUNDS A/A</i></b>	<b><i>273,290,917.08</i></b>

	11	<i>INTEREST ON ECOLOGICAL FUND</i>	565,578.36
	12	<i>KTSG HOUSING ESTATE KAFE DISTRICT (IBTC)</i>	32,040,232.58
	13	<i>FIRST BANK KTSG A/C</i>	35,768,588.30
	14	<i>STATE BOARD OF INTERNAL REVENUE A/C</i>	937,431,138.59
	15	<i>SECURITY ESCROW A/C (FBN)</i>	42,684.14
	16	<i>CONSOLIDATED DEBT SERVICE A/C</i>	2,475,880.70
	17	<i>INTEREST ON RETENSION A/C</i>	8,286,622.91
	18	<i>PENSION &amp; GRATUITY A/C</i>	7,872,788.99
	19	<i>BARHIM HOUSING ESTATE</i>	21,228,705.80
	20	<i>BARHIM ESTATE SERVICE CHARGE A/C</i>	91,306,019.39
	21	<i>KTS URBAN &amp; REGIONAL PLANNING</i>	64,469,680.38
	22	<i>DAURA ROAD HOUSING ESTATE</i>	19,774,058.97
	23	<i>AG MAKERA HOUSING ESTATE CHARGES A/C</i>	643,189.00
	24	<i>PURCHASE OF GRAINS A/C</i>	715,836.47
	25	<i>KTSG A/C VAT</i>	4,737,196,058.12
	26	<i>KTSG ECA &amp; VAT A/C</i>	90,518,596.16
	27	<i>SCHOLARSHIP ESCROW A/C</i>	439,965.76
	28	<i>MOTEL INVESTMENT A/C</i>	-

29	<i>KATSINA MOTEL LOAN REPAYMENT A/C</i>	439.50
30	<i>272 HOUSING UNITS</i>	0.01
31	<i>SALES OF LANDED PROPERTIES</i>	(901.53)
32	<i>250 KABUKAWA HOUSING ESTATE</i>	16,798,009.20
33	<i>KTSG COUNTRPART A/C</i>	4,392,164.22
34	<i>SURE-P A/C (STERLING)</i>	9,213,923.82
35	<i>KTSG UNION A/C</i>	9,964,271.26
36	<i>TECH COMM ON SALE OF LANDED PROPERTY UNIT B</i>	7,429,350.90
37	<i>KTSG PARIS CLUB A/C</i>	200.00
38	<i>FERTILIZER REPAYMENT A/C</i>	4,872,454.33
39	<i>COPERATE SOCIAL RESPONSIBILITY A/C</i>	159,695,212.70
40	<i>ECOLOGICAL FUNDS (L.G) A/C UBA</i>	282,309,088.13
41	<i>ACCOUNTANT GENERAL ACCOUNT (Fidelity Bank)</i>	63,714,534.29
42	<i>SECURITY ESCROW A/C (JAIZ BANK)</i>	517,620,366.95
43	<i>MINIRET SUKUK COMPANY</i>	4,528,680,960.00
44	<i>STATE SECURITY MUSAWA (Access Bank)</i>	6,914,243.25
45	<i>KTSG HOUSING ESTATE KAFE DISTRICT (UBA)</i>	1,430,792.97
46	<i>ECOLOGICAL FUNDS EXP A/C UBA</i>	17,759,693.41

	47	<i>SUKUK EXPENDITURE ACCOUNT</i>	205,812,710.73
	48	<i>KTS RANCH DEV EXPENDITURE A/C</i>	6,042,350.32
	49	<i>KTS RANCH DEV PROJ A/C</i>	49,998,394.25
	50	<i>NIGERIAN EROSION AND WATER SHADE MGMT</i>	-
	51	<i>IFAD/CASP</i>	-
	52	<i>RURAL ACCESS &amp; AGRIC MARKETING PROJECT</i>	-
	53	<i>ACCELERATING NUTRITION RESULT IN NIG. (ARIN)</i>	-
	54	<i>CSDP (WORLD BANK)</i>	-
		<b>TOTAL</b>	<b>13,231,170,979.53</b>

**TABLE B**

<b>SNO</b>	<b>MDA</b>	<b>BANK NAME</b>	<b>ACCT NO.</b>	<b>NAIRA</b>	<b>UERO</b>	<b>USD</b>
1	COLLEGE OF HEALTH SCIENCE KATSINA	FBN	2014556661	186,815.62		
		FBN	2014556654	8,093,338.37		
		KEYSTONE	1005384539	1,148,948.11		
		GTB	0028315363	1,627.06		
		ZENITH BANK	1011408326	1,441.05		
2	OFFICE OF THE SURVEYOR GEN	FCMB	2064583011	241.34		
		FCMB	2064500011	536,213.34		
3	DEPARTMENT OF GRAZING	Accountant general	4060013544	79,680.83		

4	ISA KAITA COLLEGE OF EDUCATION	UBA	1000024418	18,667,218.00		
		UBA	1013653308	13,987,659.04		
5	SUBEB	Fidelity	5030066551	534,323.66		
		First bank	2022218104	11,180.23		
		First bank	2005993859	101,249.92		
		Sterling bank	0073631405	4,346,271,985.02		
		Sterling bank	0079489529	2,381,800,133.94		
		Sterling bank	0088924369	71,001,308.58		
		Zenith bank	1014950596	52,831,503.10		
		Polaris bank	1751094224	332,387,556.58		
		Unity bank	0056220968	52,137,243.94		
		Zenith bank	1010865157	186,554.29		
		Starling bank	0072159458	686,793.81		
6	COLLEGE OF NURSING KATSINA	keystone bank	1006379307	2,092,439.02		
		Sterling bank	0053796401	3,205,624.70		
		First bank	2027275870	4,165,831.03		



		<i>Sterling bank</i>	<i>0082582837</i>	<i>30,021.33</i>		
<i>7</i>	<i>MATHEMATICAL CENTER</i>	<i>Keystone bank</i>	<i>1001153355</i>	<i>1,500.00</i>		
<i>8</i>	<i>SHARIA COURT OF APPEAL</i>	<i>Uba bank</i>	<i>1014737302</i>	<i>5,827,887.40</i>		
		<i>Zenith bank</i>	<i>1019470497</i>	<i>8,324,166.00</i>		
<i>9</i>	<i>J.S.C</i>	<i>First bank</i>	<i>2019692810</i>	<i>1,385,215.91</i>		
		<i>Eco bank</i>	<i>1783001241</i>	<i>59,481.74</i>		
<i>10</i>	<i>KATCHIMA</i>	<i>Stanbic IBTC bank</i>	<i>0034187839</i>	<i>397,686,779.28</i>		
		<i>Zenith bank</i>	<i>1016615299</i>	<i>24,857,951.21</i>		
		<i>Uba bank</i>	<i>1022259542</i>	<i>133,674,560.00</i>		
<i>11</i>	<i>HOUSING AUTHORITY</i>	<i>Keystone bank</i>	<i>1001152619</i>	<i>560,109,673.64</i>		
		<i>Polaris bank</i>	<i>1750017882</i>	<i>390,271,602.13</i>		
		<i>Unity bank</i>	<i>0001020508</i>	<i>235,164.45</i>		
		<i>Zenith bank</i>	<i>1010714468</i>	<i>1,220,234.10</i>		
		<i>Uba bank</i>	<i>1005854281</i>	<i>2,233,920.01</i>		
<i>12</i>	<i>TURAI YARADUA HOSPITAL</i>	<i>Zenith bank</i>	<i>1011879898</i>	<i>2,573,615.49</i>		
		<i>First bank</i>	<i>2040248411</i>	<i>459,560.18</i>		

13	<i>SPORT COUNCIL</i>	<i>Uba bank</i>	<i>1019938269</i>	<i>1,644.96</i>		
14	<i>S.I.E.C</i>	<i>First bank</i>	<i>2020524074</i>	<i>11,344.13</i>		
15	<i>H.S.M.B</i>	<i>UBA bank</i>	<i>1019848218</i>	<i>58,675,910.06</i>		
		<i>FCMB bank</i>	<i>0929195017</i>	<i>10,012,798.25</i>		
		<i>First bank</i>	<i>2024159351</i>	<i>6,481,270.67</i>		
		<i>Keystone bank</i>	<i>1001152884</i>	<i>423,252.24</i>		
16	<i>HIGHER EDUCATION</i>	<i>Zenith bank</i>	<i>1010715575</i>	<i>1,305,092.74</i>		
		<i>Zenith bank</i>	<i>5070579139</i>			
17	<i>FASCOT</i>	<i>First bank</i>	<i>2019702915</i>	<i>322.13</i>		
		<i>Keystone bank</i>	<i>1005211811</i>	<i>474.17</i>		
		<i>Sterling bank</i>	<i>0077749928</i>	<i>215,041.23</i>		
18	<i>BUDGET</i>	<i>First bank</i>	<i>2015763660</i>	<i>10,731.32</i>		
19	<i>ISLAMIC EDUCATION</i>	<i>First bank</i>	<i>2021276411</i>	<i>336.77</i>		
20	<i>MATH EDUCATION</i>	<i>First bank</i>	<i>2005421473</i>	<i>10,965,871.80</i>		
		<i>Fcmb bank</i>	<i>0930402016</i>	<i>2,185.54</i>		
		<i>Uba bank</i>	<i>1024474170</i>	<i>572.40</i>		
21	<i>LIBRARY BOARD</i>	<i>Keystone bank</i>	<i>1001183087</i>	<i>6,686.93</i>		
22	<i>T.S.B</i>	<i>Keystone bank</i>	<i>1001153348</i>	<i>3,136.15</i>		

22	YUSUF BALA COLLEGE DAURA	First bank	2016040575	11,849.10		
		First bank	2019216542	11,503.61		
		Fidelity bank	4010894276	3,612.73		
		Keystone bank	1002821499	3,531.35		
		Zenith bank	1011075298			
		Access bank	0053688288	13,203.45		
		Access bank	0025205189	81,042.52		
		Unity bank	0009927359			
		Bayajidda microfinance	0031100661			
23	INTER GOVERNMENTAL	Nil	Nil			
24	OFFICE OF THE AUDITOR GEN. LG	NIL	NIL			
25	KATSACA	Unity bank	0020980016	999,109.70		
26	PARTY LIASON	commercial bank	Nil			
27	BOARD OF INTERNAL REVENUE	Eco bank	1783001289	8,271,338.54		
		First bank	2022171733	5,819,998.45		
28	KASSAROMA	Uba bank	1021597940	554,522.73		
		GT bank	0051686157	10,951.04		
		Jaiz Bank	0000864019	11,134,456.58		

		<i>Unity bank</i>	<i>0019534398</i>	<i>3,461,461.82</i>		
		<i>Zenith bank</i>	<i>1012738732</i>	<i>171,467.93</i>		
29	<i>POLITICAL AFFAIRS</i>	<i>Nil</i>	<i>Nil</i>			
30	<i>RAAMP</i>	<i>Zenith bank</i>	<i>1014890759</i>	<i>152,055,330.69</i>		
		<i>First bank</i>	<i>2043445709</i>	<i>899,997,303.90</i>		
		<i>Zenith bank</i>	<i>1212107543</i>	<i>565,516.53</i>		
		<i>Zenith bank</i>	<i>1014890876</i>	<i>1,648,542.36</i>		
		<i>Zenith bank</i>	<i>5070752819</i>			<i>467,842.30</i>
		<i>Zenith bank</i>	<i>5080435010</i>		<i>2,184,233.56</i>	
32	<i>LEGISLATIVE MATTERS</i>	<i>NIL</i>	<i>Nil</i>			
33	<i>LOCAL GOVT &amp; CHIFTANCY AFF</i>	<i>Access bank</i>	<i>000761541</i>	<i>9,100,218,585.57</i>		
		<i>Access bank</i>	<i>0005489910</i>	<i>2,701,875,245.79</i>		
		<i>Polaris bank</i>	<i>1750007737</i>	<i>3,618,402.59</i>		
		<i>Fidelity bank</i>	<i>5030032875</i>	<i>824,988.35</i>		
		<i>Keystone bank</i>	<i>1006361926</i>	<i>28,490,834.25</i>		
34	<i>RURAL ELECTRICITY BOARD</i>	<i>Zenith bank</i>	<i>1010761235</i>	<i>40,960,733.33</i>		
35	<i>SEMA</i>	<i>Uba bank</i>	<i>1012948030</i>	<i>38,369.69</i>		
		<i>Uba bank</i>	<i>1012948023</i>	<i>84,881.21</i>		
36	<i>ESTABLISHMENT &amp; PENSION</i>	<i>Nil</i>	<i>Nil</i>			

37	<i>BASIC AND SECONDARY EDU</i>	<i>Keystone bank</i>	<i>1001152743</i>	<i>253,432,547.81</i>		
		<i>Keystone bank</i>	<i>1001152767</i>	<i>1,332,227.84</i>		
		<i>Zenith bank</i>	<i>1010736679</i>	<i>21,239,434.17</i>		
38	<i>RUWASSA</i>	<i>Zenith bank</i>	<i>1010526528</i>	<i>16,808.89</i>		
		<i>Fidelity bank</i>	<i>5030111743</i>	<i>77,445.02</i>		
		<i>Sterling bank</i>	<i>0089527705</i>	<i>5,462,027.46</i>		
		<i>Zenith bank</i>	<i>1011393588</i>	<i>1,280,783.20</i>		
		<i>Uba bank</i>	<i>1003950055</i>	<i>10,135.39</i>		
		<i>First bank</i>	<i>2005024939</i>	<i>5,549.90</i>		
39	<i>MIN OF RURAL AND SOCIAL DEV.</i>	<i>Nil</i>	<i>Nil</i>			
40	<i>HIGH COURT OF JUSTICE</i>	<i>Zenith bank</i>	<i>1010745789</i>	<i>295,129.80</i>		
		<i>First bank</i>	<i>2019123576</i>	<i>1,298,826.07</i>		
41	<i>ORTHOPEDIC</i>	<i>Unity bank</i>	<i>0023463112</i>	<i>52,583.91</i>		
		<i>First bank</i>	<i>2038604715</i>	<i>1,065,845.76</i>		
		<i>FCMB bank</i>	<i>4548413019</i>	<i>3,573,164.00</i>		
42	<i>DEPT. OF POWER AND ENERGY</i>	<i>Zenith bank</i>	<i>1015411425</i>			
43	<i>SUB- TREASURY</i>					
44	<i>EXPENDITURE CONTROL</i>					

45	KTSTA	Zenith bank	1010808448	2,492,044.38		
		Uba bank	1004619704	36,889,689.32		
		Access bank	0005489680	75,925,409.08		
46	ACRESAL	Fidelity bank	5030127278	39,100,756.30		
		Fidelity bank	5030127261	683,864,442.67		
		Fidelity bank	5250328288			449,371.75
47	KTS FADAMA	Zenith bank	1220396263	711,071,540.46		
48	KTS WATER BOARD	First bank	2005283480	2,109,311.53		
		First bank	2000440695	221,403.85		
		Uba bank	1016765358	2,458,468.76		
		Access bank	0823980617	17,102,296.15		
49	AGILE	Uba bank	3002884010			3,975,878.26
		Uba bank	1022798775	131,573.56		
50	SPECIAL DUTIES	NIL				
51	HUK POLY	ZENITH BANK	1010800536	34,448,404.53		
		FCMB	0927107014	7,129,048.83		
52	SURWASH	FIDELITY	5250337745	122,335.48		430,887.68
		FIDELITY	5030127601	122,335.48		
53	BESDA-AFTESS	UBA BANK	3003734868			853,031.39
	BESDA - AFTESS- DRAW-DAWN	UBA BANK	1025290421	17,404,902.39		

54	ANRIN	<i>Sterling bank</i>	0079997353			3,850.30
55	NG CARES	ACCESS BANK	0025205234	7,945.25		
		UBA	1003622640	35,543,275.50		
		<i>Sterling bank</i>	0080096194	215,000,675.00		
		<i>Sterling bank</i>	0053105001	839,176.31		
		<i>Sterling bank</i>	0079994155	56,520,879.87		
		<i>Sterling bank</i>	0081291374	40,184,674.46		
56	LOCAL GOVT. SERV. COMM	<i>Zenith bank</i>	1012930099	403,948.97		
57	STATE RADIO	FCMB	0929193013	2,666,374.20		
		Access bank	0025201208	336,460.18		
58	SCI. & TECH. EDUC. BOARD	<i>Sterling bank</i>	0029353724	33,742.22		
59	SDG	FIDELITY	5030073605	4,841.25		
		FIDELITY	5030081309	5,615.52		
60	PILGRIM WELFARE BOARD	<i>Keystone bank</i>	1001153104	352,471,589.87		
		<i>Keystone bank</i>	1001152798	35,129,551.60		
		<i>Zenith bank</i>	1010689593	174,578,651.60		
		<i>Uba bank</i>	1000295939	952,523,615.94		
		<i>Zenith bank</i>	0011172493	496,066,824.26		

61	KTTV	Access bank	-	43,982.29		
		Union Bank	-	4,051.93		
62	AGENCY FOR MASS EDUCATION	Uba bank	1024474170	572.40		
		FCMB	0530402016	2,185.54		
		First bank	2005421473	10,965,871.80		
63	HUMAN CAPITAL DEV.	First bank	2016386086	9,422.21		
64	GOVT. PRINTING	Keystone bank	1000403132	185,078.89		
65	SEPA	FCMB	2001597591	97,969,505.62		
		Uba bank	1002358269	18,058,042.54		
		FCMB	2464332012	39,783.98		
		Union Bank	0022297054	391,284.24		
66	KIPA	FIDELITY	5030085864	2,904.00		
67	CSDA	First bank	2012600371	108,374,747.86		
68	UMARU MUSA YARADUA UNIVERSITY	Access bank	0009505772	156,918,577.31		
		Access bank	0072492960			198.28
		Access bank	0021993915	566,049.33		
		First bank	2023624061	3,816.90		
		First bank	2008746355	32,482.90		



		<i>First bank</i>	2027442093	100,597.26		
		<i>Jaiz Bank</i>	0001510447	320,653,613.00		
		<i>Jaiz Bank</i>	0000595829	19,202.25		
		<i>FIDELITY</i>	5030026876	36,992.05		
		<i>FIDELITY</i>	5030026979	4,894,176.18		
		<i>FIDELITY</i>	5030120705	85,648.10		
		<i>GT bank</i>	0124803159	305,257.59		
		<i>Unity bank</i>	0001025589	110,191.37		
		<i>Uba bank</i>	1017496684	407,929.70		
		<i>Uba bank</i>	1026234156	24,926,467.74		
		<i>Zenith bank</i>	1011585434	25,555,289.21		
		<i>Zenith bank</i>	5080143320		489.05	
		<i>Zenith bank</i>	5070073163			1,236.42
		<i>Zenith bank</i>	1228251201	311,873.74		
		<i>Zenith bank</i>	1011207251	51,266.63		
		<i>UMYU Micro Finance Bank</i>	30300003	134,820.00		
		<i>CBN Presd. Int. Proj</i>	0170261861014	23,144,518.29		
69	<i>MARKET DEVELOPMENT</i>	<i>NIL</i>	<i>NIL</i>	<i>NIL</i>		
70	<i>KTARDA</i>	<i>POLARIS BANK</i>	1751094585	1,518,486.08		

	<i>KTARDA</i>	<i>POLARIS BANK</i>	<i>1751094509</i>	<i>1,989,981.38</i>		
	<i>KTARDA</i>	<i>POLARIS BANK</i>	<i>1751094231</i>	<i>2,601.00</i>		
<i>71</i>	<i>DEPT OF DRUGS AND NARCOTIC</i>	<i>TAJ BANK</i>	<i>0002696541</i>	<i>18,439.65</i>		
<i>72</i>	<i>DEPT OF YOUTH DEVELOPMENT</i>	<i>ACCESS BANK</i>	<i>1776268003</i>	<i>9,733.60</i>		
<i>73</i>	<i>YOUTH CRAFT VILLAGE</i>	<i>TAJ BANK</i>	<i>0006213379</i>	<i>19,023.58</i>		
<i>74</i>	<i>MIN OF INTERNAL SECURITY</i>	<i>FIDELITY BANK</i>	<i>5030117477</i>	<i>295,874,569.90</i>		
<i>75</i>	<i>MIN OF ENVIRONMENT</i>	<i>UBA</i>	<i>1018632450</i>	<i>4,700.69</i>		
		<i>FCMB</i>	<i>2251786020</i>	<i>6,168.63</i>		
<i>76</i>	<i>SMALL TOWN WATER SUPPLY</i>	<i>Zenith bank</i>	<i>1011614345</i>	<i>13,092.15</i>		
		<i>Zenith bank</i>	<i>1229318192</i>	<i>59,223.91</i>		
<i>77</i>	<i>STATE PRIMARY HEALTH CARE</i>	<i>Zenith bank</i>	<i>1016131489</i>	<i>1,976,479.20</i>		
		<i>Zenith bank</i>	<i>1010771397</i>	<i>63,427,151.27</i>		
		<i>Eco bank</i>	<i>2672007126</i>	<i>499,028,548.63</i>		
		<i>Eco bank</i>	<i>2672007061</i>	<i>2,277,666.20</i>		
<i>78</i>	<i>GIRLS CHILD EDUCATION</i>	<i>UBA</i>	<i>1010840439</i>	<i>15,196,019.07</i>		
		<i>UBA</i>	<i>1008328875</i>	<i>654,437.98</i>		
<i>79</i>	<i>SCHOLARSHIP BOARD</i>	<i>Zenith bank</i>	<i>1010680923</i>	<i>499,212.09</i>		

		Zenith bank	1011275995	269,538.04		
		Zenith bank	1015010505	642,516.08		
80	MORA	NIL	NIL	NIL		
81	SHARIA COMMISSION	First bank	2023703221	4,416.69		
82	KSITM	Zenith bank	1017957279	154,392.53		
		First bank	2026793397	1,071,180.04		
		First bank	2027390281			121.81
		UBA		5,202,127.83		
		Access bank	0800079123	1,004.70		
		Zenith bank	1014911351	57,224.75		
83	GENERAL HOSPITAL KATSINA	FCMB	3628281010	26,759.97		
		First bank	2037934976	188,123.31		
		GT bank	0028270068	188,087.66		
		Access bank	0689282120	10,357.65		
84	BPP	Sterling bank	0081802455	114.19		
85	KEMCO	First bank	2031526388	22,207,938.80		
86	EYE CENTER	Polaris bank	1750022444	441,081.10		
87	KTHA	KEYSTONE BANK	1001153056	131,949,347.99		

		<i>Zenith bank</i>	<i>1010880792</i>	<i>166,428,956.01</i>		
		<i>UBA</i>	<i>1004639502</i>	<i>123,374,518.53</i>		
88	<i>HISTORY AND CULTURE</i>	<i>Unity bank</i>	<i>0009959172</i>	<i>10,846.36</i>		
		<i>Keystone bank</i>	<i>1002823730</i>	<i>5,300.79</i>		
		<i>Jaiz Bank</i>	<i>0003694204</i>	<i>21,679.18</i>		
		<b><i>TOTAL</i></b>		<b><i>28,264,080,875.60</i></b>	<b><i>2,184,722.61</i></b>	<b><i>6,182,418.19</i></b>

**SUMMARY OF BANK AND CASH BALANCES AS PER ACCOUNTS MAINTAINED BY THE OFFICE OF THE ACCOUNTANT GENERAL AND BORAD OF SURVEY REPORT AT THE END OF FINANCIAL YEAR 2023 UNDER REVIEW**

		<i><b>RATE</b></i>	<i><b>₦</b></i>
<i>Office of the Accountant General</i>			<i>13,231,170,979.53</i>
<i>Commercial Banks Accounts in Naira</i>			<i>28,264,080,875.60</i>
<i>Cash at Hand in Nigeria</i>			<i>0.00</i>
<i>Dollars</i>	<i>\$6,182,418.19</i>	<i>898.89</i>	<i>5,557,313,886.81</i>
<i>Pound</i>		<i>0.00</i>	<i>0.00</i>
<i>Euro</i>	<i>#2,184,722.61</i>	<i>993.99</i>	<i>2,171,592,427.11</i>
<i><b>Total</b></i>			<i><b>49,224,158,169.05</b></i>

## **BUDGET ALLOCATION AND ACTUAL EXPENDITURE FOR THE YEAR**

The 2023 Revised Budget amounting **₦299,621,246,246.98** (Two Hundred and Ninety-Nine Billion, Six Hundred and Twenty-One Million, Two Hundred and Forty-Six Thousand, Two Hundred and Forty-Six Naira, Ninety-Eight Kobo Only) was revised by His Excellency, the Executive Governor of Katsina State **Malam Dikko Umar Radda, PhD** consisting of **₦193,186,743,851.20** as Capital Expenditure and **₦106,434,502,395.78** 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 (2022) (N)	DESCRIPTIONS	ACTUAL RECURRENT EXPENDITURE (N)	FINAL BUDGET (N)	SUPPLEMENTARY BUDGET (N)	INITIAL/ORIGINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
<b>1</b>		<b>Personnel Cost</b>						
i)	2,177,803,208.25	Administrative Sector	2,022,361,292.87	2,328,926,306.58	0.00	2,328,926,306.58	306,565,013.71	86.84%
ii)	2,231,034,544.67	Economic Sector	2,098,907,737.59	2,354,862,446.06	0.00	2,354,862,446.06	255,954,708.47	89.13%
iii)	1,768,849,534.00	Law & Justice Sector	1,727,062,624.01	1,569,658,827.98	0.00	1,569,658,827.98	-157,403,796.03	110.03%
iv)	21,991,497,330.64	Social Sector	23,559,506,459.40	23,081,874,810.96	0.00	23,081,874,810.96	-477,631,648.44	102.07%
<b>A</b>	<b>28,169,184,617.56</b>		<b>29,407,838,113.87</b>	<b>29,335,322,391.58</b>	<b>0.00</b>	<b>29,335,322,391.58</b>	<b>-72,515,722.29</b>	<b>100.25%</b>
<b>2</b>		<b>Consolidated Rev. Fund</b>						
i)	15,847,195,401.04	Administrative Sector	9,033,493,766.20	14,302,133,733.16	0.00	14,302,133,733.16	5,268,639,966.96	63.16%
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	21,804,002.76	28,132,920.00	0.00	28,132,920.00	6,328,917.24	77.50%
iv)	27,414,376.38	Social Sector	79,088,740.37	1,622,166,621.64	0.00	1,622,166,621.64	1,543,077,881.27	4.88%
<b>B</b>	<b>15,897,361,780.30</b>	<b>Sub Total</b>	<b>9,134,386,509.33</b>	<b>15,952,433,274.80</b>	<b>0.00</b>	<b>15,952,433,274.80</b>	<b>6,818,046,765.47</b>	<b>57.26%</b>
<b>3</b>		<b>ALLIED SALARIES (OTHER ALLOWANCES)</b>						
i)	1,660,668,810.00	Administrative Sector	889,424,750.00	1,797,252,745.40	0.00	1,797,252,745.40	907,827,995.40	49.49%
ii)	592,964,060.00	Economic Sector	276,863,800.00	631,552,280.00	0.00	631,552,280.00	354,688,480.00	43.84%
iii)	1,428,182,177.79	Social Sector	1,048,073,873.08	1,396,147,928.00	0.00	1,396,147,928.00	348,074,054.92	75.07%
<b>C</b>	<b>3,681,815,047.79</b>	<b>Sub Total</b>	<b>2,214,362,423.08</b>	<b>3,824,952,953.40</b>	<b>0.00</b>	<b>3,824,952,953.40</b>	<b>1,610,590,530.32</b>	<b>57.89%</b>
<b>4</b>		<b>Over Head Cost</b>						
i)	15,111,494,782.77	Administrative Sector	16,158,971,911.63	15,560,941,387.00	0.00	15,560,941,387.00	-598,030,524.63	103.84%
ii)	5,632,349,403.33	Economic Sector	8,079,852,555.13	33,380,751,755.00	0.00	33,380,751,755.00	25,300,899,199.87	24.21%
iii)	826,469,704.08	Law & Justice Sector	1,084,576,497.92	1,776,325,753.00	0.00	1,776,325,753.00	691,749,255.08	61.06%
iv)	5,287,637,912.14	Social Sector	2,274,004,247.31	6,603,774,881.00	0.00	6,603,774,881.00	4,329,770,633.69	34.43%
<b>A</b>	<b>26,857,951,802.32</b>		<b>27,597,405,211.99</b>	<b>57,321,793,776.00</b>	<b>0.00</b>	<b>57,321,793,776.00</b>	<b>29,724,388,564.01</b>	<b>48.14%</b>
<b>5</b>		<b>Capital Expenditure</b>						
i)	5,538,342,946.39	Administrative Sector	22,006,987,278.90	29,326,027,532.72	-	29,326,027,532.72	7,319,040,253.82	75.04%
ii)	43,393,290,745.57	Economic Sector	21,488,329,987.78	80,618,642,080.48	-	80,618,642,080.48	59,130,312,092.70	26.65%
iii)	1,534,619,421.01	Law & Justice Sector	877,809,539.23	1,860,848,037.00	0.00	1,860,848,037.00	983,038,497.77	47.17%
iv)	24,803,895,598.20	Social Sector	11,549,828,958.11	81,381,226,201.00	0.00	81,381,226,201.00	69,831,397,242.89	14.19%
<b>B</b>	<b>75,270,148,711.17</b>	<b>Sub Total</b>	<b>55,922,955,764.02</b>	<b>193,186,743,851.20</b>	<b>0.00</b>	<b>193,186,743,851.20</b>	<b>137,263,788,087.18</b>	<b>28.95%</b>
	<b>149,876,461,959.14</b>	<b>TOTAL (A + B)</b>	<b>124,276,948,022.29</b>	<b>299,621,246,246.98</b>	<b>0.00</b>	<b>299,621,246,246.98</b>	<b>175,344,298,224.69</b>	<b>41.48%</b>

**GENERAL EXPENDITURE PERFORMANCE FOR THE YEAR**



## **REVENUE**

### **A. REVENUE FROM FAAC AND IGR**

During the year under review the Katsina State Government recorded a total receipt of **₦183,113,134,240.78** comprising of **₦59,928,528,333.80** from FAAC, **₦42,774,951,204.54** as VAT, **₦2,445,019,578.42** as Electronic Money Transfer Levy, **₦3,764,440,687.52** as Refund from FGN, **₦19,443,613,137.00** as Loan (Capital Receipts), **₦2,165,409,596.49** as Aids and Grants (Capital Receipts), **₦16,916,142,497.13** as IGR, **₦29,168,447.74** as Investment Income, and **₦35,645,860,758.08** from other sources when added to opening balance of **₦8,213,781,972.67** totaling **₦191,326,916,213.43** as detailed below;

<i>S/N</i>	<i>DESCRIPTION</i>	<i>MONTHLY RECEIPTS</i>	<i>TOTAL RECEIPTS</i>
		<i>₦</i>	<i>₦</i>
<b>I</b>	<b>Statutory Allocation</b>		
	i) January	3,777,035,251.16	
	ii) February	959,349,314.60	
	iii) March	813,145,434.48	
	iv) April	1,851,820,053.08	
	v) May	1,361,032,396.83	
	vi) June	2,774,744,866.83	
	vii) July	1,288,392,048.99	
	viii) August	1,988,824,013.70	
	ix) September	1,710,639,660.91	
	x) October	1,994,556,159.54	
	xi) November	1,302,220,681.04	
	xii) December	1,739,539,139.08	<b>21,561,299,020.24</b>
<b>II</b>	<b>Other FAAC</b>		
	i) January	0.00	
	ii) February	126,423,270.89	



	iii) March	113,319,319.78	
	iv) April	113,319,319.78	
	v) May	0.00	
	vi) June	133,247,200.61	
	vii) July	0.00	
	viii) August	2,000,000,000.00	
	ix) September	0.00	
	x) October	0.00	
	xi) November	0.00	
	xii) December	0.00	<b>2,486,309,111.06</b>
<b>III</b>	<b>Deduction From FAAC</b>		
	i) January	1,568,320,364.89	
	ii) February	2,127,539,237.73	
	iii) March	2,124,761,349.80	
	iv) April	2,152,840,613.22	
	v) May	1,483,659,408.72	
	vi) June	1,527,877,422.76	
	vii) July	1,123,800,568.75	
	viii) August	1,143,197,146.24	
	ix) September	1,135,493,579.55	
	x) October	1,143,355,882.59	
	xi) November	1,124,183,515.49	
	xii) December	1,136,293,872.79	<b>17,791,322,962.53</b>
<b>IV</b>	<b>Refund from FGN</b>		
	i) January	0.00	
	ii) February	0.00	
	iii) March	0.00	
	iv) April	3,764,440,687.52	
	v) May	0.00	
	vi) June	0.00	
	vii) July	0.00	
	viii) August	0.00	
	ix) September	0.00	

	x) October	0.00	
	xi) November	0.00	
	xii) December	0.00	<b>3,764,440,687.52</b>
<b>V</b>	<b>Exchange Difference</b>		
	i) January	184,973,154.63	
	ii) February	0.00	
	iii) March	0.00	
	iv) April	0.00	
	v) May	0.00	
	vi) June	4,906,584.15	
	vii) July	2,498,307,451.07	
	viii) August	2,260,295,466.56	
	ix) September	1,830,990,490.87	
	x) October	1,370,259,287.77	
	xi) November	1,493,061,842.00	
	xii) December	2,812,885,057.71	<b>12,455,679,334.76</b>
<b>VI</b>	<b>Excess Crude</b>		
	i) January	0.00	
	ii) February	0.00	
	iii) March	0.00	
	iv) April	0.00	
	v) May	0.00	
	vi) June	833,987,847.46	
	vii) July	0.00	
	viii) August	0.00	
	ix) September	0.00	
	x) October	0.00	
	xi) November	0.00	
	xii) December	0.00	<b>833,987,847.46</b>
<b>VII</b>	<b>Payment of Exchange Rate</b>		

i) January	0.00	
ii) February	0.00	
iii) March	0.00	
iv) April	0.00	
v) May	0.00	
vi) June	0.00	
vii) July	1,073,735,576.91	
viii) August	0.00	
ix) September	0.00	
x) October	0.00	
xi) November	0.00	
xii) December	0.00	<b>1,073,735,576.91</b>

**VIII**

**ICIT**

i) January	0.00	
ii) February	0.00	
iii) March	0.00	
iv) April	0.00	
v) May	0.00	
vi) June	1,740,540,000.00	
vii) July	0.00	
viii) August	0.00	
ix) September	0.00	
x) October	0.00	
xi) November	0.00	
xii) December	0.00	<b>1,740,540,000.00</b>

**IX**

**Non-Oil Revenue**

i) January	0.00	
ii) February	842,821,805.94	
iii) March	0.00	
iv) April	0.00	
v) May	0.00	
vi) June	0.00	

vii) July	0.00	
viii) August	0.00	
ix) September	0.00	
x) October	1,492,571,015.92	
xi) November	505,693,083.56	
xii) December	0.00	<b>2,841,085,905.42</b>

**X Non-Mineral Revenue**

i) January	0.00	
ii) February	0.00	
iii) March	0.00	
iv) April	0.00	
v) May	202,277,233.43	
vi) June	0.00	
vii) July	0.00	
viii) August	0.00	
ix) September	0.00	
x) October	0.00	
xi) November	0.00	
xii) December	0.00	<b>202,277,233.43</b>

**XI ELECTRONIC MONEY TRANSFER LEVY**

i) January	348,479,926.90	
ii) February	191,187,615.78	
iii) March	169,407,528.23	
iv) April	211,110,472.28	
v) May	211,728,033.67	
vi) June	207,213,316.49	
vii) July	164,664,129.04	
viii) August	184,861,394.70	
ix) September	203,511,998.60	
x) October	157,362,979.16	
xi) November	223,488,109.68	
xii) December	172,004,073.89	<b>2,445,019,578.42</b>

<b>XII</b>	<b>Share of VAT</b>		
	i) January	3,190,327,404.50	
	ii) February	3,135,613,639.99	
	iii) March	3,165,246,470.78	
	iv) April	2,723,284,338.49	
	v) May	2,703,167,217.41	
	vi) June	3,404,688,246.49	
	vii) July	3,634,961,976.45	
	viii) August	3,615,492,302.41	
	ix) September	4,425,967,102.01	
	x) October	3,847,517,663.86	
	xi) November	4,354,212,666.25	
	xii) December	4,574,472,175.90	<b>42,774,951,204.54</b>
<b>XIII</b>	<b>Bank of Industry/FIRS</b>		
	i) January	0.00	
	ii) February	0.00	
	iii) March	0.00	
	iv) April	0.00	
	v) May	1,069,313,632.19	
	vi) June	0.00	
	vii) July	0.00	
	viii) August	0.00	
	ix) September	0.00	
	x) October	0.00	
	xi) November	0.00	
	xii) December	0.00	<b>1,069,313,632.19</b>
<b>XIV</b>	<b>SURE-P</b>		
	i) January	0.00	
	ii) February	0.00	
	iii) March	0.00	

	iv) April	0.00	
	v) May	0.00	
	vi) June	0.00	
	vii) July	0.00	
	viii) August	0.00	
	ix) September	5,793,812,728.40	
	x) October	0.00	
	xi) November	0.00	
	xii) December	0.00	5,793,812,728.40
<b>XV</b>	<b>Forex Equalization</b>		
	i) January	0.00	
	ii) February	0.00	
	iii) March	879,905,965.41	
	iv) April	0.00	
	v) May	366,627,485.58	
	vi) June	146,650,994.23	
	vii) July	0.00	
	viii) August	0.00	
	ix) September	0.00	
	x) October	0.00	
	xi) November	0.00	
	xii) December	0.00	1,393,184,445.22
<b>XVI</b>	<b>WITHELD ESCROW</b>		
	i) January	0.00	
	ii) February	0.00	
	iii) March	0.00	
	iv) April	0.00	
	v) May	0.00	
	vi) June	84,282,180.59	

vii) July	0.00	
viii) August	0.00	
ix) September	0.00	
x) October	0.00	
xi) November	0.00	
xii) December	0.00	<b>84,282,180.59</b>

**XVII Refund from FGN/NEPA & PHCN**

i) January	0.00	
ii) February	0.00	
iii) March	1,200,000,000.00	
iv) April	0.00	
v) May	0.00	
vi) June	0.00	
vii) July	0.00	
viii) August	0.00	
ix) September	0.00	
x) October	0.00	
xi) November	0.00	
xii) December	0.00	<b>1,200,000,000.00</b>

**XVIII Infrastructure**

i) January	0.00	
ii) February	0.00	
iii) March	0.00	
iv) April	0.00	
v) May	0.00	
vi) June	0.00	
vii) July	0.00	
viii) August	7,000,000,000.00	
ix) September	0.00	

	x) October	0.00	
	xi) November	7,000,000,000.00	
	xii) December	7,000,000,000.00	<b>21,000,000,000.00</b>
<b>XIX</b>	<b>Add. Exchange Gain</b>		
	i) January	0.00	
	ii) February	0.00	
	iii) March	0.00	
	iv) April	0.00	
	v) May	0.00	
	vi) June	0.00	
	vii) July	0.00	
	viii) August	279,100,293.09	
	ix) September	0.00	
	x) October	0.00	
	xi) November	0.00	
	xii) December	0.00	<b>279,100,293.09</b>
<b>XX</b>	<b>Tax Revenue IGR</b>		
	i) Taxes	9,576,278,305.94	<b>9,576,278,305.94</b>
<b>XXI</b>	<b>Non Tax Revenue (IGR)</b>		
	i) Fine & Fees	196,609,187.26	
	ii) Licenses	67,337,871.13	
	iii) Earnings & Sales	118,885,604.67	
	iv) Interest Repayment & Dividend	91,680,206.79	
	v) Revenue Generating Agencies	6,863,895,021.34	
	vi) Rent of Government Properties	1,456,300.00	<b>7,339,864,191.19</b>
<b>XXII</b>	<b>Investment Income</b>		
	i) Dividend Received	0.00	
	ii) Loan Repayment House of Assembly Mem.	28,668,447.74	
	iii) Motel Investment	500,000.00	<b>29,168,447.74</b>
<b>XXIII</b>	<b>Interest Earned</b>		



i) Interest from Banking Operations	35,952,780.83	<b>35,952,780.83</b>
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**AIDS & GRANTS**

**XXIV**

**External Loan and Grants (Capital Receipts):**

a) Current External Grants: Better Current External Loans: SURWASH (Ministry of Water Resources) IPF		
b) Component Opening Balance <u>₦111,537,033.98</u>	426,360,000.00	
c) SURWASH (Ministry of Water Resources) PforR Components	6,488,421,586.00	
d) ACRESal (Ministry of Environment) Opening Balance <u>₦920,000,000.00</u>	564,886,970.33	
e) RAAMP (Ministry of Environment) Opening Balance <u>₦1,601,706,397.67</u>	793,621,425.29	
f) AGILE (MBase) <u>₦2,191,319,687.75</u>	10,685,334,275.90	
g) ANIRN (Ministry of Health) Opening Bal. <u>₦17,371,094.37</u>	312,618,684.54	
h) ANIRN (SPHCA) Opening Balance <u>₦2,098,960.11</u>	<u>172,370,195.00</u>	
Sub-Total-	-	<b>19,443,613,137.06</b>

**XXV**

**Internal Aid/Grants**

Current Internal Grant: Better		
i) Education Deliver for All-Additional Financing. BESDA (MBase)	460,000,000.00	
ii) Current Internal Grants (HUK POLY)	741,685,549.08	
iii) " " " (UMYUK)	<u>963,724,047.41</u>	<b>2,165,409,596.49</b>

**XXVI**

**Transfers from LGA's**

i) Local Government Security Contribution	1,662,442,101.85	
ii) Local Government Scholarship Contribution	565,287,662.14	

iii)	<i>Local Government Ecological Contribution</i>	1,504,776,275.76	<u>3,732,506,039.75</u>
	<b><i>Total</i></b>		<u><b>183,113,134,240.78</b></u>
	<b><i>When added to Opening Balance of</i></b>		<u><b>8,213,781,972.67</b></u>
			<u><b>191,326,916,213.45</b></u>

## **B. CAPITAL RECEIPTS**

### **AID AND GRANTS/CAPITAL DEVELOPMENT FUND (CDF) RECEIPT FOR THE YEAR UNDER REVIEW**

PREVIOUS YEAR ACTUAL (2022) (N)	REVENUE SOURCES	CODE	ACTUAL 2023	FINAL BUDGET 2023 (N)	INITIAL/ORIGINAL BUDGET 2023 (N)	SUPPL. BUDGET 2023 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
13,020,234,855.00	Office of the Accountant General	022000700100	21,609,022,733.40	89,765,584,791.00	89,765,584,791.00	0.00	68,156,562,057.60	24.07%
-	KTARDA	021511400100	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	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%
-	Office of the Auditor General for Local Government	014000100200	0.00	105,853,600.00	105,853,600.00	0.00	105,853,600.00	0.00%
-	High Court of Justice	032605100100	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00%
-	Local Government Service Commission	014700100200	0.00	222,136,012.00	222,136,012.00	0.00	222,136,012.00	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%
-	Department of Community Development	055100300100	0.00	66,000,000.00	66,000,000.00	0.00	66,000,000.00	0.00%
-	Department of Child Education and Child Development	051400100200	0.00	30,870,000.00	30,870,000.00	0.00	30,870,000.00	0.00%
-	Ministry for Rural Development	056400100100	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00%
-	Ministry for Local Government and Chieftaincy Affairs	055100100100	-	22,213,600.00	22,213,600.00	0.00	22,213,600.00	0.00%
-	PHCDA	052100300100	0.00	1,433,101,066.00	1,433,101,066.00	0.00	1,433,101,066.00	0.00%
-	Katsina State Agency for the Control of Aids (KATSACA)	052111600200	0.00	814,063,126.00	814,063,126.00	0.00	814,063,126.00	0.00%
-	Contributory Health Care Management	052100200100	0.00	1,800,000,000.00	1,800,000,000.00	0.00	1,800,000,000.00	0.00%

-	KTTV	012300300100	0.00	4,080,000.00	4,080,000.00	0.00	4,080,000.00	0.00%
-	Katsina State Radio	012300400100	0	12,240,000.00	12,240,000.00	0.00	12,240,000.00	0.00%
-	Pilgrims Welfare Board	016300300100	0	7,845,000.00	7,845,000.00	0.00	7,845,000.00	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%
-	Katsina State Islamic Education Bureau	016300200100	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00%
-	KASROMA	023400400100	0.00	612,000,000.00	612,000,000.00	0.00	612,000,000.00	0.00%
-	Sustainable Development Goals	011100500100	0.00	400,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00%
<b>13,020,234,855.00</b>	<b>TOTAL</b>		<b>21,609,022,733.40</b>	<b>95,966,657,112.00</b>	<b>95,966,657,112.00</b>	<b>0.00</b>	<b>74,357,634,378.60</b>	<b>22.52%</b>

**C. INTERNALLY GENERATED REVENUE BY INTERNAL REVENUE SERVICE AND REVENUE GENERATING MDA'S**

*During the period under review, it was observed that the actual Internally Generated Revenue (IGR) for Tax and Non Tax Revenue collected by Internal Revenue Service and Ministries, Departments and Agencies amount to ₦17,965,630,543.23 with Budgetary provision of ₦62,642,051,331.00 which shows a deficit of ₦44,676,420,787.77.*

*The Internal Revenue Service's and Revenue Generating MDA's reported total collection of ₦17,965,630,543.23 as detailed on Table I (A & B) below;*

**Table I (A)**

<b>S/N.</b>	<b>Month</b>	<b>Total Collection ₦</b>
1.	January	2,717,093,754.56
2.	February	1,094,957,675.79
3.	March	1,048,588,215.15
4.	April	1,399,746,738.91
5.	May	1,431,568,793.14
6.	June	1,195,850,866.80
7.	July	1,316,619,514.47
8.	August	1,779,808,407.99
9.	September	1,306,905,945.06
10.	October	1,528,226,879.96
11.	November	1,382,683,443.40
12.	December	1,763,580,308.00
	<b>TOTAL</b>	<b><u>17,965,630,543.23</u></b>

**TABLE I (B)**

<b>RECURRENT REVENUE BY INTERNAL REVENUE SERVICES AND REVENUE GENERATING MDA'S FOR THE YEAR UNDER REVIEW</b>								
PREVIOUS YEAR ACTUAL (2022) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2023 (N)	INITIAL/ORIGINAL BUDGET 2023 (N)	SUPPL BUDG. 2023 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
	<b>ADMINISTRATIVE SECTOR</b>		<b>01</b>					
6,000.00	Dept. of Empowerment and Social Int.	011100700100	2,056,565.92	850,000.00	850,000.00	0.00	-1,206,565.92	241.95%
398,505,855.12	Katsina State Bureau of Public Procurement	011101000100	111,446,909.40	2,134,602,293.00	2,134,602,293.00	0.00	2,023,155,383.60	5.22%
-	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	957,823.88	99,000,000.00	99,000,000.00	0.00	98,042,176.12	0.97%
-	Katsina State House of Assembly	011200300100	-	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00%
1,223,400.00	Ministry of Information	012300100100	1,102,000.00	10,765,000.00	10,765,000.00	0.00	9,663,000.00	10.24%
19,319,679.88	KTTV	012300300100	23,110,783.83	26,000,000.00	26,000,000.00	0.00	2,889,216.17	88.89%
51,270,591.16	Katsina State Radio	012300400100	46,813,403.39	74,300,000.00	86,540,000.00	0.00	27,486,596.61	63.01%
741,250.00	Government Printing Department	012301300100	1,006,000.00	50,000,000.00	50,000,000.00	0.00	48,994,000.00	2.01%
-	History & Culture Bureau	012301500100	838,800.00	7,386,525.00	7,386,525.00	0.00	6,547,725.00	11.36%
37,400.00	Dept. of Establishment and Training	012500500100	-	1,320,000.00	1,320,000.00	0.00	1,320,000.00	0.00%
-	Pilgrims Welfare Board	016300300100	21,441,000.00	17,230,000.00	17,230,000.00	0.00	-4,211,000.00	124.44%
-	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	-	200,000.00	500,000.00	0.00	200,000.00	0.00%
-	Office of the Auditor General for the State	014000100100	-	500,000.00	200,000.00	0.00	500,000.00	0.00%
-	Audit Service Commission	01400300200	-	500,000.00	500,000.00	0.00	500,000.00	0.00%
515,166.66	Civil Service Commission	014700100100	61,000.00	1,000,000.00	1,000,000.00	0.00	939,000.00	6.10%
94,999,000.00	State Independent Electoral Commission	014800100100	-	0.00	0.00	0.00	0.00	#DIV/0!
-	Local Government Service Commission	014700100200	-	6,650,000.00	6,650,000.00	0.00	6,650,000.00	0.00%

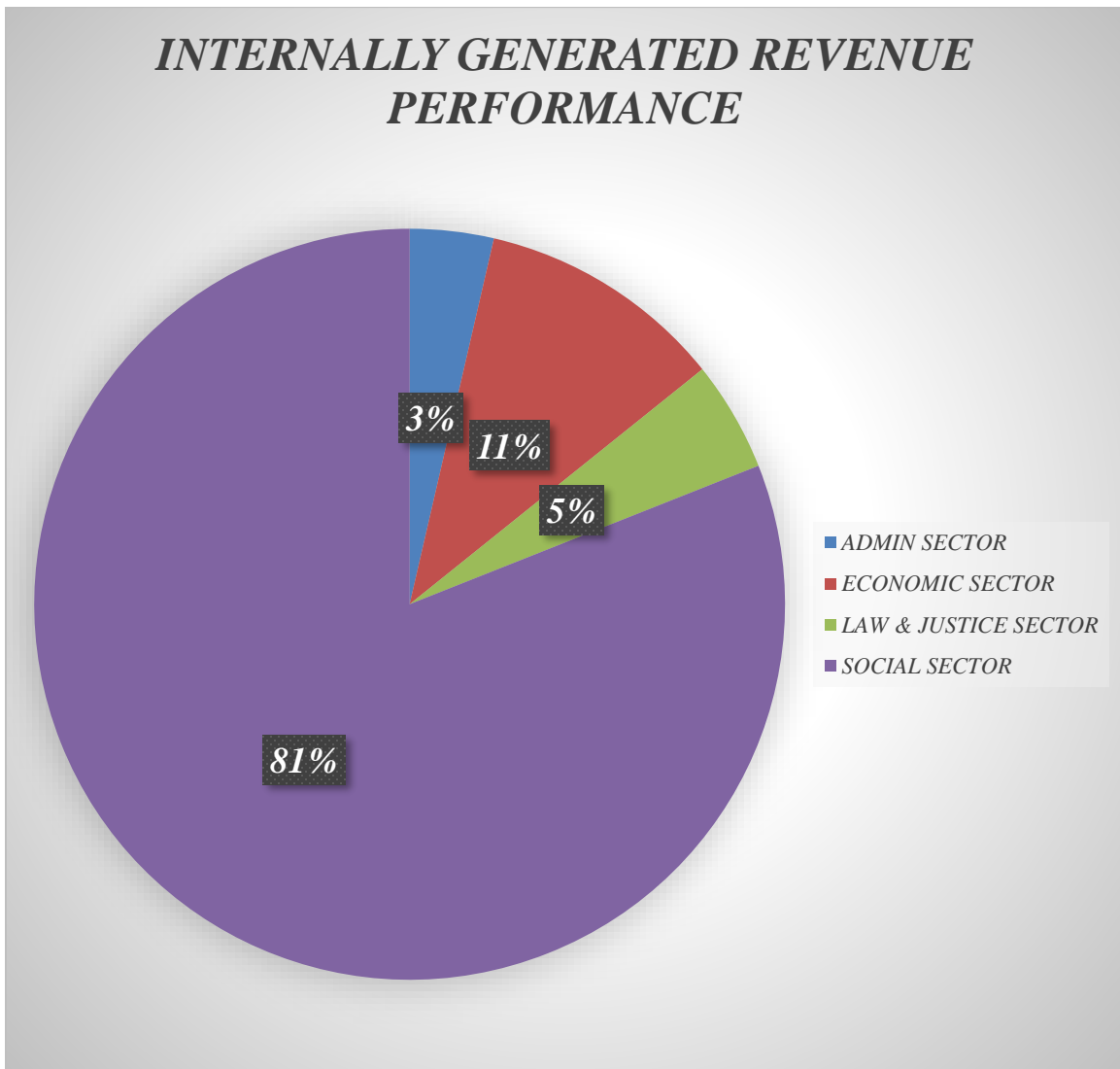
1,223,000.00	Katsina State Arabic and Islamic Education Bureau	016300200100	-	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00%
-	Pilgrims Welfare Board	016300300100	-	7,845,000.00	7,845,000.00	0.00	7,845,000.00	0.00%
<b>567,841,342.82</b>	<b>SUB-TOTAL</b>		<b>208,834,286.42</b>	<b>2,601,448,818.00</b>	<b>2,613,688,818.00</b>	<b>-</b>	<b>2,392,614,531.58</b>	<b>8.03%</b>
	<b>ECONOMIC SECTOR</b>		<b>02</b>					
14,828,800.00	Ministry of Agriculture	021500100100	5,614,493.75	326,075,000.00	326,075,000.00	0.00	320,460,506.25	1.72%
-	FASCOKT	021500100100	0	75,000,000.00	75,000,000.00	0.00	75,000,000.00	0.00%
15,000.00	KTARDA	021511400100	5,000.00	108,000,000.00	108,000,000.00	0.00	107,995,000.00	0.00%
9,068,060.00	Dept. of Livestock & Grazing Res.	021501900100	3,361,900.00	39,550,000.00	39,550,000.00	0.00	36,188,100.00	8.50%
37,879,013.91	Office of the Accountant General	022000700100	114,028,888.07	34,141,717,824.00	34,141,717,824.00	0.00	34,027,688,935.93	0.33%
10,370,000,516.59	Internal Revenue Service	022000800100	10,765,458,955.48	16,701,160,000.00	16,701,160,000.00	0.00	5,935,701,044.52	64.46%
13,733,200.00	Ministry of Commerce and Industry	022200100100	7,672,505.90	119,500,000.00	119,500,000.00	0.00	111,827,494.10	6.42%
-	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	262,337,214.00	262,337,214.00	0.00	262,337,214.00	0.00%
41,468,310.80	Katsina Motel	12020720	68,919,833.23	50,000,000.00	50,000,000.00	0.00	-18,919,833.23	137.84%
25,498,199.00	Fatima Baika Market	12020720	21,645,307.50	0.00	0.00	0.00	-21,645,307.50	#DIV/0!
96,938,325.00	Hotels Board	12020720	82,642,970.00	0.00	0.00	0.00	-82,642,970.00	#DIV/0!
67,420,818.92	Ministry of Lands and Survey	026000100100	25,503,591.74	1,637,000,000.00	1,637,000,000.00	0.00	1,611,496,408.26	1.56%
29,846,749.00	KURPB	025305600100	18,613,567.00	100,000,000.00	100,000,000.00	0.00	81,386,433.00	18.61%
11,955,813.50	Office of the Surveyor General	023400200100	10,090,000.00	23,500,000.00	23,500,000.00	0.00	13,410,000.00	42.94%
322,000.00	Department of Employment Promotion	022700500100	150,000.00	1,500,000.00	1,500,000.00	0.00	1,350,000.00	10.00%
-	Ministry of Science, Tech. & Innovation	022800100100	0	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
44,213,880.78	Institute of Technology Management	022800700100	38,065,533.25	55,843,519.00	55,843,519.00	0.00	17,777,985.75	68.16%
-	Ministry of Resource Development	023305100100	0	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00%
663,750.00	Ministry of Work, Housing and Transport	023400100100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00%
1,083,301,530.00	KTSTA	023400100200	1,640,865,616.00	2,643,526,092.00	2,643,526,092.00	0.00	1,002,660,476.00	62.07%
-	KASROTA	023400600100	48,238,056.00	500,000,000.00	500,000,000.00	0.00	451,761,944.00	9.65%
8,310,000.00	KASROMA	023400400100	2,795,000.00	17,000,000.00	17,000,000.00	0.00	14,205,000.00	16.44%
27,230,839.81	Housing Authority	025301000100	71,216,814.23	221,400,000.00	221,400,000.00	0.00	150,183,185.77	32.17%
481,939,940.00	Water Board	025210100200	696,771,548.50	428,652,442.00	428,652,442.00	0.00	-268,119,106.50	162.55%

12,364,634,747.31	<b>SUB-TOTAL</b>		13,621,659,580.65	57,604,262,091.00	57,604,262,091.00	0.00	43,982,602,510.35	23.65%
	<b>LAW AND JUSTICE SECTOR</b>		03					
388,100.00	Judicial Service Commission	031801100100	10,200.00	1,000,000.00	1,000,000.00	0.00	989,800.00	1.02%
39,994,161.00	High Court of Justice	032605100100	12,399,150.00	70,000,000.00	70,000,000.00	0.00	57,600,850.00	17.71%
2,681,650.00	Sharia Court of Appeal	032605300100	3,123,200.00	3,000,000.00	3,000,000.00	0.00	-123,200.00	104.11%
-	Sharia Commission	031805400100	43,300.00	0.00	0.00	0.00	-43,300.00	#DIV/0!
156,750.00	Ministry of Justice	032600100100	384,800.00	77,000,000.00	77,000,000.00	0.00	76,615,200.00	0.50%
43,220,661.00	<b>SUB-TOTAL</b>		15,960,650.00	151,000,000.00	151,000,000.00	0.00	135,039,350.00	10.57%
	<b>SOCIAL SECTOR</b>		04					
9,729,000.00	Ministry of Women Affairs	051400100100	1,975,000.00	14,000,000.00	14,000,000.00	0.00	12,025,000.00	14.11%
481,000.00	Dept. of Skills Acquisition	051400200100	664,500.00	1,500,000.00	1,500,000.00	0.00	835,500.00	44.30%
11,354,266.42	Ministry of Education	051700100100	10,784,190.12	29,350,000.00	29,350,000.00	0.00	18,565,809.88	36.74%
-	Dept. of Higher Education	051705600100	1,760,000.00	14,300,000.00	14,300,000.00	0.00	12,540,000.00	12.31%
4,498,000.00	SUBEB	051700800100	15,000.00	437,366,141.00	437,366,141.00	0.00	437,351,141.00	0.00%
50,888,770.89	Dr. Yusuf Bala Usman College of Legal Studies Daura	051701700100	61,052,238.50	96,500,000.00	96,500,000.00	0.00	35,447,761.50	63.27%
240,763,765.00	Hassan Usman Katsina Polytechnic	051701800100	266,347,767.00	292,205,000.00	292,205,000.00	0.00	25,857,233.00	91.15%
159,183,589.75	Isa Kaita College of Education D/Ma	051701900100	86,464,511.59	146,780,000.00	146,780,000.00	0.00	60,315,488.41	58.91%
278,638,286.31	Umaru Musa Yar'adua University, Katsina	051702100100	935,159,061.81	745,745,000.00	745,745,000.00	0.00	-189,414,061.81	125.40%
-	STEB	051705300100	0.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00%
-	Teachers Service Board	051705400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
12,889,000.00	Katsina State Scholarship Board	051705600100	8,856,000.00	15,695,000.00	15,695,000.00	0.00	6,839,000.00	56.43%
19,530,000.00	Ministry of Health	052100100100	20,220,547.63	23,970,000.00	23,970,000.00	0.00	3,749,452.37	84.36%
-	Contributory Health Care Management Agency	052100200100	720,000.00	57,591,781.00	57,591,781.00	0.00	56,871,781.00	1.25%
21,664,993.00	PHCDA	052100300100	2,458,893,200.47	60,000,000.00	60,000,000.00	0.00	-2,398,893,200.47	4098.16%
394,990,596.00	HSMB	052110200100	52,136,746.11	100,000,000.00	100,000,000.00	0.00	47,863,253.89	52.14%
69,787,694.89	College of Nursing and Midwifery	052100300100	103,186,610.05	52,530,000.00	52,530,000.00	0.00	-50,656,610.05	196.43%
87,107,850.00	College of Health Sciences	052110600100	96,466,652.88	68,246,500.00	68,246,500.00	0.00	-28,220,152.88	141.35%
380,000.00	Dept. of Drugs, Narcotics and Human Trafficking	052111300100	220,000.00	1,200,000.00	1,200,000.00	0.00	980,000.00	18.33%
-	Drugs and Medical Supplies Agency	052111300200	0.00	54,196,000.00	54,196,000.00	0.00	54,196,000.00	0.00%



6,807,500.00	SEPA	053501600100	12,634,000.00	28,900,000.00	28,900,000.00	0.00	16,266,000.00	43.72%
-	Department of Community Development	055100300100	0.00	1,365,000.00	1,365,000.00	0.00	1,365,000.00	0.00%
114,000.00	Ministry of Sport & Social Development	051300100100	111,000.00	11,000,000.00	11,000,000.00	0.00	10,889,000.00	1.01%
1,808,000.00	Dept. of Youth Development	011102000100	670,000.00	16,400,000.00	16,400,000.00	0.00	15,730,000.00	4.09%
2,063,800.00	Sports Council	053905100100	839,000.00	8,000,000.00	8,000,000.00	0.00	7,161,000.00	10.49%
<b>1,372,680,112.26</b>	<b>SUB-TOTAL</b>		<b>4,119,176,026.16</b>	<b>2,285,340,422.00</b>	<b>2,285,340,422.00</b>	<b>0.00</b>	<b>-1,833,835,604.16</b>	<b>180.24%</b>
<b>14,348,376,863.39</b>			<b>17,965,630,543.23</b>	<b>62,642,051,331.00</b>	<b>62,654,291,331.00</b>	<b>-</b>	<b>44,676,420,787.77</b>	<b>28.68%</b>

## INTERNALLY GENERATED REVENUE PERFORMANCE



**i) 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 ₦10,765,458,955.33 as against the anticipated Budgeted figure of ₦16,701,160,000.00. This shows 64.46% performance with a deficit of ₦5,935,701,044.67 or 35.54%.

**Table II**

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

PREVIOUS YEAR ACTUAL (2022) (N)	REVENUE SOURCES	CODE	ACTUAL	FINAL BUDGET 2023 (N)	INITIAL/ORIGINAL BUDGET 2023 (N)	SUPPL. BUDGET 2023 (N)	VARIANCE ON FINAL BUDGET	
							(N)	%
9,618,730,266.51	Pay-As-You Earn (PAYE)	12010101	10,032,948,182.56	13,800,000,000.00	13,800,000,000.00	-	3,767,051,817.44	72.70%
1,816,233.74	Stamp Duty	12010301	1,474,499.47	105,000,000.00	105,000,000.00	-	103,525,500.53	1.40%
	Other Services Taxes	12010306	585,936,198.93	750,000,000.00	750,000,000.00	-	164,063,801.07	78.12%
43,507,981.29	Motor Vehicle Licenses	12020132	30,639,223.50	400,000,000.00	400,000,000.00	-	369,360,776.50	7.66%
23,601,700.00	Drivers Licenses	12020133	4,472,500.00	100,000,000.00	100,000,000.00	-	95,527,500.00	4.47%
-	Trade Testing Fees	12020415	3,636,784.00	400,000,000.00	400,000,000.00	-	396,363,216.00	0.91%
-	Agency Fees	12020439	1,937,731.77	10,160,000.00	10,160,000.00	-	8,222,268.23	19.07%
-	Contract Award Fees	12020490	36,601,741.26	1,000,000,000.00	1,000,000,000.00	-	963,398,258.74	3.66%
-	Dividend Received	12021102	22,150,682.72	56,000,000.00	56,000,000.00	-	33,849,317.28	39.55%
-	Other Investment Income	12021103	45,661,411.12	80,000,000.00	80,000,000.00	-	34,338,588.88	57.08%
358,269,921.77	Direct Assessment (Individual)	12020711	-	-	-	-	-	#DIV/0!
35,227,810.65	Tax on Company Dividends	12021102	-	-	-	-	-	#DIV/0!
9,412,168.75	Certificate of Road Worthiness Fees	12020415	-	-	-	-	-	#DIV/0!
2,330,845.00	Other Traffic Registration Fees	12020415	-	-	-	-	-	#DIV/0!
34,975,265.84	Withholding Tax on Rent	12010306	-	-	-	-	-	#DIV/0!
179,167,501.92	Withholding Tax on Bank Interest	12010306	-	-	-	-	-	#DIV/0!

1,209,515.00	Sales of Vehicle Stickers	12021103	-	-	-	-	-	#DIV/0!
32,458,610.00	Sales of Motor Vehicle Number Plates	12021103	-	-	-	-	-	#DIV/0!
21,854,173.68	Motor Licenses	12020132	-	-	-	-	-	#DIV/0!
6,791,978.74	Motor Vehicle Registration Book Sales	12020132	-	-	-	-	-	#DIV/0!
34,343.70	Motor Vehicle Dealership Licenses/Agency @ N 12,500.00	12020132	-	-	-	-	-	#DIV/0!
612,200.00	Annual Renewal of Motor Vehicle Dealership Licenses/Agency @ N 5,000.00	12020132	-	-	-	-	-	#DIV/0!
<b>10,370,000,516.59</b>	<b>TOTAL</b>		<b>10,765,458,955.33</b>	<b>16,701,160,000.00</b>	<b>16,701,160,000.00</b>	-	<b>5,935,701,044.67</b>	<b>64.46%</b>

**TABLE III**

CODE	APPROVED 2022 BUDGET	ACTUAL COLLECTION												
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
12010101	13,800,000,000.00	2,232,439,660.04	581,144,068.00	502,211,042.47	671,243,873.57	836,919,270.00	701,057,519.00	620,206,986.00	1,146,822,521.00	574,970,267.49	783,756,386.13	669,881,349.31	712,295,239.55	10,032,948,182.56
12010301	105,000,000.00	0.00	13,968.00	44,008.58	1,013,587.50	0.00	0.00	17,725.00	10,625.00	288,831.93	81,903.46	0.00	3,850.00	1,474,499.47
12010306	750,000,000.00	32,955,788.83	24,674,959.00	27,351,689.91	19,826,343.55	21,382,992.75	11,446,542.00	20,348,941.00	16,118,305.66	40,235,663.64	26,669,373.88	44,585,586.86	300,340,011.85	585,936,198.93
12020132	400,000,000.00	140,000.00	0.00	0.00	10,000.00	0.00	0.00	6,608,336.00	0.00	0.00	19,024,575.00	4,856,312.50	0.00	30,639,223.50
12020133	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,472,500.00	0.00	4,472,500.00
12020415	400,000,000.00	0	0	0.00	0.00	0.00	0.00	3,636,784.00	0.00	0.00	0.00	0.00	0.00	3,636,784.00
12020439	10,160,000.00	64,005.42	10,000.00	38,510.15	10,134.00	35,067.00	32,134.00	116,400.00	-	23,067.00	16,067.00	1,592,347.20	-	1,937,731.77
12020490	1,000,000,000.00	0.00	0.00	25,571.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	50,000.00	15,563,065.00	15,663,636.00
12021102	56,000,000.00	1,125.00	24,080.00	1,464,923.45	862,875.35	2,012,384.23	685,761.00	2,225,527.00	623,025.26	20,938,105.26	8,544,842.68	2,435,752.24	716,034.72	40,534,436.19
12021103	80,000,000.00	1,094,897.30	373,878.00	13,101,541.37	6,670,996.13	2,769,074.50	1,760,564.00	5,993,297.00	1,676,282.49	2,554,352.47	1,479,125.34	9,654,214.07	1,087,540.92	48,215,763.59
	16,701,160,000.00	2,266,695,476.59	606,240,953.00	544,237,286.93	699,637,810.10	863,118,788.48	714,982,520.00	659,153,996.00	1,165,250,759.41	639,010,287.79	839,597,273.49	737,528,062.18	1,030,005,742.04	10,765,458,956.01

**TABLE IV**

<b>BUDGETED PERFORMANCE OF REVIEW OF INTERNALLY GENERATED REVENUE FOR THE YEAR UNDER REVIEW</b>								
<b>PREVIOUS YEAR ACTUAL (2022) (N)</b>	<b>REVENUE SOURCES</b>	<b>CODE</b>	<b>ACTUAL</b>	<b>FINAL BUDGET 2023 (N)</b>	<b>INITIAL/ORIGINAL BUDGET 2023 (N)</b>	<b>SUPPLEMENTARY BUDGET 2023 (N)</b>	<b>VARIANCE ON FINAL BUDGET</b>	
							<b>(N)</b>	<b>%</b>
10,370,000,516.59	Internal Revenue Service	022000800100	10,765,458,955.48	16,701,160,000.00	16,701,160,000.00	-	5,935,701,044.52	64.46%
398,505,855.12	Katsina State Bureau of Public Procurement	011101000100	111,446,909.40	2,134,602,293.00	2,134,602,293.00	-	2,023,155,383.60	5.22%
37,879,013.91	Office of the Accountant General	022000700100	114,028,888.07	34,141,717,824.00	34,141,717,824.00	-	34,027,688,935.93	0.33%
14,828,800.00	Ministry of Agriculture	021500100100	5,614,493.75	326,075,000.00	326,075,000.00	-	320,460,506.25	1.72%
-	FASCOKT	021500100100	-	75,000,000.00	75,000,000.00	-	75,000,000.00	0.00%
15,000.00	KTARDA	021511400100	5,000.00	108,000,000.00	108,000,000.00	-	107,995,000.00	0.00%
9,068,060.00	Dept. of Livestock & Grazing Res.	021501900100	3,361,900.00	39,550,000.00	39,550,000.00	-	36,188,100.00	8.50%
19,530,000.00	Ministry of Health	052100100100	20,220,547.63	23,970,000.00	23,970,000.00	-	3,749,452.37	84.36%
-	Drugs and Medical Supplies Agency	052111300200	-	54,196,000.00	54,196,000.00	-	54,196,000.00	0.00%
380,000.00	Dept. of Drugs, Narcotics and Human Trafficking	052111300100	220,000.00	1,200,000.00	1,200,000.00	-	980,000.00	18.33%
663,750.00	Ministry of Work, Housing and Transport	023400100100	-	1,500,000.00	1,500,000.00	-	1,500,000.00	0.00%
6,000.00	Dept. of Empowerment and Social Int.	011100700100	2,056,565.92	850,000.00	850,000.00	-	-1,206,565.92	241.95%
515,166.66	Civil Service Commission	014700100100	61,000.00	1,000,000.00	1,000,000.00	-	939,000.00	6.10%
1,223,400.00	Ministry of Information	012300100100	1,102,000.00	10,765,000.00	10,765,000.00	-	9,663,000.00	10.24%
741,250.00	Government Printing Department	012301300100	1,006,000.00	50,000,000.00	50,000,000.00	-	48,994,000.00	2.01%
37,400.00	Dept. of Establishment and Training	012500500100	-	1,320,000.00	1,320,000.00	-	1,320,000.00	0.00%
-	Dept. of Human Capital Development	012500500200	-	500,000.00	500,000.00	-	500,000.00	0.00%

-	Office of the Auditor General for Local Government	014000100200	-	200,000.00	500,000.00	-	200,000.00	0.00%
-	Office of the Auditor General for the State	014000100100	-	500,000.00	200,000.00	-	500,000.00	0.00%
-	Audit Service Commission	01400300200	-	500,000.00	500,000.00	-	500,000.00	0.00%
67,420,818.92	Ministry of Lands and Survey	026000100100	25,503,591.74	1,637,000,000.00	1,637,000,000.00	-	1,611,496,408.26	1.56%
39,994,161.00	High Court of Justice	032605100100	12,399,150.00	70,000,000.00	70,000,000.00	-	57,600,850.00	17.71%
2,681,650.00	Sharia Court of Appeal	032605300100	3,123,200.00	3,000,000.00	3,000,000.00	-	-123,200.00	104.11%
13,733,200.00	Ministry of Commerce and Industry	022200100100	7,672,505.90	119,500,000.00	119,500,000.00	-	111,827,494.10	6.42%
-	Investment Promotion Agency	022200100200	-	100,000,000.00	100,000,000.00	-	100,000,000.00	0.00%
-	Dept. of Market Development	022205300100	-	262,337,214.00	262,337,214.00	-	262,337,214.00	0.00%
11,354,266.42	Ministry of Education	051700100100	10,784,190.12	29,350,000.00	29,350,000.00	-	18,565,809.88	36.74%
-	Dept. of Higher Education	051705600100	1,760,000.00	14,300,000.00	14,300,000.00	-	12,540,000.00	12.31%
114,000.00	Ministry of Sport & Social Development	051300100100	111,000.00	11,000,000.00	11,000,000.00	-	10,889,000.00	1.01%
2,063,800.00	Sports Council	053905100100	839,000.00	8,000,000.00	8,000,000.00	-	7,161,000.00	10.49%
9,729,000.00	Ministry of Women Affairs	051400100100	1,975,000.00	14,000,000.00	14,000,000.00	-	12,025,000.00	14.11%
-	Local Government Service Commission	014700100200	-	6,650,000.00	6,650,000.00	-	6,650,000.00	0.00%
388,100.00	Judicial Service Commission	031801100100	10,200.00	1,000,000.00	1,000,000.00	-	989,800.00	1.02%
1,808,000.00	Dept. of Youth Development	011102000100	670,000.00	16,400,000.00	16,400,000.00	-	15,730,000.00	4.09%
4,498,000.00	SUBEB	051700800100	15,000.00	437,366,141.00	437,366,141.00	-	437,351,141.00	0.00%
11,955,813.50	Office of the Surveyor General	023400200100	10,090,000.00	23,500,000.00	23,500,000.00	-	13,410,000.00	42.94%
94,999,000.00	State Independent Electoral Commission	014800100100	-	-	-	-	0.00	#DIV/0!
-	Ministry of Science, Tech. & Innovation	022800100100	-	1,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
-	Teachers Service Board	051705400100	-	1,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
-	Dept. of Inter-Govt. & Dev. Partners	011113200100	-	110,000,000.00	110,000,000.00	-	110,000,000.00	0.00%

-	Ministry of Resource Development	023305100100	-	50,000,000.00	50,000,000.00	-	50,000,000.00	0.00%
322,000.00	Department of Employment Promotion	022700500100	150,000.00	1,500,000.00	1,500,000.00	-	1,350,000.00	10.00%
-	Department of Banking & Finance	011118300100	957,823.88	99,000,000.00	99,000,000.00	-	98,042,176.12	0.97%
481,000.00	Dept. of Skills Acquisition	051400200100	664,500.00	1,500,000.00	1,500,000.00	-	835,500.00	44.30%
-	Department of Community Development	055100300100	-	1,365,000.00	1,365,000.00	-	1,365,000.00	0.00%
156,750.00	Ministry of Justice	032600100100	384,800.00	77,000,000.00	77,000,000.00	-	76,615,200.00	0.50%
-	Sharia Commission	031805400100	43,300.00	-	-	-	-43,300.00	#DIV/0!
-	Katsina State House of Assembly	011200300100	-	50,000,000.00	50,000,000.00	-	50,000,000.00	0.00%
<b>11,115,093,772.12</b>	<b>TOTAL</b>		<b>11,101,692,221.89</b>	<b>56,818,374,472.00</b>	<b>56,818,374,472.00</b>	<b>-</b>	<b>45,716,682,250.11</b>	<b>19.54%</b>

*This shows total performance of the Internally Generated Revenue to 19.54 with 64.46% performance by Internal Revenue Service. The Management of Internal Revenue Services should intensify effort to realize more revenue to the State.*

ii. **INTERNALLY REVENUE GENERATED BY MINISTRIES AND DEPARTMENTS**

Table V below represent the State Ministries and Departments collection (Non-Taxes) for the year under review which amounted to **₦336,233,266.41** as against the Ministries and Departments anticipated Budgeted figure of **₦40,117,214,472.00** This shows **0.84%** performance with a deficit of **₦39,780,981,205.59** or **99.16%** as detailed below:-

**Table V**

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

<b>RECURRENT REVENUE OF REVENUE GENERATING MINISTRIES AND DEPARTMENTS FOR THE YEAR UNDER REVIEW</b>								
<b>PREVIOUS YEAR ACTUAL (2022) (N)</b>	<b>REVENUE SOURCES</b>	<b>CODE</b>	<b>ACTUAL (N)</b>	<b>FINAL BUDGET 2023 (N)</b>	<b>INITIAL/ORIGINAL BUDGET 2023 (N)</b>	<b>SUPPLEMENTARY BUDGET 2023 (N)</b>	<b>VARIANCE ON FINAL BUDGET</b>	
							<b>(N)</b>	<b>%</b>
398,505,855.12	Katsina State Bureau of Public Procurement	011101000100	111,446,909.40	2,134,602,293.00	2,134,602,293.00	-	2,023,155,383.60	5.22%
37,879,013.91	Office of the Accountant General	022000700100	114,028,888.07	34,141,717,824.00	34,141,717,824.00	-	34,027,688,935.93	0.33%
14,828,800.00	Ministry of Agriculture	021500100100	5,614,493.75	326,075,000.00	326,075,000.00	-	320,460,506.25	1.72%
-	FASCOKT	021500100100	-	75,000,000.00	75,000,000.00	-	75,000,000.00	0.00%
15,000.00	KTARDA	021511400100	5,000.00	108,000,000.00	108,000,000.00	-	107,995,000.00	0.00%
9,068,060.00	Dept. of Livestock & Grazing Res.	021501900100	3,361,900.00	39,550,000.00	39,550,000.00	-	36,188,100.00	8.50%
19,530,000.00	Ministry of Health	052100100100	20,220,547.63	23,970,000.00	23,970,000.00	-	3,749,452.37	84.36%
-	Drugs and Medical Supplies Agency	052111300200	-	54,196,000.00	54,196,000.00	-	54,196,000.00	0.00%
380,000.00	Dept. of Drugs, Narcotics and Human Trafficking	052111300100	220,000.00	1,200,000.00	1,200,000.00	-	980,000.00	18.33%
663,750.00	Ministry of Work, Housing and Transport	023400100100	-	1,500,000.00	1,500,000.00	-	1,500,000.00	0.00%
6,000.00	Dept. of Empowerment and Social Int.	011100700100	2,056,565.92	850,000.00	850,000.00	-	-1,206,565.92	241.95%



515,166.66	Civil Service Commission	014700100100	61,000.00	1,000,000.00	1,000,000.00	-	939,000.00	6.10%
1,223,400.00	Ministry of Information	012300100100	1,102,000.00	10,765,000.00	10,765,000.00	-	9,663,000.00	10.24%
741,250.00	Government Printing Department	012301300100	1,006,000.00	50,000,000.00	50,000,000.00	-	48,994,000.00	2.01%
37,400.00	Dept. of Establishment and Training	012500500100	-	1,320,000.00	1,320,000.00	-	1,320,000.00	0.00%
-	Dept. of Human Capital Development	012500500200	-	500,000.00	500,000.00	-	500,000.00	0.00%
-	Office of the Auditor General for Local Government	014000100200	-	200,000.00	500,000.00	-	200,000.00	0.00%
-	Office of the Auditor General for the State	014000100100	-	500,000.00	200,000.00	-	500,000.00	0.00%
-	Audit Service Commission	01400300200	-	500,000.00	500,000.00	-	500,000.00	0.00%
67,420,818.92	Ministry of Lands and Survey	026000100100	25,503,591.74	1,637,000,000.00	1,637,000,000.00	-	1,611,496,408.26	1.56%
39,994,161.00	High Court of Justice	032605100100	12,399,150.00	70,000,000.00	70,000,000.00	-	57,600,850.00	17.71%
2,681,650.00	Sharia Court of Appeal	032605300100	3,123,200.00	3,000,000.00	3,000,000.00	-	-123,200.00	104.11%
13,733,200.00	Ministry of Commerce and Industry	022200100100	7,672,505.90	119,500,000.00	119,500,000.00	-	111,827,494.10	6.42%
-	Investment Promotion Agency	022200100200	-	100,000,000.00	100,000,000.00	-	100,000,000.00	0.00%
-	Dept. of Market Development	022205300100	-	262,337,214.00	262,337,214.00	-	262,337,214.00	0.00%
11,354,266.42	Ministry of Education	051700100100	10,784,190.12	29,350,000.00	29,350,000.00	-	18,565,809.88	36.74%
-	Dept. of Higher Education	051705600100	1,760,000.00	14,300,000.00	14,300,000.00	-	12,540,000.00	12.31%
114,000.00	Ministry of Sport & Social Development	051300100100	111,000.00	11,000,000.00	11,000,000.00	-	10,889,000.00	1.01%
2,063,800.00	Sports Council	053905100100	839,000.00	8,000,000.00	8,000,000.00	-	7,161,000.00	10.49%
9,729,000.00	Ministry of Women Affairs	051400100100	1,975,000.00	14,000,000.00	14,000,000.00	-	12,025,000.00	14.11%
-	Local Government Service Commission	014700100200	-	6,650,000.00	6,650,000.00	-	6,650,000.00	0.00%
388,100.00	Judicial Service Commission	031801100100	10,200.00	1,000,000.00	1,000,000.00	-	989,800.00	1.02%
1,808,000.00	Dept. of Youth Development	011102000100	670,000.00	16,400,000.00	16,400,000.00	-	15,730,000.00	4.09%
4,498,000.00	SUBEB	051700800100	15,000.00	437,366,141.00	437,366,141.00	-	437,351,141.00	0.00%
11,955,813.50	Office of the Surveyor General	023400200100	10,090,000.00	23,500,000.00	23,500,000.00	-	13,410,000.00	42.94%

94,999,000.00	State Independent Electoral Commission	014800100100	-	-	-	-	0.00	#DIV/0!
-	Ministry of Science, Tech. & Innovation	022800100100	-	1,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
-	Teachers Service Board	051705400100	-	1,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
-	Dept. of Inter-Govt. & Dev. Partners	011113200100	-	110,000,000.00	110,000,000.00	-	110,000,000.00	0.00%
-	Ministry of Resource Development	023305100100	-	50,000,000.00	50,000,000.00	-	50,000,000.00	0.00%
322,000.00	Department of Employment Promotion	022700500100	150,000.00	1,500,000.00	1,500,000.00	-	1,350,000.00	10.00%
-	Department of Banking & Finance	011118300100	957,823.88	99,000,000.00	99,000,000.00	-	98,042,176.12	0.97%
481,000.00	Dept. of Skills Acquisition	051400200100	664,500.00	1,500,000.00	1,500,000.00	-	835,500.00	44.30%
-	Department of Community Development	055100300100	-	1,365,000.00	1,365,000.00	-	1,365,000.00	0.00%
156,750.00	Ministry of Justice	032600100100	384,800.00	77,000,000.00	77,000,000.00	-	76,615,200.00	0.50%
-	Sharia Commission	031805400100	43,300.00	-	-	-	-43,300.00	#DIV/0!
-	Katsina State House of Assembly	011200300100	-	50,000,000.00	50,000,000.00	-	50,000,000.00	0.00%
<b>745,093,255.53</b>	<b>TOTAL</b>		<b>336,233,266.41</b>	<b>40,117,214,472.00</b>	<b>40,117,214,472.00</b>	<b>-</b>	<b>39,780,981,205.59</b>	<b>0.84%</b>

iii. **INTERNALLY REVENUE GENERATED BY MINISTRIES AND DEPARTMENTS**

Table VI below represent the State Agencies/Parastatals collection (Non-Taxes) for the year under review which amounted to **₦6,863,895,021.34** as against the Agencies/Parastatals anticipated Budgeted figure of **₦5,815,831,859.00** This shows **118.02%** performance with over of **₦1,048,063,162.34** or **18.02%** as detailed below:-

**Table VI**

**Katsina State Agencies/Parastatals Statement of Budgeted and Actual Revenue collection on Non-Taxes for the year**

<b>INTERNALLY GENERATED REVENUE OF AGENCIES/PARASTATALS FOR THE YEAR UNDER REVIEW</b>								
<b>PREVIOUS YEAR ACTUAL (2022) (N)</b>	<b>REVENUE SOURCES</b>	<b>CODE</b>	<b>ACTUAL</b>	<b>FINAL BUDGET 2023 (N)</b>	<b>INITIAL/ORIGINAL BUDGET 2023 (N)</b>	<b>SUPPLEMENTARY BUDGET 2023 (N)</b>	<b>VARIANCE ON FINAL BUDGET</b>	
							<b>(N)</b>	<b>%</b>
394,990,596.00	HSMB	052110200100	52,136,746.11	100,000,000.00	100,000,000.00	0.00	47,863,253.89	52.14%
21,664,993.00	PHCDA	052100300100	2,458,893,200.47	60,000,000.00	60,000,000.00	0.00	-2,398,893,200.47	4098.16%
69,787,694.89	College of Nursing and Midwifery	052100300100	103,186,610.05	52,530,000.00	52,530,000.00	0.00	-50,656,610.05	196.43%
87,107,850.00	College of Health Sciences	052110600100	96,466,652.88	68,246,500.00	68,246,500.00	0.00	-28,220,152.88	141.35%
-	Contributory Health Care Management Agency	052100200100	720,000.00	57,591,781.00	57,591,781.00	0.00	56,871,781.00	1.25%
1,083,301,530.00	KTSTA	023400100200	1,640,865,616.00	2,643,526,092.00	2,643,526,092.00	0.00	1,002,660,476.00	62.07%
27,230,839.81	Housing Authority	025301000100	71,216,814.23	221,400,000.00	221,400,000.00	0.00	150,183,185.77	32.17%
19,319,679.88	KTTV	012300300100	23,110,783.83	26,000,000.00	26,000,000.00	0.00	2,889,216.17	88.89%
51,270,591.16	Katsina State Radio	012300400100	46,813,403.39	74,300,000.00	86,540,000.00	0.00	27,486,596.61	63.01%
-	History & Culture Bureau	012301500100	838,800.00	7,386,525.00	7,386,525.00	0.00	6,547,725.00	11.36%
29,846,749.00	KURPB	025305600100	18,613,567.00	100,000,000.00	100,000,000.00	0.00	81,386,433.00	18.61%
-	Pilgrims Welfare Board	016300300100	21,441,000.00	17,230,000.00	17,230,000.00	0.00	-4,211,000.00	124.44%

481,939,940.00	Water Board	025210100200	696,771,548.50	428,652,442.00	428,652,442.00	0.00	-268,119,106.50	162.55%
159,183,589.75	Isa Kaita College of Education D/Ma	051701900100	86,464,511.59	146,780,000.00	146,780,000.00	0.00	60,315,488.41	58.91%
50,888,770.89	Dr. Yusuf Bala Usman College of Legal Studies Daura	051701700100	61,052,238.50	96,500,000.00	96,500,000.00	0.00	35,447,761.50	63.27%
240,763,765.00	Hassan Usman Katsina Polytechnic	051701800100	266,347,767.00	292,205,000.00	292,205,000.00	0.00	25,857,233.00	91.15%
278,638,286.31	Umaru Musa Yar'adua University, Katsina	051702100100	935,159,061.81	745,745,000.00	745,745,000.00	0.00	-189,414,061.81	125.40%
12,889,000.00	Katsina State Scholarship Board	051705600100	8,856,000.00	15,695,000.00	15,695,000.00	0.00	6,839,000.00	56.43%
1,223,000.00	Katsina State Arabic and Islamic Education Bureau	016300200100	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00%
-	STEB	051705300100	0.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00%
44,213,880.78	Institute of Technology Management	022800700100	38,065,533.25	55,843,519.00	55,843,519.00	0.00	17,777,985.75	68.16%
8,310,000.00	KASROMA	023400400100	2,795,000.00	17,000,000.00	17,000,000.00	0.00	14,205,000.00	16.44%
6,807,500.00	SEPA	053501600100	12,634,000.00	28,900,000.00	28,900,000.00	0.00	16,266,000.00	43.72%
41,468,310.80	Katsina Motel	12020720	68,919,833.23	50,000,000.00	50,000,000.00	0.00	-18,919,833.23	137.84%
25,498,199.00	Fatima Baika Market	12020720	21645307.5	0.00	0.00	0.00	-21,645,307.50	#DIV/0!
96,938,325.00	Hotels Board	12020720	82,642,970.00	0.00	0.00	0.00	-82,642,970.00	#DIV/0!
-	KASROTA	023400600100	48,238,056.00	500,000,000.00	500,000,000.00	0.00	451,761,944.00	9.65%
<b>3,233,283,091.27</b>	<b>TOTAL</b>		<b>6,863,895,021.34</b>	<b>5,815,831,859.00</b>	<b>5,828,071,859.00</b>	<b>0.00</b>	<b>-1,048,063,162.34</b>	<b>118.02%</b>

## **CAPITAL EXPENDITURE**

The sum of ₦55,922,955,764.02 was expended as Capital Expenditure during the year under review as against anticipated budgeted figure of ₦193,186,743,851.20. This shows 28.95% performance as detailed below;

<b>BUDGET PERFORMANCE REVIEW OF CAPITAL EXPENDITURE OF MDA'S FOR THE YEAR</b>									
S/N	PREVIOUS YEAR ACTUAL (2022) (N)	MINISTRY/D EPT	CODE	ACTUAL CAPITAL EXPENDITURE 2023 (N)	FINAL BUDGET (N)	SUP PL BU DGET (N)	INITIAL/ORIGIN AL BUDGET (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
<b>ADMINISTRATIVE SECTOR</b>			<b>01</b>						
1	71,608,900.54	Department of Inter-Governmental and Development Partners	011113200100	16,772,830.13	80,000,000.00	0.00	80,000,000.00	63,227,169.87	20.97%
2	212,117,000.00	Department of Empowerment and Social Intervention	011100700100	200,000,000.00	240,000,000.00	0.00	240,000,000.00	40,000,000.00	83.33%
3	150,000,000.00	Sustainable Development Goals (SDGs)	011101000200	3,000,000.00	400,000,000.00	0.00	400,000,000.00	397,000,000.00	0.75%
4	750,000.00	State Bureau of Public Procurement	011101000100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
5	584,485,525.86	Office of the Secretary to the Government of the State	011101300100	1,313,584,219.04	3,750,000,000.00	0.00	3,750,000,000.00	2,436,415,780.96	35.03%
6	90,544,000.00	Ministry of Religious Affairs	011103700100	309,709,800.00	195,000,000.00	0.00	195,000,000.00	-114,709,800.00	158.83%
7	1,223,000.00	Katsina State Arabic and Islamic Education Board	011103700200	0.00	120,000,000.00	0.00	120,000,000.00	120,000,000.00	0.00%
8	40,000,000.00	Department of Banking & Finance	011118300100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
9	1,757,750,000.00	Katsina State House of Assembly	011200300100	2,894,000,000.00	2,968,000,000.00	0.00	2,968,000,000.00	74,000,000.00	97.51%

10	251,561,403.65	Ministry of Information and Culture	012300100100	53,167,608.44	111,150,000.00	0.00	111,150,000.00	57,982,391.56	47.83%
11	23,319,679.88	Katsina State Television Authority	012300300100	0.00	67,845,550.00	0.00	67,845,550.00	67,845,550.00	0.00%
12	51,270,591.16	Katsina State Radio Service	012300400100	0.00	19,240,000.00	0.00	19,240,000.00	19,240,000.00	0.00%
13	0.00	Government Printing Department	012301300100	0.00	12,800,000.00	0.00	12,800,000.00	12,800,000.00	0.00%
14	0.00	History & Culture Bureau	012301500100	0.00	75,697,500.00	0.00	75,697,500.00	75,697,500.00	0.00%
15	859,051,907.17	Office of the Head of Civil Service of the State	012500100100	6,906,533,947.29	4,050,000,000.00	0.00	4,050,000,000.00	-2,856,533,947.29	170.53 %
16	797,676,949.18	Directorate of Establishment, Pension and Training	012500500100	0.00	178,213,538.00	0.00	178,213,538.00	178,213,538.00	0.00%
17	21,574,000.00	Department of Human Capital Development	012500500200	0.00	63,000,000.00	0.00	63,000,000.00	63,000,000.00	0.00%
18	212,211,844.55	Office of The Auditor-General for the State	014000100100	64,420,100.00	105,000,000.00	0.00	105,000,000.00	40,579,900.00	61.35%
19	48,512,144.40	Office of The Auditor-General for the Local Government	014000100200	0.00	131,209,700.00	0.00	131,209,700.00	131,209,700.00	0.00%
20	0.00	Audit Service Commission	014000300200	0.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00%
21	0.00	Civil Service Commission	014700100100	0.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00%
22	0.00	Local Government Service Commission	014700100200	0.00	222,136,012.00	0.00	222,136,012.00	222,136,012.00	0.00%
23	0.00	Local Government Staff Pension Board	014903500100	0.00	14,748,185.00	0.00	14,748,185.00	14,748,185.00	0.00%
24	364,686,000.00	State Independent Electoral Commission	014800100100	0.00	0.00	0.00	0.00	0.00	#DIV/0 !
25		Ministry of Special Services	011100700100	7,171,833,905.76	13,061,987,047.72	0.00	13,061,987,047.72	5,890,153,141.96	54.91%

26		Ministry of Internal Security and Home Affairs	011101300100	3,073,964,868.24	3,000,000,000.00	0.00	3,000,000,000.00	-73,964,868.24	102.47%
27		Katsina State Hisbah Board	016300300200	0.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	0.00%
27		Katsina State Zakat and Endowment Board	016300300300	0.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	0.00%
	5,538,342,946.39	<b>SUB-TOTAL FOR ADMIN SECTOR</b>		<b>22,006,987,278.90</b>	<b>29,326,027,532.72</b>	<b>0.00</b>	<b>29,326,027,532.72</b>	<b>1,102,851,980.10</b>	<b>75.04%</b>
<b>ECONOMIC SECTOR</b>			<b>02</b>						
1	1,604,518,080.76	Ministry of Agriculture and Livestock Development	021500100100	2,949,373,489.78	3,866,266,316.00	0.00	3,866,266,316.00	916,892,826.22	76.28%
2	0.00	Farmers Supply Company	021511000100	634,440,000.00	2,550,000,000.00	0.00	2,550,000,000.00	1,915,560,000.00	24.88%
3	5,371,000.00	Agricultural and Rural Development Authority	021511400100	4,855,400.00	1,163,000,000.00	0.00	1,163,000,000.00	1,158,144,600.00	0.42%
4	3,125,906,476.81	Department of Livestock and Grazing Reserve	021511500100	2,950,621,767.84	5,795,025,733.00	0.00	5,795,025,733.00	2,844,403,965.16	50.92%
5	4,477,624,051.94	Ministry of Finance	022000100100	1,671,478,020.56	6,215,427,786.00	0.00	6,215,427,786.00	4,543,949,765.44	26.89%
6	1,866,248,723.19	Office of the Accountant General	022000700100	111,739,965.98	1,770,000,000.00	0.00	1,770,000,000.00	1,658,260,034.02	6.31%
7	169,102,000.00	Ministry of Budget and Economic Planning	022000300100	102,610,211.00	685,000,000.00	0.00	685,000,000.00	582,389,789.00	14.98%
8	0.00	Katsina State Bureau of Statistics	023800400100	0.00	85,000,000.00		85,000,000.00	85,000,000.00	0.00%
9	255,361,423.99	Ministry of Commerce, Industry and Tourism	022200100100	18,028,873.83	473,356,687.00	0.00	473,356,687.00	455,327,813.17	3.81%
10	383,976,722.72	Investment Promotion Agency	022200100200	6,080,000.00	1,341,587,500.00	0.00	1,341,587,500.00	1,335,507,500.00	0.45%
11	942,436,010.55	Department of Market Development	022205300100	9,360,000.00	785,281,226.00	0.00	785,281,226.00	775,921,226.00	1.19%

12	3,901,000.00	Ministry of Lands and Physical Planning	022600100100	525,995,309.30	1,130,000,000.00	0.00	1,130,000,000.00	604,004,690.70	46.55%
13	29,846,749.00	Katsina State Urban and Regional Planning Board	025305600100	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00%
14	0.00	Office of the Surveyor-General	023400200100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
15	0.00	Department of Employment Promotion	022700500100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
16	373,446,026.49	Ministry of Science, Technology and Innovation	022800100100	23,964,800.00	364,200,000.00	0.00	364,200,000.00	340,235,200.00	6.58%
17	44,213,880.78	Katsina State Institute of Technology and Management	022800700100	3,753,150.00	413,425,923.00	0.00	413,425,923.00	409,672,773.00	0.91%
18	66,837,498.74	Department of Power and Energy	023100100100	122,121,543.75	125,554,800.00	0.00	125,554,800.00	3,433,256.25	97.27%
19	1,056,375,216.25	Rural Electrification Board (REB)	023100300100	359,317,838.64	3,800,559,543.00	0.00	3,800,559,543.00	3,441,241,704.36	9.45%
20	27,892,573.00	Ministry of Resource Development	023305100100	0.00	648,000,000.00	0.00	648,000,000.00	648,000,000.00	0.00%
21	16,864,328,844.98	Ministry of Works, Housing and Transport	023400100100	8,599,427,782.37	15,952,666,145.48	0.00	15,952,666,145.48	7,353,238,363.11	53.91%
22	1,504,109,312.31	Katsina State Road Maintenance Management Agency	023400400100	35,320,833.00	3,197,000,000.00	0.00	3,197,000,000.00	3,161,679,167.00	1.10%
23	53,745,369.08	State Housing Authority	025301000100	0.00	384,023,613.00	0.00	384,023,613.00	384,023,613.00	0.00%
24	10,424,666,641.53	Ministry of Water Resources	025200100100	3,196,543,789.60	25,174,832,335.00	0.00	25,174,832,335.00	21,978,288,545.40	12.70%
25	5,602,500.00	Rural Water Supply and Sanitation Agency	025210300100	1,105,000.00	1,939,104,016.00	0.00	1,939,104,016.00	1,937,999,016.00	0.06%
26	107,780,643.45	Katsina State Small Towns Water and Sanitation Agency	025210400100	162,192,212.13	2,709,330,457.00	0.00	2,709,330,457.00	2,547,138,244.87	5.99%
	<b>43,393,290,745.57</b>	<b>SUB-TOTAL FOR ECONOMIC SECTOR</b>		<b>21,488,329,987.78</b>	<b>80,618,642,080.48</b>	<b>0.00</b>	<b>80,618,642,080.48</b>	<b>59,130,312,092.70</b>	<b>26.65%</b>



<b>LAW &amp; JUSTICE SECTOR</b>			<b>03</b>						
1	39,951,000.00	Judicial Service Commission	031801100100	20,050,000.00	31,500,000.00	0.00	31,500,000.00	11,450,000.00	63.65%
2	80,480,350.00	Ministry of Justice	032600100100	54,727,500.00	136,251,250.00	0.00	136,251,250.00	81,523,750.00	40.17%
3	1,040,831,605.93	High Court of Justice	032605100100	626,190,904.70	1,270,000,000.00	0.00	1,270,000,000.00	643,809,095.30	49.31%
4	362,356,465.08	Sharia Court of Appeal	032605300100	176,841,134.53	416,096,787.00	0.00	416,096,787.00	239,255,652.47	42.50%
5	11,000,000.00	Sharia Commission	032605400100	0.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00%
	<b>1,534,619,421.01</b>	<b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>		<b>877,809,539.23</b>	<b>1,860,848,037.00</b>	<b>0.00</b>	<b>1,860,848,037.00</b>	<b>983,038,497.77</b>	<b>47.17%</b>
<b>SOCIAL SECTOR</b>			<b>05</b>						
1	588,914,503.62	Ministry of Youth and Sports Development	051300100100	532,292,402.05	695,641,736.00	0.00	695,641,736.00	163,349,333.95	76.52%
2	88,600,000.00	State Emergency Management Agency	053505300100	431,000,000.00	450,000,000.00	0.00	450,000,000.00	19,000,000.00	95.78%
3	19,304,735.00	Department of Youth Development	051300200100	8,261,000.00	120,000,000.00	0.00	120,000,000.00	111,739,000.00	6.88%
4	0.00	Katsina State Sports Council	053900300100	0.00	67,000,000.00	0.00	67,000,000.00	67,000,000.00	0.00%
5	27,826,500.00	Ministry of Women Affairs	051400100100	454,008,480.00	1,644,700,000.00	0.00	1,644,700,000.00	1,190,691,520.00	27.60%
6	76,843,069.53	Department of Girl Child Education and Child Development	051400100200	37,794,260.00	141,970,000.00	0.00	141,970,000.00	104,175,740.00	26.62%
7	42,692,413.50	Department of Skills Acquisition and Vocational Training	051400200100	0.00	360,135,352.00	0.00	360,135,352.00	360,135,352.00	0.00%
8	3,073,651,441.58	Ministry of Basic and Secondary Education	051700100100	2,355,837,403.51	10,787,533,650.00	0.00	10,787,533,650.00	8,431,696,246.49	21.84%

9	806,475,821.15	State Universal Basic Education Board	051700300100	1,204,452,353.76	3,039,201,436.00	0.00	3,039,201,436.00	1,834,749,082.24	39.63%
10	0.00	Katsina State Library Board	051700800100	0.00	43,886,755.00	0.00	43,886,755.00	43,886,755.00	0.00%
11	0.00	Agency for Mass Education	051701000100	0.00	57,516,154.00	0.00	57,516,154.00	57,516,154.00	0.00%
12	61,418,808.10	Science and Technical Education Board (STEB)	051705300100	90,232,604.66	578,313,970.00	0.00	578,313,970.00	488,081,365.34	15.60%
13	1,236,930,165.14	Ministry of Higher, Technical and Vocational Education	051700100200	860,087,899.13	2,687,425,323.00	0.00	2,687,425,323.00	1,827,337,423.87	32.00%
14	50,888,770.89	Yusuf Bala Usman College, Daura	051701700100	17,670,000.00	80,881,417.00	0.00	80,881,417.00	63,211,417.00	21.85%
15	240,763,765.00	Hassan Usman Katsina Polytechnic	051701800100	0.00	190,000,000.00	0.00	190,000,000.00	190,000,000.00	0.00%
16	165,940,485.75	Isa Kaita College of Education Dutsin-ma	051701900100	6,969,896.00	221,315,168.00	0.00	221,315,168.00	214,345,272.00	3.15%
17	278,638,286.31	Umaru Musa Yar'adua University, Katsina	051702100100	85,992,000.00	657,049,376.00	0.00	657,049,376.00	571,057,376.00	13.09%
18	384,650,035.00	Katsina State Scholarship Board	051705600100	91,720,950.00	650,000,000.00	0.00	650,000,000.00	558,279,050.00	14.11%
19	7,040,686,940.63	Ministry of Health	052100100100	2,202,782,205.28	15,498,715,815.00	0.00	15,498,715,815.00	13,295,933,609.72	14.21%
20	0.00	Contributory Health Care Management Agency	052100200100	0.00	3,562,352,279.00	0.00	3,562,352,279.00	3,562,352,279.00	0.00%
21	20,528,903.75	State Primary Health Care Agency	052100300100	0.00	2,669,254,668.00	0.00	2,669,254,668.00	2,669,254,668.00	0.00%
22	69,787,694.89	College of Nursing and Midwifery	052110400100	1,882,944.00	257,390,000.00	0.00	257,390,000.00	255,507,056.00	0.73%
23	87,107,850.00	College of Health Sciences	052110600100	5,115,754.46	306,000,000.00	0.00	306,000,000.00	300,884,245.54	1.67%
24	0.00	Drugs Supply Medical Agency	052111300200	0.00	440,829,876.00	0.00	440,829,876.00	440,829,876.00	0.00%

25	683,943,608.00	Hospital Services Management Board	052110200100	10,000,000.00	346,150,000.00	0.00	346,150,000.00	336,150,000.00	2.89%
26	21,664,993.00	State Agency for the Control of Aids	052111600100	0.00	1,010,563,126.00	0.00	1,010,563,126.00	1,010,563,126.00	0.00%
27	25,050,000.00	Department of Drugs, Narcotics and Human Trafficking	052111300100	93,350,000.00	70,000,000.00	0.00	70,000,000.00	-23,350,000.00	133.36%
28	4,772,644,157.47	Ministry of Environment	053500100100	2,694,904,362.84	30,980,000,000.00	0.00	30,980,000,000.00	28,285,095,637.16	8.70%
28	3,603,673,547.03	Other Capital Receipts Expend	053500100100	0.00	0.00	0.00	0.00	0.00	#DIV/0!
29	226,807,500.00	State Environmental Protection and Sanitation Agency	053501600100	209,067,000.00	768,186,500.00	0.00	768,186,500.00	559,119,500.00	27.22%
30	1,076,381,102.86	Ministry for Rural and Social Development	051900100200	149,577,442.42	2,833,000,000.00	0.00	2,833,000,000.00	2,683,422,557.58	5.28%
31	32,080,500.00	Department of Community Development	055100300100	6,830,000.00	139,000,000.00	0.00	139,000,000.00	132,170,000.00	4.91%
32	0.00	Ministry for Local Government and Chieftaincy Affairs	055100100100	0.00	27,213,600.00	0.00	27,213,600.00	27,213,600.00	0.00%
	24,803,895,598.20	<b>SUB-TOTAL FOR SOCIAL SECTOR</b>		11,549,828,958.11	81,381,226,201.00	0.00	81,381,226,201.00	69,831,397,242.89	14.19%
	75,270,148,711.17	<b>GRAND TOTAL</b>		55,922,955,764.02	193,186,743,851.20	0.00	193,186,743,851.20	131,047,599,813.46	28.95%

*The Budget Performance on Capital expenditure indicate performance of 28.95% on Capital Projects. This indicate below average performance hence the need to be objective in Budgeting and not to be over ambitious.*

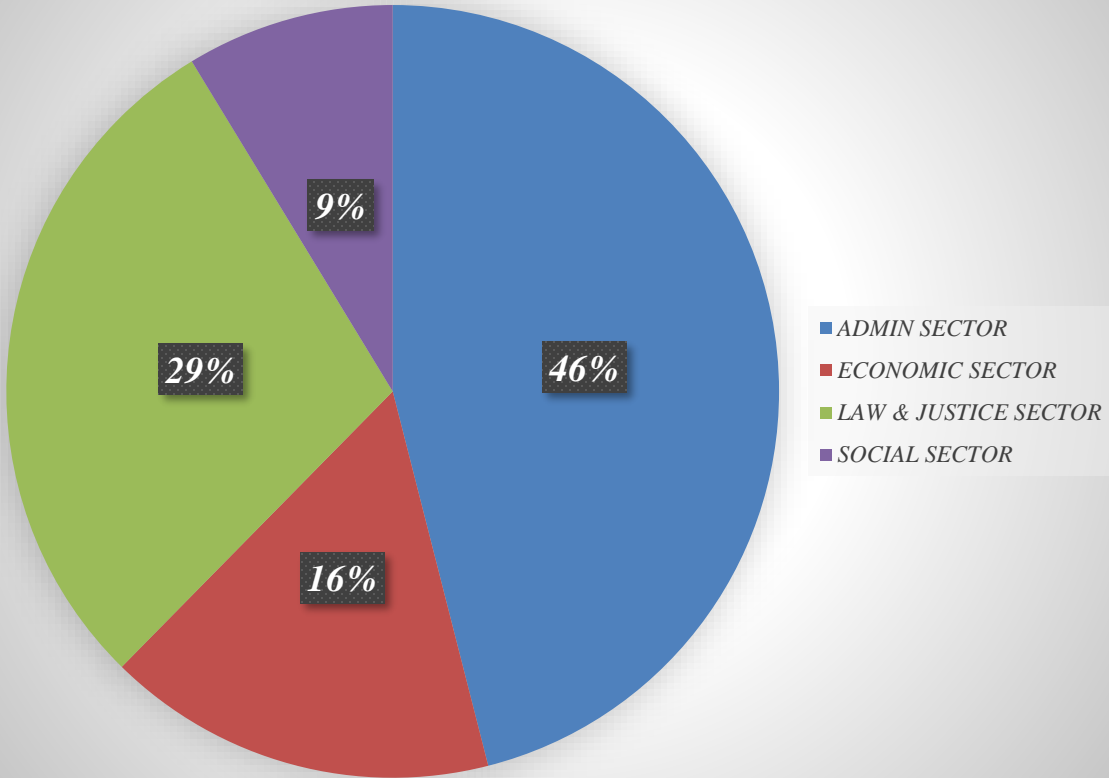
### **NOTE ON OVER EXPENDITURE**

*The following MDA'S have over expenditure which the attention of the Ministry of Budget and Economic Planning and the Accounting Officers of MDA's has been*

drowned to hence forth make objective estimate and the Budget should ensure control and monitoring the implementation of the Appropriation Law.

S/N	MINISTRY/DEPT	CODE	ACTUAL CAPITAL EXPENDITURE 2023 (N)	FINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
					(N)	%
1	Ministry of Religious Affairs	011103700100	309,709,800.00	195,000,000.00	-114,709,800.00	158.83%
2	Office of the Head of Civil Service of the State	012500100100	6,906,533,947.29	4,050,000,000.00	-2,856,533,947.29	170.53%
3	Ministry of Internal Security and Home Affairs	011101300100	3,073,964,868.24	3,000,000,000.00	-73,964,868.24	102.47%
4	Department of Drugs, Narcotics and Human Trafficking	052111300100	93,350,000.00	70,000,000.00	-23,350,000.00	133.36%
<b>GRAND TOTAL</b>			<b>55,922,955,764.02</b>	<b>193,186,743,851.20</b>	<b>131,047,599,813.46</b>	<b>28.95%</b>

**CAPITAL EXPENDITURE PERFORMANCE**



**RECURRENT EXPENDITURE**

**A) 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 **₦40,756,587,046.28** as against the anticipated Budgeted figure of **₦49,112,708,619.78** This shows **82.99%** performance:-

**BUDGET PERFORMANCE REVIEW FOR PERSONNEL COST OF MDA'S FOR THE YEAR 2023**

S/N	PREVIOUS YEAR ACTUAL (2022) (N)	MINISTRY/DEPT.	CODE	ACTUAL PERSONNEL COST (N)	FINAL BUDGET 2023 (N)	INITIAL/ORIGINAL BUDGET 2023 (N)	SUPPL BUDGET 2023 (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
<b>ADMINISTRATIVE SECTOR</b>			<b>01</b>						
1	171,287,525.95	Government House	011100100100	163,586,542.07	177,536,106.12	177,536,106.12	0.00	13,949,564.05	92.14%
2	43,140,297.52	Deputy Governor's Office	011100100200	41,516,569.45	42,293,384.28	42,293,384.28	0.00	776,814.83	98.16%
3	42,433,069.10	Department of Inter-Governmental and Development Partners	011113200100	36,657,649.99	44,767,413.52	44,767,413.52	0.00	8,109,763.53	81.88%
4	15,854,941.20	Department of Empowerment and Social Intervention	011100700100	8,855,059.17	14,977,331.14	14,977,331.14	0.00	6,122,271.97	59.12%
5	11,552,551.12	Sustainable Development Goals (SDGs)	011101000200	12,242,633.58	10,165,422.26	10,165,422.26	0.00	-2,077,211.32	120.43%
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	202,884,440.01	303,243,554.44	303,243,554.44	0.00	100,359,114.43	66.90%
8	0.00	Ministry of Internal Security and Home Affairs	011101300300	0.00	0.00	0.00	0.00	0.00	#DIV/0!
9	23,243,542.83	Ministry of Religious Affairs	011103700100	19,842,329.72	56,108,764.50	56,108,764.50	0.00	36,266,434.78	35.36%
10	46,942,862.47	Katsina State Arabic and Islamic Education Bureau	011103700200	39,015,692.89	41,063,826.68	41,063,826.68	0.00	2,048,133.79	95.01%
11	51,616,415.14	Pilgrims Welfare Board	011103700300	57,575,832.52	54,449,292.26	54,449,292.26	0.00	-3,126,540.26	105.74%
12	0.00	Ministry of Special Services	011104400100	18,604,766.83	15,491,055.24	15,491,055.24	0.00	-3,113,711.59	120.10%
13	20,358,283.62	Department of Banking & Finance	011118300100	18,176,056.14	17,558,620.02	17,558,620.02	0.00	-617,436.12	103.52%
14	202,291,388.32	Katsina State House of Assembly	011200300100	183,841,033.40	258,287,851.40	258,287,851.40	0.00	74,446,818.00	71.18%
15	4,445,672.40	Department of Legislative Matters	011200500100	6,584,456.32	6,088,631.92	6,088,631.92	0.00	-495,824.40	108.14%
16	252,137,834.66	Ministry of Information and Culture	012300100100	251,799,029.11	235,898,844.92	235,898,844.92	0.00	-15,900,184.19	106.74%
17	131,586,434.02	Katsina State Television Authority	012300300100	126,970,087.63	122,418,185.28	122,418,185.28	0.00	-4,551,902.35	103.72%
18	136,924,041.67	Katsina State Radio Service	012300400100	129,784,377.86	132,884,682.96	132,884,682.96	0.00	3,100,305.10	97.67%
19	39,445,436.10	Government Printing Department	012301300100	38,398,111.66	37,262,960.18	37,262,960.18	0.00	-1,135,151.48	103.05%

20	65,588,852.60	History & Culture Bureau	012301500100	56,400,428.79	72,657,715.48	72,657,715.48	0.00	16,257,286.69	77.62%
21	0.00	Department of Party Liaison	012300100200	8,055,510.90	5,386,026.10	5,386,026.10	0.00	-2,669,484.80	149.56%
22	9,528,771.48	Department of Political Affairs	012300100300	7,921,824.02	8,493,120.90	8,493,120.90	0.00	571,296.88	93.27%
23	96,153,305.40	Office of the Head of Civil Service of the State	012500100100	85,556,562.92	93,999,357.98	93,999,357.98	0.00	8,442,795.06	91.02%
24	106,303,427.82	Directorate of Establishment, Pension and Training	012500500100	118,712,790.50	117,862,713.10	117,862,713.10	0.00	-850,077.40	100.72%
25	0.00	Department of Human Capital Development	012500500200	2,265,824.45	5,386,026.10	5,386,026.10	0.00	3,120,201.65	42.07%
26	87,917,474.40	Office of The Auditor-General for the State	014000100100	82,678,116.03	83,522,086.02	83,522,086.02	0.00	843,969.99	98.99%
27	152,617,907.77	Office of The Auditor-General for the Local Government	014000100200	146,625,432.63	142,472,622.80	142,472,622.80	0.00	-4,152,809.83	102.91%
28	0.00	Audit Service Commission	014000300200	11,214,066.20	9,193,419.22	9,193,419.22	0.00	-2,020,646.98	121.98%
29	49,336,515.56	Civil Service Commission	014700100100	56,676,109.37	45,781,867.16	45,781,867.16	0.00	-10,894,242.21	123.80%
30	30,421,642.22	Local Government Service Commission	014700100200	29,417,678.88	26,038,933.42	26,038,933.42	0.00	-3,378,745.46	112.98%



31	25,397,583.15	Local Government Staff Pension Board	011103500200	20,180,814.43	27,229,480.08	27,229,480.08	0.00	7,048,665.65	74.11%
32	52,813,800.74	State Independent Electoral Commission	014800100100	40,321,465.40	46,295,324.30	46,295,324.30	0.00	5,973,858.90	87.10%
33	0.00	Katsina State Hisbah Board	016300300200	0.00	43,165,843.40	43,165,843.40	0.00	43,165,843.40	0.00%
34	0.00	Katsina State Zakat and Endowment Board	016300300300	0.00	30,945,843.40	30,945,843.40	0.00	30,945,843.40	0.00%
	<b>2,155,125,703.02</b>	<b>SUB-TOTAL FOR ADMIN SECTOR</b>		<b>2,022,361,292.87</b>	<b>2,328,926,306.58</b>	<b>2,328,926,306.58</b>	<b>0.00</b>	<b>306,565,013.71</b>	<b>86.84%</b>
<b>ECONOMIC SECTOR</b>			<b>02</b>						
1	576,767,335.14	Ministry of Agriculture and Livestock Development	021500100100	281,188,923.20	425,801,670.00	425,801,670.00	0.00	144,612,746.80	66.04%
2	69,467,983.74	Farmers Supply Company	021511000100	44,069,046.93	48,805,169.42	48,805,169.42	0.00	4,736,122.49	90.30%
3	296,802,038.96	Agricultural and Rural Development Authority	021511400100	214,982,883.47	304,792,838.00	304,792,838.00	0.00	89,809,954.53	70.53%
4	0.00	Department of Livestock and Grazing Reserve	021511500100	254,031,723.62	253,778,545.44	253,778,545.44	0.00	-253,178.18	100.10%
5	48,535,561.67	Ministry of Finance	022000100100	44,736,480.67	38,274,800.62	38,274,800.62	0.00	-6,461,680.05	116.88%

6	40,606,141.40	Ministry of Budget and Economic Planning	022000300100	44,544,132.33	56,074,130.20	56,074,130.20	0.00	11,529,997.87	79.44%
7	5,428,234.80	State Bureau of Statistics	022000300200	7,780,848.68	14,663,952.06	14,663,952.06	0.00	6,883,103.38	53.06%
8	105,426,461.00	Office of the Accountant-General	022000700100	102,045,737.59	98,260,143.92	98,260,143.92	0.00	-3,785,593.67	103.85%
9	92,407,210.69	Ministry of Commerce, Industry and Tourism	022200100100	71,588,166.47	73,161,170.08	73,161,170.08	0.00	1,573,003.61	97.85%
10	0.00	Investment Promotion Agency	022200100200	12,518,588.29	14,219,050.06	14,219,050.06	0.00	1,700,461.77	88.04%
11	0.00	Department of Market Development	022205300100	15,949,236.17	15,503,088.18	15,503,088.18	0.00	-446,147.99	102.88%
12	63,055,651.58	Ministry of Lands and Physical Planning	022600100100	60,680,136.02	62,202,851.24	62,202,851.24	0.00	1,522,715.22	97.55%
13	41,899,532.23	Katsina State Urban and Regional Planning Board	025305600100	34,428,222.61	35,730,766.76	35,730,766.76	0.00	1,302,544.15	96.35%
14	31,487,590.08	Office of the Surveyor-General	023400200100	29,847,082.80	38,612,669.52	38,612,669.52	0.00	8,765,586.72	77.30%
15	0.00	Department of Labour and Productivity	022700100100	9,720,992.26	10,698,977.54	10,698,977.54	0.00	977,985.28	90.86%
16	162,396,190.21	Department of Employment Promotion	022700500100	4,736,304.01	10,729,815.00	10,729,815.00	0.00	5,993,510.99	44.14%

17	34,645,623.00	Ministry of Science, Technology and Innovation	022800100100	32,987,365.63	43,905,388.40	43,905,388.40	0.00	10,918,022.77	75.13%
18	209,624,289.75	Katsina State Institute of Technology and Management	022800700100	251,678,930.15	211,094,681.40	211,094,681.40	0.00	-40,584,248.75	119.23%
19	12,500,580.18	Department of Power and Energy	023100100100	8,335,271.12	12,360,074.10	12,360,074.10	0.00	4,024,802.98	67.44%
20	41,189,110.03	Rural Electrification Board (REB)	023100300100	38,484,568.79	39,611,369.70	39,611,369.70	0.00	1,126,800.91	97.16%
21	28,586,858.45	Ministry of Resource Development	023305100100	30,006,429.30	29,010,640.02	29,010,640.02	0.00	-995,789.28	103.43%
22	266,018,075.22	Ministry of Works, Housing and Transport	023400100100	238,358,584.53	270,131,286.46	270,131,286.46	0.00	31,772,701.93	88.24%
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	59,203,796.63	81,817,448.66	81,817,448.66	0.00	22,613,652.03	72.36%
25	0.00	KASSAROTA	22040105	39,676,784.84	4,000,000.00	4,000,000.00	0.00	-35,676,784.84	991.92%
26	31,546,851.64	State Housing Authority	025301000100	26,938,195.98	28,743,503.30	28,743,503.30	0.00	1,805,307.32	93.72%
27	70,585,948.72	Ministry of Water Resources	025200100100	57,680,148.80	55,890,438.22	55,890,438.22	0.00	-1,789,710.58	103.20%

28	52,555,636.55	Rural Water Supply and Sanitation Agency	025210300100	51,851,170.88	45,848,064.78	45,848,064.78	0.00	-6,003,106.10	113.09%
29	33,573,881.14	Katsina State Small Towns Water and Sanitation Agency	025210400100	30,857,985.82	31,139,912.98	31,139,912.98	0.00	281,927.16	99.09%
	<b>2,386,124,955.48</b>	<b>SUB-TOTAL FOR ECONOMIC SECTOR</b>		<b>2,098,907,737.59</b>	<b>2,354,862,446.06</b>	<b>2,354,862,446.06</b>	<b>0.00</b>	<b>255,954,708.47</b>	<b>89.13%</b>
<b>LAW &amp; JUSTICE SECTOR</b>			<b>03</b>						
1	35,541,083.51	Judicial Service Commission	031801100100	34,458,521.68	32,227,064.34	32,227,064.34	0.00	-2,231,457.34	106.92%
2	128,129,200.18	Ministry of Justice	032600100100	109,459,530.21	122,233,107.74	122,233,107.74	0.00	12,773,577.53	89.55%
3	1,234,724,186.25	High Court of Justice	032605100100	1,400,568,866.99	1,230,914,535.12	1,230,914,535.12	0.00	-169,654,331.87	113.78%
4	144,903,364.72	Sharia Court of Appeal	032605300100	156,709,805.64	153,338,277.38	153,338,277.38	0.00	-3,371,528.26	102.20%
5	28,887,203.01	Sharia Commission	032605400100	25,865,899.49	30,945,843.40	30,945,843.40	0.00	5,079,943.91	83.58%
	<b>1,572,185,037.67</b>	<b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>		<b>1,727,062,624.01</b>	<b>1,569,658,827.98</b>	<b>1,569,658,827.98</b>	<b>0.00</b>	<b>157,403,796.03</b>	<b>110.03%</b>
<b>SOCIAL SECTOR 05</b>			<b>05</b>						

1	42,113,007.19	Ministry of Youth and Sports Development	051300100100	58,177,056.99	150,368,368.06	150,368,368.06	0.00	92,191,311.07	38.69%
2	68,665,211.58	Katsina State Sports Council	051300100100	53,437,357.12	68,131,592.92	68,131,592.92	0.00	14,694,235.80	78.43%
3	116,422,350.00	Katsina United	051300100100	186,166,015.75	180,480,000.00	180,480,000.00	0.00	-5,686,015.75	103.15%
4	20,482,624.78	State Emergency Management Agency	053505300100	19,091,108.96	18,379,689.34	18,379,689.34	0.00	-711,419.62	103.87%
5	30,967,166.90	Department of Youth Development	051300200100	27,524,955.56	34,196,164.12	34,196,164.12	0.00	6,671,208.56	80.49%
6	58,425,693.47	Ministry of Women Affairs	051400100100	55,077,636.44	66,316,669.12	66,316,669.12	0.00	11,239,032.68	83.05%
7	38,282,676.71	Department of Girl Child Education and Child Development	051400100200	37,669,870.00	42,531,616.94	42,531,616.94	0.00	4,861,746.94	88.57%
8	0.00	Department of Skills Acquisition and Vocational Training	051400200100	159,390,110.11	160,183,242.52	160,183,242.52	0.00	793,132.41	99.50%
9	6,999,715,038.34	Ministry of Basic and Secondary Education	051700100100	6,908,999,418.79	6,435,278,998.30	6,435,278,998.30	0.00	-473,720,420.49	107.36%
10	113,054,644.59	State Universal Basic Education Board	051700300100	108,074,756.64	107,991,524.00	107,991,524.00	0.00	-83,232.64	100.08%
11	152,755,221.04	Katsina State Library Board	051700800100	143,391,006.02	145,799,461.40	145,799,461.40	0.00	2,408,455.38	98.35%

12	101,743,614.67	Agency for Mass Education	051701000100	87,353,129.25	98,733,453.66	98,733,453.66	0.00	11,380,324.41	88.47%
13	32,870,717.12	Mathematical Improvement Project	051702900100	25,549,590.72	27,839,134.00	27,839,134.00	0.00	2,289,543.28	91.78%
14	1,202,492,055.89	Science and Technical Education Board (STEB)	051705300100	1,299,748,497.20	1,330,300,751.70	1,330,300,751.70	0.00	30,552,254.50	97.70%
15	34,480,052.94	Teachers Service Board	051705400100	40,932,488.57	36,320,401.50	36,320,401.50	0.00	-4,612,087.07	112.70%
16	24,827,445.16	Ministry of Higher, Technical and Vocational Education	051700100200	23,620,185.38	26,592,069.84	26,592,069.84	0.00	2,971,884.46	88.82%
17	380,171,499.87	Yusuf Bala Usman College, Daura	051701700100	435,035,191.69	401,133,861.00	401,133,861.00	0.00	-33,901,330.69	108.45%
18	1,585,159,465.30	Hassan Usman Katsina Polytechnic	051701800100	1,783,523,695.58	1,598,862,194.92	1,598,862,194.92	0.00	-184,661,500.66	111.55%
19	947,710,181.92	Isa Kaita College of Education Dutsin-ma	051701900100	1,115,999,514.52	1,063,754,271.80	1,063,754,271.80	0.00	-52,245,242.72	104.91%
20	2,092,846,616.60	Umaru Musa Yar'adua University, Katsina	051702100100	3,325,366,159.49	3,291,307,841.92	3,291,307,841.92	0.00	-34,058,317.57	101.03%
21	41,933,416.29	Katsina State Scholarship Board	051705600100	28,050,269.38	37,746,702.04	37,746,702.04	0.00	9,696,432.66	74.31%
22	98,699,572.17	Ministry of Health	052100100100	109,815,811.13	97,827,460.04	97,827,460.04	0.00	-11,988,351.09	112.25%

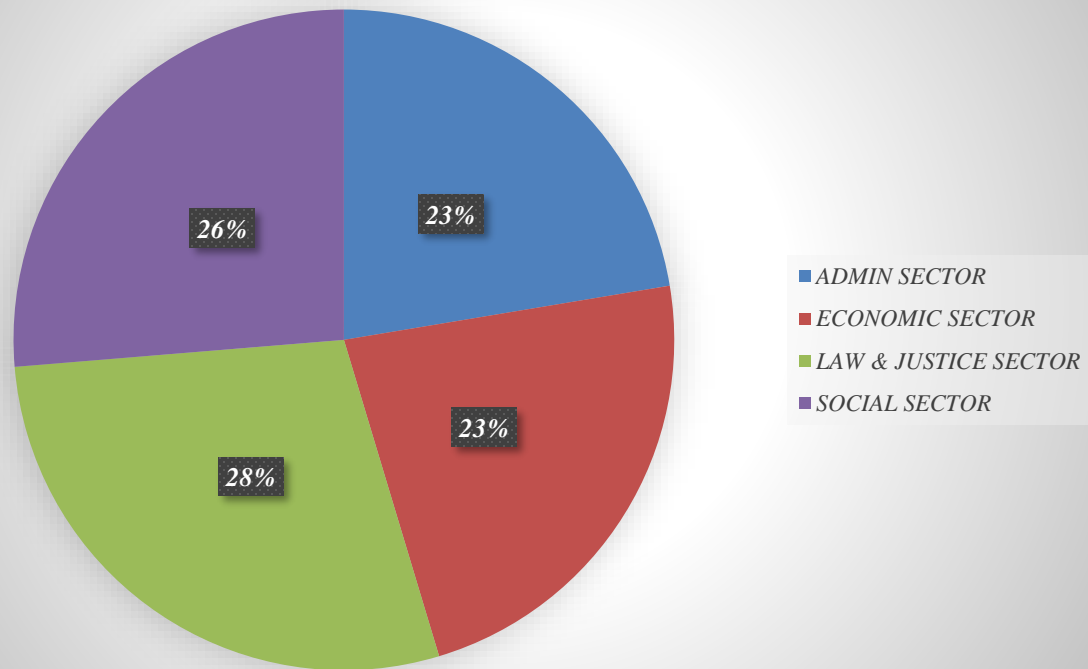
23	30,993,395.07	Contributory Health Care Development Agency	052100200100	35,582,312.70	33,416,896.60	33,416,896.60	0.00	-2,165,416.10	106.48%
24	365,639,526.95	State Primary Health Care Development Agency	052100300100	393,864,468.66	383,659,021.30	383,659,021.30	0.00	-10,205,447.36	102.66%
25	243,242,413.16	College of Nursing and Midwifery	052110400100	285,266,915.44	261,840,697.02	261,840,697.02	0.00	-23,426,218.42	108.95%
26	292,461,696.47	College of Health Sciences	052110600100	371,284,491.38	300,149,708.00	300,149,708.00	0.00	-71,134,783.38	123.70%
27	54,460,060.44	Drugs Supply Management Agency	052111300200	50,565,365.29	62,219,706.38	62,219,706.38	0.00	11,654,341.09	81.27%
28	6,016,427,755.68	Hospital Services Management Board	052110200100	6,042,090,266.74	6,219,462,845.50	6,219,462,845.50	0.00	177,372,578.76	97.15%
29	67,370,185.00	State Agency for the Control of Aids	052111600100	52,040,403.94	63,406,754.36	63,406,754.36	0.00	11,366,350.42	82.07%
30	26,652,696.79	Department of Drugs, Narcotics and Human Trafficking	052111300100	41,096,008.73	38,368,182.10	38,368,182.10	0.00	-2,727,826.63	107.11%
31	34,790,222.70	Ministry of Environment	053500100100	35,075,946.40	37,783,947.66	37,783,947.66	0.00	2,708,001.26	92.83%
32	69,622,195.70	State Environmental Protection and Sanitation Agency	053501600100	67,931,886.09	67,009,704.80	67,009,704.80	0.00	-922,181.29	101.38%
33	103,059,845.61	Ministry for Rural Development	051900100200	57,729,845.22	86,553,519.28	86,553,519.28	0.00	28,823,674.06	66.70%

34	2,955,606.95	Department of Community Development	055100300100	11,995,450.17	22,735,401.18	22,735,401.18	0.00	10,739,951.01	52.76%
35	96,995,187.54	Ministry for Local Government and Chieftaincy Affairs	055100100100	82,989,273.36	85,192,957.64	85,192,957.64	0.00	2,203,684.28	97.41%
	<b>21,588,489,060.59</b>	<b>SUB-TOTAL FOR SOCIAL SECTOR</b>		<b>23,559,506,459.40</b>	<b>23,081,874,810.96</b>	<b>23,081,874,810.96</b>	<b>0.00</b>	<b>477,631,648.44</b>	<b>102.07%</b>
	<b>27,701,924,756.76</b>	<b>GRAND TOTAL</b>		<b>29,407,838,113.87</b>	<b>29,335,322,391.58</b>	<b>29,335,322,391.58</b>	<b>0.00</b>	<b>-72,515,722.29</b>	<b>100.25%</b>

*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.*



## ***PERSONNEL COST PERFORMANCE***



**B) ALLIED SALARIES (OTHER ALLOWANCES)**

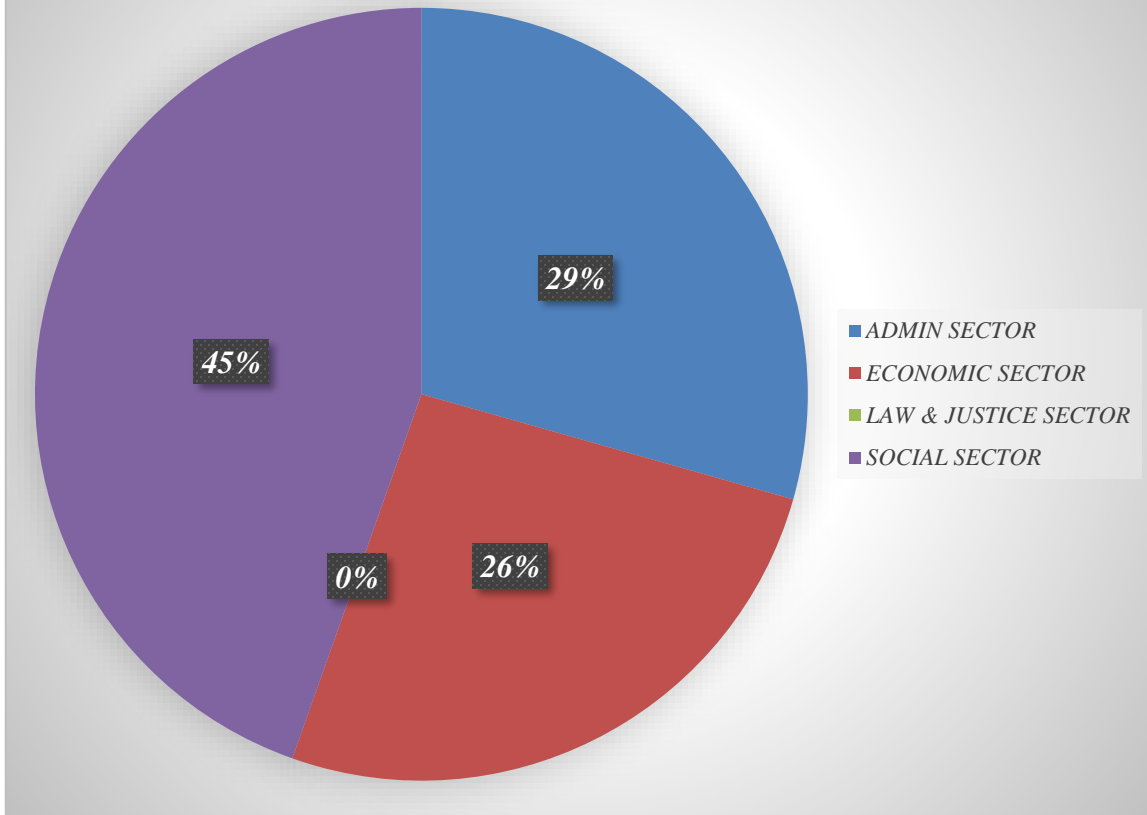
<b>BUDGET PERFORMANCE REVIEW FOR ALLIED SALARY (OTHER ALLOWANCES) OF MDA'S FOR THE YEAR 2023</b>									
S/N	PREVIOUS YEAR ACTUAL (2022) (N)	MINISTRY/DEPT	CODE	ACTUAL COST (N)	FINAL BUDGET 2023 (N)	INITIAL/ORIGINAL BUDGET 2023 (N)	SUPPL. BUDGET 2023 (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
		<b>ADMINISTRATIVE SECTOR</b>	<b>01</b>						
1	1,521,090,810.00	SGS Office (Security Allowance)	21020110	817,816,750.00	1,540,466,848.80	1,540,466,848.80	0.00	722,650,098.80	53.09%
2	102,000,000.00	Katsina State House of Assembly Youth Vanguard	22021071	34,000,000.00	35,000,000.00	0.00	0.00	1,000,000.00	97.14%
3	20,568,000.00	Ministry of Religious Affairs Jumuat Imams Allowances	21020109	20,568,000.00	19,333,920.00	19,333,920.00	0.00	-1,234,080.00	106.38%
4	9,600,000.00	Ministry of Religious Affairs Imam's & Other Workers of Danfodio Juma'at Mosque	21010104	9,600,000.00	9,024,000.00	9,024,000.00	0.00	-576,000.00	106.38%
5	5,610,000.00	Office of the Auditor General for the State (Casual Staff)	21010101	5,640,000.00	9,335,976.60	9,335,976.60	0.00	3,695,976.60	60.41%
6	1,800,000.00	Sustainable Development Goals (Casual Staff)	21010101	1,800,000.00	1,692,000.00	1,692,000.00	0.00	-108,000.00	106.38%
7	0.00	Security Allowances (1520 securities x N30,000x4months)	21020110	0.00	182,400,000.00	182,400,000.00	0.00	182,400,000.00	0.00%
	<b>1,660,668,810.00</b>			<b>889,424,750.00</b>	<b>1,797,252,745.40</b>	<b>1,762,252,745.40</b>	<b>0.00</b>	<b>907,827,995.40</b>	<b>49.49%</b>
		<b>ECONOMIC SECTOR</b>	<b>02</b>						
1	525,600,000.00	Dept. of Youths Dev. (Youth Vanguard Allowances)	22021071	219,000,000.00	575,000,000.00	610,000,000.00	0.00	356,000,000.00	38.09%

2	58,026,560.00	DST (Instructors and Student Allowances) MIN OF SCI. TECH & INV.	21010103	49,313,800.00	48,515,280.00	48,515,280.00	0.00	-798,520.00	101.65%
3	2,640,000.00	Farmers Supply Company Ltd (Casual Staff Allowances)	21010101	2,640,000.00	2,481,600.00	2,481,600.00	0.00	-158,400.00	106.38%
4	3,937,500.00	KTAPU (Casual Staff Allow.)	21010101	3,150,000.00	0.00	-	0.00	-3,150,000.00	#DIV/0!
5	2,760,000.00	Dept. of Forestry (Casual Allows)	21010101	2,760,000.00	5,555,400.00	5,555,400.00	0.00	2,795,400.00	49.68%
	<b>592,964,060.00</b>			<b>276,863,800.00</b>	<b>631,552,280.00</b>	<b>666,552,280.00</b>	<b>0.00</b>	<b>354,688,480.00</b>	<b>43.84%</b>
		<b>SOCIAL SECTOR</b>	<b>04</b>						
1	166,968,000.00	SEPA (Casual Workers Allowance)	21010104	166,968,000.00	156,949,920.00	156,949,920.00	0.00	-10,018,080.00	106.38%
2	93,360,000.00	Agency for Mass Education (Facilitators Allowances)	21020109	93,360,000.00	87,758,400.00	87,758,400.00	0.00	-5,601,600.00	106.38%
3	44,054,000.00	College of Health Sciences (Health Students Allowances)	21020109	45,072,000.00	41,420,160.00	41,420,160.00	0.00	-3,651,840.00	108.82%
4	23,230,000.00	College of Nursing & Midwifery	21020109	28,780,000.00	22,503,600.00	22,503,600.00	0.00	-6,276,400.00	127.89%
5	53,664,000.00	DSA & VT, (Part time/Agric Students Allowances)	21020109	54,624,000.00	11,562,000.00	11,562,000.00	0.00	-43,062,000.00	472.44%
6	2,880,000.00	DSA & VT, (Casual Workers Allowances)	21010104	1,920,000.00	65,248,408.00	65,248,408.00	0.00	63,328,408.00	2.94%
7	14,350,000.00	DSA & VT, (Trainers & Trainees for Apprenticeship Scheme)	21020109	9,862,760.00	3,800,000.00	3,800,000.00	0.00	-6,062,760.00	259.55%
8	6,000,000.00	STEB (Part-time Teachers/Casual Workers Allowances)	21010104	6,000,000.00	5,640,000.00	5,640,000.00	0.00	-360,000.00	106.38%
9	165,830,800.00	MOE, (Part time Teachers and Casual Workers Allowance)	21010104	157,247,400.00	156,769,440.00	156,769,440.00	0.00	-477,960.00	100.30%

10	581,200,000.00	MOE (S. Power Teachers Allowances)	21020101	245,125,000.00	564,000,000.00	564,000,000.00	0.00	318,875,000.00	43.46%
11	64,740,000.00	SPHCDA, (Midwives Service Scheme) Allowances	21010101	68,160,000.00	12,408,000.00	12,408,000.00	0.00	-55,752,000.00	549.32%
12	10,800,000.00	SPHCDA, Basic Healthcare Provision Fund Allowances	21020109	11,400,000.00	67,680,000.00	67,680,000.00	0.00	56,280,000.00	16.84%
13	157,905,377.79	HSMB (Medical Student Allowance)	21020109	112,358,779.80	159,800,000.00	159,800,000.00	0.00	47,441,220.20	70.31%
14	43,200,000.00	HSMB (Locum Programme)	21010104	43,200,000.00	40,608,000.00	40,608,000.00	0.00	-2,592,000.00	106.38%
15	0.00	HSMB (Visiting Consultants, Professors and Resident Doctors)	21010104	3,995,933.28	0.00	0.00	0.00	-3,995,933.28	#DIV/0!
	<b>1,428,182,177.79</b>			<b>1,048,073,873.08</b>	<b>1,396,147,928.00</b>	<b>1,396,147,928.00</b>	<b>0.00</b>	<b>348,074,054.92</b>	<b>75.07%</b>
	<b>3,681,815,047.79</b>			<b>2,214,362,423.08</b>	<b>3,824,952,953.40</b>	<b>3,824,952,953.40</b>	<b>0.00</b>	<b>1,610,590,530.32</b>	<b>57.89%</b>

*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.*

## ALLIED SALARIES PERFORMANCE



### **C) 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**

<b>S/N</b>	<b>DESCRIPTION</b>	<b>AMOUNT PAID ₦</b>	<b>TOTAL AMOUNT ₦</b>
<b>I.</b>	<b><u>EXECUTIVE</u></b>		
	<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><u>2,370,000.30</u></i>	
	<i>e. State INEC</i>		<b><i>23,630,164.02</i></b>

	<ul style="list-style-type: none"> <li>i. 1No Chairman</li> <li>ii. 6No Electoral Commissioners</li> </ul>	<p>5,070,311.40</p> <p><u>23,501,430.16</u></p>	<p>28,571,741.56</p>
	<p><b>f. Audit Service Commission (ASC)</b></p> <ul style="list-style-type: none"> <li>i. 1No Chairman</li> <li>ii. 3No Permanent Commissioners</li> </ul>	<p>0.00</p> <p><u>7,584,000.96</u></p>	<p>7,584,000.96</p>
	<p><b>g. Civil Service Commission (CSC)</b></p> <ul style="list-style-type: none"> <li>iii. 1No Chairman</li> <li>iv. 4No Permanent Commissioners</li> </ul>	<p>6,084,373.68</p> <p><u>22,752,002.88</u></p>	<p>28,836,376.56</p>
	<p><b>h. Teachers Service Board (TSB)</b></p> <ul style="list-style-type: none"> <li>i. 1No Chairman</li> <li>ii. 4No Permanent Commissioners</li> </ul>	<p>4,563,280.26</p> <p><u>18,177,540.11</u></p>	<p>22,740,820.37</p>
	<p><b>i. Local Government Service Commission</b></p> <ul style="list-style-type: none"> <li>i. 1No Chairman</li> <li>ii. 6No Permanent Commissioners</li> </ul>	<p>2,535,155.70</p> <p><u>14,220,001.80</u></p>	<p>16,755,157.50</p>
	<b>Total for Executive</b>		<b>128,118,260.97</b>
<b>II.</b>	<b><u>JUDICIARY</u></b>		
	<ul style="list-style-type: none"> <li>a. 1No Chairman</li> <li>b. 4No Judicial Service Commission</li> </ul>	<p>0.00</p> <p>21,804,002.76</p>	<p>21,804,002.76</p>
<b>III.</b>	<b><u>LEGISLATURE</u></b>		
	<ul style="list-style-type: none"> <li>a. 1No Speaker</li> <li>b. 1No Deputy Speaker</li> <li>c. 2No Majority/Minority</li> <li>d. 30No Honourable Members (each at ₦6,752,985.36 per annum)</li> </ul>	<p>8,281,368.96</p> <p>7,302,211.80</p> <p>13,505,970.72</p> <p><u>202,589,560.80</u></p>	<p><u>231,679,112.28</u></p>
	<b>Total for Judiciary and Legislature</b>		<b>253,483,115.04</b>
	<b>GRAND TOTAL</b>		<b>381,601,376.01</b>

**Table No. II**

**STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES**

<b>S/N</b>	<b>DETAILS OF EXPENDITURE</b>	<b>CODES</b>	<b>ACTUAL EXPENDITURE 2023 (N)</b>	<b>FINAL BUDGETTED (N)</b>	<b>SURPLUS/DEFICIT (N)</b>
<b>1</b>	<b>CONSOLIDATED SALARY</b>				
	<b>ADMIN SECTOR</b>	<b>01</b>			
	<i>a. Executive</i>	21010103	105,377,440.60	162,985,658.16	57,608,217.56
	<i>b. Legislature</i>	21010103	231,679,112.28	231,812,860.00	133,747.72
	<b>Sub Total</b>		<b>337,056,552.88</b>	<b>394,798,518.16</b>	<b>57,741,965.28</b>
	<b>LAW AND JUSTICE SECT.</b>	<b>03</b>			
	<i>a. Judiciary</i>	21010103	21,804,002.76	28,132,920.00	6,328,917.24
	<b>Sub Total</b>		<b>21,804,002.76</b>	<b>28,132,920.00</b>	<b>6,328,917.24</b>
	<b>SOCIAL SECTOR</b>	<b>04</b>			
	<i>a. Executive</i>	21010103	22,740,820.37	24,604,240.00	1,863,419.63
<b>Sub Total</b>		<b>22,740,820.37</b>	<b>24,604,240.00</b>	<b>1,863,419.63</b>	
<b>Total</b>		<b>381,601,376.01</b>	<b>447,535,678.16</b>	<b>65,934,302.15</b>	
<b>2</b>	<b>PENSION &amp; GRATUITY</b>				
	<b>ADMIN SECTOR</b>	<b>01</b>			
	<i>a. Pension Statutory</i>	21030102	6,793,677,959.28	6,580,000,000.00	213,677,959.28
	<i>b. Gratuities Statutory</i>	21030101	1,486,445,678.04	6,500,000,000.00	5,013,554,321.96
	<i>c. Pension to Past Governors/Deputy Governors</i>	21030104	0.00	32,900,000.00	32,900,000.00
	<i>e. Pension to Past Governors/Deputy Governors</i>	21030104	0.00	37,600,000.00	37,600,000.00
	<i>f. KTHA Furniture's Allowance &amp; 1<sup>st</sup> 28Days Allowance</i>	21020104	0.00	178,373,600.00	178,373,600.00
	<i>g. KTHA Severance Allowance</i>	21020108	0.00	162,148,045.00	162,148,045.00
	<b>Total</b>		<b>8,280,123,637.32</b>	<b>13,491,021,645.00</b>	<b>5,210,898,007.68</b>
<b>3</b>	<b>OTHERS</b>				
	<b>ADMIN SECTOR</b>	<b>01</b>			
	<i>a. 2.5% Contribution to LGPB</i>	21010103	381,620,778.00	416,313,570.00	34,692,792.00
	<b>Sub Total</b>		<b>381,620,778.00</b>	<b>416,313,570.00</b>	<b>34,692,792.00</b>
	<b>SOCIAL SECTOR</b>	<b>04</b>			
	<i>a. 10% Salary Contribution to SUBEB</i>	22070102	56,347,920.00	1,597,562,381.64	1,541,214,461.64
<b>Sub Total</b>		<b>56,347,920.00</b>	<b>1,597,562,381.64</b>	<b>1,597,562,381.64</b>	



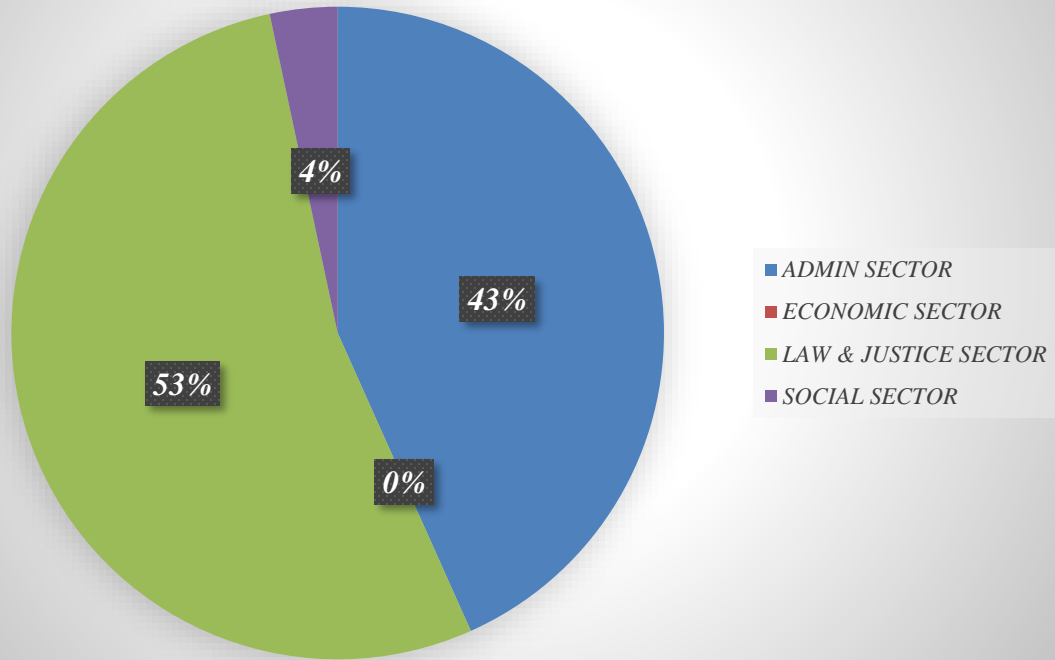
	<b>Total</b>		<b>437,968,698.00</b>	<b>2,013,875,951.64</b>	<b>1,575,907,253.64</b>
	<b>Grand Total</b>		<b>9,099,693,711.33</b>	<b>15,952,433,274.80</b>	<b>6,852,739,563.47</b>

**TABLE NO. III**

**SUMMARY FOR STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES**

<b>S/N</b>	<b>DETAILS OF EXPENDITURE</b>	<b>CODES</b>	<b>ACTUAL EXPENDITURE 2023 (N)</b>	<b>FINAL BUDGETTED (N)</b>	<b>SURPLUS/DEFICIT (N)</b>
	<b>ADMIN SECTOR</b>	<b>01</b>			
1	Consolidated Salaries	21010103	337,056,552.88	394,798,518.16	57,741,965.28
2	Pension Statutory	21030102	6,793,677,959.28	6,580,000,000.00	-213,677,959.28
3	Gratuities Statutory	21030101	1,486,445,678.04	6,500,000,000.00	5,013,554,321.96
4	Severance Allowance	21020108	0.00	32,900,000.00	32,900,000.00
5	Pension to Past Governors/Deputy Governors	21030104	0.00	37,600,000.00	37,600,000.00
6	KTHA Furniture's Allowances & 1 <sup>st</sup> 28Days Allowance	21020104	0.00	178,373,600.00	178,373,600.00
7	KTHA Severance Allowance	21020108	0.00	162,148,045.00	162,148,045.00
8	2.5% Contribution to LGPB	21010103	381,620,778.00	416,313,570.00	34,692,792.00
	<b>SUB-TOTAL</b>		<b>8,998,800,968.20</b>	<b>14,302,133,733.16</b>	<b>5,303,332,764.96</b>
	<b>LAW AND JUSTICE SECTOR</b>	<b>03</b>			
1	Judiciary	21010103	21,804,002.76	28,132,920.00	6,328,917.24
	<b>SUB-TOTAL</b>		<b>21,804,002.76</b>	<b>28,132,920.00</b>	<b>6,328,917.24</b>
	<b>SOCIAL SECTOR</b>	<b>04</b>			
1	Executive	21010103	22,740,820.37	24,604,240.00	1,863,419.63
2	10% Salary Contribution to SUBEB	22070102	56,347,920.00	1,597,562,381.64	1,541,214,461.64
	<b>SUB-TOTAL</b>		<b>79,088,740.37</b>	<b>1,622,166,621.64</b>	<b>1,543,077,881.27</b>
	<b>GRAND TOTAL</b>		<b>9,099,693,711.33</b>	<b>15,952,433,274.80</b>	<b>6,885,273,563.47</b>

## ***CONSOLIDATED REV. FUND CHARGES PERFORMANCE***



**Table No. IV.**

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

<b>S/NO</b>	<b>MONTH</b>	<b>AMOUNT</b> <b>(N)</b>
<i>i.</i>	<i>January</i>	34,956,399.06
<i>ii.</i>	<i>February</i>	34,008,398.94
<i>iii.</i>	<i>March</i>	34,008,398.94
<i>iv.</i>	<i>April</i>	34,008,398.94
<i>v.</i>	<i>May</i>	33,501,367.80
<i>vi.</i>	<i>June</i>	29,602,732.47
<i>vii.</i>	<i>July</i>	29,297,136.06
<i>viii.</i>	<i>August</i>	28,254,336.06
<i>ix.</i>	<i>September</i>	29,423,536.21
<i>x.</i>	<i>October</i>	33,965,585.11
<i>xi.</i>	<i>November</i>	30,287,543.21
<i>xii.</i>	<i>December</i>	30,287,543.21
	<b>TOTAL</b>	<b>381,601,376.01</b>

**LOCAL GOVERNMENT STAFF PENSION BOARD**

**2.5% STATE CONTRIBUTION**

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

<b>S/NO</b>	<b>MONTH OF ACCOUNT</b>	<b>AMOUNT (₦)</b>	<b>REMARKS</b>
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	0.00	
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	
<b>Total =</b>		<b>₦381,620,778.00</b>	

**STATE UNIVERSAL BASIC EDUCATION BOARD**

**10% SALARY CONTRIBUTION**

*During the year under review, the State Government contributed the sum of ₦56,347,920.00 being 10% Salary Contribution to the SUBEB as detailed below:-*

<b>S/NO</b>	<b>MONTH OF ACCOUNT</b>	<b>AMOUNT (₦)</b>	<b>REMARKS</b>
1.	January	4,695,660.00	
2.	February	4,695,660.00	
3.	March	4,695,660.00	
4.	April	4,695,660.00	
5.	May	4,695,660.00	
6.	June	4,695,660.00	
7.	July	4,695,660.00	
8.	August	4,695,660.00	
9.	September	4,695,660.00	
10.	October	4,695,660.00	
11.	November	4,695,660.00	
12.	December	4,695,660.00	
<b>Total =</b>		<b>₦56,347,920.00</b>	

**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.*

**SELF ACCOUNTING BOARDS, AGENCIES AND AUTHORITIES THAT  
PAYS PERSONNEL COST AND PENSION OUT OF THEIR INTERNALLY  
GENERATED REVENUE (IGR).**

**KATSINA STATE INTERNAL REVENUE SERVICES  
MONTHLY SALARIES**

<i>S/N</i>	<i>MONTHS OF ACCOUNT</i>	<i>AMOUNT (₦)</i>
<i>i.</i>	<i>January</i>	<i>16,257,825.49</i>
<i>ii.</i>	<i>February</i>	<i>16,185,167.50</i>
<i>iii.</i>	<i>March</i>	<i>16,111,709.42</i>
<i>iv.</i>	<i>April</i>	<i>16,323,461.91</i>
<i>v.</i>	<i>May</i>	<i>16,297,108.26</i>
<i>vi.</i>	<i>June</i>	<i>16,353,339.31</i>
<i>vii.</i>	<i>July</i>	<i>15,884,693.64</i>
<i>viii.</i>	<i>August</i>	<i>15,849,693.64</i>
<i>ix.</i>	<i>September</i>	<i>15,844,534.59</i>
<i>x.</i>	<i>October</i>	<i>15,854,534.59</i>
<i>xi.</i>	<i>November</i>	<i>16,240,488.55</i>
<i>xii.</i>	<i>December</i>	<i>16,159,737.32</i>
	<b><i>TOTAL</i></b>	<b><i>193,362,294.22</i></b>

**KATSINA STATE INTERNAL REVENUE SERVICES**

**MONTHLY PENSION**

<b>S/N</b>	<b>MONTHS OF ACCOUNT</b>	<b>AMOUNT (₦)</b>
<i>i.</i>	<i>January</i>	3,560,196.94
<i>ii.</i>	<i>February</i>	3,560,196.94
<i>iii.</i>	<i>March</i>	3,627,478.63
<i>iv.</i>	<i>April</i>	3,627,478.63
<i>v.</i>	<i>May</i>	3,678,780.22
<i>vi.</i>	<i>June</i>	3,678,780.22
<i>vii.</i>	<i>July</i>	3,965,059.04
<i>viii.</i>	<i>August</i>	3,965,059.04
<i>ix.</i>	<i>September</i>	3,948,304.23
<i>x.</i>	<i>October</i>	3,849,263.37
<i>xi.</i>	<i>November</i>	3,809,902.51
<i>xii.</i>	<i>December</i>	3,929,518.35
<b>TOTAL</b>		<b>45,200,018.12</b>

**KATSINA STATE INTERNAL REVENUE SERVICES**

**GRATUITY**

<b>S/N</b>	<b>MONTHS OF ACCOUNT</b>	<b>AMOUNT (₦)</b>
<i>i.</i>	<i>January</i>	3,027,675.96
<i>ii.</i>	<i>February</i>	2,308,571.64
<i>iii.</i>	<i>March</i>	3,944,918.88
<i>iv.</i>	<i>April</i>	2,984,665.10
<i>v.</i>	<i>May</i>	3,957,977.52
<i>vi.</i>	<i>June</i>	1,106,644.60
<i>vii.</i>	<i>July</i>	2,412,723.92
<i>viii.</i>	<i>August</i>	2,946,937.93

<i>ix.</i>	<i>September</i>	<i>1,921,164.35</i>
<i>x.</i>	<i>October</i>	<i>948,368.71</i>
<i>xi.</i>	<i>November</i>	<i>0.00</i>
<i>xii.</i>	<i>December</i>	<i>0.00</i>
<b><i>TOTAL</i></b>		<b><i>25,559,648.61</i></b>

**KATSINA STATE WATER BOARD**

**MONTHLY SALARIES**

<b><i>S/N</i></b>	<b><i>MONTHS</i></b>	<b><i>AMOUNT</i></b> <b><i>(₦)</i></b>
<i>i.</i>	<i>January</i>	<i>12,652,454.74</i>
<i>ii.</i>	<i>February</i>	<i>12,724,280.85</i>
<i>iii.</i>	<i>March</i>	<i>12,610,214.55</i>
<i>iv.</i>	<i>April</i>	<i>12,482,999.29</i>
<i>v.</i>	<i>May</i>	<i>12,482,484.64</i>
<i>vi.</i>	<i>June</i>	<i>12,497,619.78</i>
<i>vii.</i>	<i>July</i>	<i>12,454,149.72</i>
<i>viii.</i>	<i>August</i>	<i>12,395,319.24</i>
<i>ix.</i>	<i>September</i>	<i>12,529,441.14</i>
<i>x.</i>	<i>October</i>	<i>12,250,593.45</i>
<i>xi.</i>	<i>November</i>	<i>12,187,065.40</i>
<i>xii.</i>	<i>December</i>	<i>11,802,744.17</i>
	<b><i>TOTAL</i></b>	<b><i>149,069,366.97</i></b>



**KATSINA STATE WATER BOARD**

**MONTHLY PENSION**

<b>S/N</b>	<b>MONTHS OF ACCOUNT</b>	<b>AMOUNT (₦)</b>
<i>i.</i>	<i>January</i>	7,329,263.57
<i>ii.</i>	<i>February</i>	7,263,953.21
<i>iii.</i>	<i>March</i>	7,319,812.04
<i>iv.</i>	<i>April</i>	7,374,744.95
<i>v.</i>	<i>May</i>	7,374,744.88
<i>vi.</i>	<i>June</i>	7,367,410.39
<i>vii.</i>	<i>July</i>	7,490,746.47
<i>viii.</i>	<i>August</i>	7,582,269.63
<i>ix.</i>	<i>September</i>	7,567,639.91
<i>x.</i>	<i>October</i>	8,176,330.93
<i>xi.</i>	<i>November</i>	7,942,556.90
<i>xii.</i>	<i>December</i>	7,864,848.56
<b>TOTAL</b>		<b>90,654,321.44</b>

**KATSINA STATE TRANSPORT AUTHORITY**

**MONTHLY SALARIES**

<b>S/N</b>	<b>MONTHS OF ACCOUNT</b>	<b>AMOUNT (₦)</b>
<i>i.</i>	<i>January</i>	10,765,576.84
<i>ii.</i>	<i>February</i>	10,765,576.84
<i>iii.</i>	<i>March</i>	10,765,576.72
<i>iv.</i>	<i>April</i>	9,359,680.71
<i>v.</i>	<i>May</i>	10,826,300.08
<i>vi.</i>	<i>June</i>	11,768,835.68
<i>vii.</i>	<i>July</i>	10,276,169.30
<i>viii.</i>	<i>August</i>	10,525,644.58
<i>ix.</i>	<i>September</i>	10,655,644.58
<i>x.</i>	<i>October</i>	10,655,644.58
<i>xi.</i>	<i>November</i>	11,226,656.02

<i>xii.</i>	<i>December</i>	<i>11,055,654.02</i>
<b><i>TOTAL</i></b>		<b><i>128,646,959.95</i></b>

**KATSINA STATE HOTELS BOARD**

**MONTHLY SALARIES**

<b><i>S/N</i></b>	<b><i>MONTHS</i></b>	<b><i>AMOUNT</i></b> <b><i>(₦)</i></b>
<i>i.</i>	<i>January</i>	<i>2,870,578.07</i>
<i>ii.</i>	<i>February</i>	<i>2,867,845.14</i>
<i>iii.</i>	<i>March</i>	<i>2,867,845.14</i>
<i>iv.</i>	<i>April</i>	<i>2,345,556.49</i>
<i>v.</i>	<i>May</i>	<i>2,381,279.23</i>
<i>vi.</i>	<i>June</i>	<i>2,259,335.13</i>
<i>vii.</i>	<i>July</i>	<i>2,471,296.40</i>
<i>viii.</i>	<i>August</i>	<i>2,473,853.99</i>
<i>ix.</i>	<i>September</i>	<i>2,501,254.00</i>
<i>x.</i>	<i>October</i>	<i>2,504,294.51</i>
<i>xi.</i>	<i>November</i>	<i>2,514,068.38</i>
<i>xii.</i>	<i>December</i>	<i>2,494,339.61</i>
<b><i>TOTAL</i></b>		<b><i>30,551,546.09</i></b>

**KATSINA STATE MOTEL**

**MONTHLY SALARIES**

<b><i>S/N</i></b>	<b><i>MONTHS OF ACCOUNT</i></b>	<b><i>AMOUNT</i></b> <b><i>(₦)</i></b>
<i>i.</i>	<i>January</i>	<i>2,952,882.35</i>
<i>ii.</i>	<i>February</i>	<i>2,931,782.50</i>
<i>iii.</i>	<i>March</i>	<i>2,994,227.27</i>
<i>iv.</i>	<i>April</i>	<i>2,849,963.91</i>
<i>v.</i>	<i>May</i>	<i>2,952,734.43</i>
<i>vi.</i>	<i>June</i>	<i>2,947,189.47</i>

vii.	July	2,946,897.36
viii.	August	2,917,524.90
ix.	September	2,951,654.30
x.	October	2,924,423.78
xi.	November	2,960,838.22
xii.	December	2,911,329.01
<b>TOTAL</b>		<b>35,241,447.50</b>

**MONTHLY PERSONNEL COST OF UMYUK**

S\N	MONTH OF ACCOUNT	GROSS SALARY	NET PAID	DEDUCTION
1	January	206,246,456.64	148,593,140.16	57,653,316.48
2	February	187,663,375.38	131,567,473.16	56,095,902.22
3	March	196,776,111.98	136,860,031.85	59,916,080.13
4	April	294,583,426.22	129,223,743.49	165,359,682.73
5	May	296,626,211.38	129,705,557.91	166,920,653.47
6	June	297,099,288.76	132,868,844.73	164,230,444.03
7	July	297,001,711.21	131,341,699.88	165,660,011.33
8	August	296,424,721.32	129,197,292.08	167,227,429.24
9	September	297,501,689.76	130,684,572.65	166,817,117.11
10	October	327,864,377.19	156,137,435.30	141,364,254.46
11	November	308,621,488.75	139,924,125.32	168,697,363.43
12	December	318,957,298.90	137,034,099.15	181,923,199.75
<b>Total</b>		<b>3,325,366,157.49</b>	<b>1,633,138,015.68</b>	<b>1,692,228,141.81</b>

**D) RECURRENT EXPENDITURE (OVERHEAD)**

The sum of ₦27,597,405,211.99 was expended as Recurrent Expenditure (Overhead) during the year under review as against anticipated budgeted figure of ₦57,321,793,776.00. This shows 48.14% performance as detailed below;

<b>BUDGET PERFORMANCE REVIEW ON RECURRENT (OVERHEAD) EXPENDITURE OF MDA'S FOR THE YEAR</b>									
S/N	PREVIOUS YEAR ACTUAL (2022) (N)	MINISTRY/DEPT	CODE	ACTUAL OVER HEAD EXPENDITURE (2023) (N)	FINAL BUDGET (N)	SUPPL. BUDGET (N)	INITIAL/ORIGINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
								(N)	%
<b>ADMINISTRATIVE SECTOR</b>			<b>01</b>						
1	5,194,960,058.41	Government House	011100100100	6,383,991,814.23	6,598,075,000.00	0.00	6,598,075,000.00	214,083,185.77	96.76%
2	959,423,402.23	Deputy Governor's Office	011100100200	789,402,198.07	773,120,069.00	0.00	773,120,069.00	-16,282,129.07	102.11%
3	169,158,539.38	Department of Inter-Governmental and Development Partners	011113200100	101,535,856.72	200,283,654.00	0.00	200,283,654.00	98,747,797.28	50.70%
4	6,253,440.00	Department of Empowerment and Social Intervention	011100700100	6,329,146.00	7,303,440.00	0.00	7,303,440.00	974,294.00	86.66%
5	35,070,476.00	State Bureau of Public Procurement	011101000100	48,253,819.33	64,000,000.00	0.00	64,000,000.00	15,746,180.67	75.40%

6	2,843,292.00	Sustainable Development Goals (SDGs)	011101000200	1,615,307.00	2,843,292.00	0.00	2,843,292.00	1,227,985.00	56.81%
7	1,064,663,487.16	Office of the Secretary to the Government of the State	011101300100	1,865,748,207.75	613,811,172.00	0.00	613,811,172.00	-1,251,937,035.75	303.96%
8	0.00	CSDA	011101300100	0.00	4,284,000.00	0.00	4,284,000.00	4,284,000.00	0.00%
9	7,680,000.00	Office of the Special Adviser Security	011101300300	216,583,700.00	279,512,720.00	0.00	279,512,720.00	62,929,020.00	77.49%
10	134,015,058.96	Ministry of Religious Affairs	011103700100	43,919,865.96	11,095,320.00	0.00	11,095,320.00	-32,824,545.96	395.84%
11	6,393,244.00	Islamic Education Bureau	011103700200	3,367,626.33	11,273,236.00	0.00	11,273,236.00	7,905,609.67	29.87%
12	1,268,109,210.84	Pilgrims Welfare Board	011103700300	1,189,539,667.30	1,826,457,268.00	0.00	1,826,457,268.00	636,917,600.70	65.13%
13	11,601,000.00	Ministry of Special Services	011104400100	5,981,000.00	10,810,400.00	0.00	10,810,400.00	4,829,400.00	55.33%
14	4,413,864.00	Department of Banking & Finance	011118300100	2,843,073.00	7,903,864.00	0.00	7,903,864.00	5,060,791.00	35.97%
15	2,873,834,946.00	Katsina State House of Assembly	011200300100	3,370,100,052.25	3,732,580,406.00	0.00	3,732,580,406.00	362,480,353.75	90.29%
16	5,383,164.00	Department of Legislative Matters	011200500100	3,350,091.00	5,383,164.00	0.00	5,383,164.00	2,033,073.00	62.23%

17	439,680,651.68	Ministry of Information, Culture and Home Affairs	012300100100	317,551,250.50	538,637,145.00	0.00	538,637,145.00	221,085,894.50	58.95%
18	6,364,186.00	Katsina State Television Authority	012300300100	2,266,840.00	33,282,936.00	0.00	33,282,936.00	31,016,096.00	6.81%
19	5,570,502.00	Katsina State Radio Service	012300400100	2,397,055.00	82,039,252.00	0.00	82,039,252.00	79,642,197.00	2.92%
20	6,860,288.96	Government Printing Department	012301300100	2,734,760.00	6,027,948.00	0.00	6,027,948.00	3,293,188.00	45.37%
21	5,983,986.00	History & Culture Bureau	012301500100	2,458,551.00	18,259,851.00	0.00	18,259,851.00	15,801,300.00	13.46%
22	4,728,444.00	Department of Party Liaison	012300100200	2,909,721.00	4,978,444.00	0.00	4,978,444.00	2,068,723.00	58.45%
23	217,299,500.00	Department of Political Affairs	012300100300	335,139,690.46	266,064,060.00	0.00	266,064,060.00	-69,075,630.46	125.96%
24	145,154,137.19	Office of the Head of Civil Service of the State	012500100100	424,762,625.50	109,161,556.00	0.00	109,161,556.00	-315,601,069.50	389.11%
25	2,204,164,466.62	Directorate of Establishment, Pension and Training	012500500100	833,769,020.65	121,565,691.00	0.00	121,565,691.00	-712,203,329.65	685.86%
26	5,628,000.00	Department of Human Capital Development	012500500200	3,547,000.00	5,628,000.00	0.00	5,628,000.00	2,081,000.00	63.02%
27	83,492,594.00	Office of The Auditor-General for the State	014000100100	137,539,467.33	83,431,008.00	0.00	83,431,008.00	-54,108,459.33	164.85%

28	14,113,734.00	Office of The Auditor-General for the Local Government	014000100200	7,712,290.67	14,387,484.00	0.00	14,387,484.00	6,675,193.33	53.60%
29	6,000,012.00	Audit Service Commission	014000300200	2,374,997.00	8,500,000.00	0.00	8,500,000.00	6,125,003.00	27.94%
30	24,939,475.34	Civil Service Commission	014700100100	7,272,299.33	12,151,068.00	0.00	12,151,068.00	4,878,768.67	59.85%
31	2,469,936.00	Local Government Service Commission	014700100200	4,793,375.25	3,745,787.00	0.00	3,745,787.00	-1,047,588.25	127.97%
32	2,582,160.00	Local Government Staff Pension Board	011103500200	1,530,193.00	2,582,160.00	0.00	2,582,160.00	1,051,967.00	59.26%
33	192,659,526.00	State Independent Electoral Commission	014800100100	37,651,350.00	22,458,096.00	0.00	22,458,096.00	-15,193,254.00	167.65%
34	0.00	Directorate of Information and Communication Technology	011100600100	0.00	2,875,000.00	0.00	2,875,000.00	2,875,000.00	0.00%
35	0.00	Katsina State Enterprise Development Agency (KASEDA)	0111009100	0.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00%
36	0.00	Katsina State Development Management Board	011100900200	0.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00%

37	0.00	Bureau of Public Administration Reform	012500200100	0.00	2,100,000.00	0.00	2,100,000.00	2,100,000.00	0.00%
38	0.00	Katsina State Hisbah Board	016300300200	0.00	33,664,448.00	0.00	33,664,448.00	33,664,448.00	0.00%
39	0.00	Katsina State Zakat and Endowment Board	016300300300	0.00	33,664,448.00	0.00	33,664,448.00	33,664,448.00	0.00%
	15,111,494,782.77	<b>SUB-TOTAL FOR ADMIN SECTOR</b>		16,158,971,911.63	15,560,941,387.00	0.00	15,560,941,387.00	-598,030,524.63	103.84%
<b>ECONOMIC SECTOR 02</b>			<b>02</b>						
1	51,050,755.59	Ministry of Agriculture and Livestock Development	021500100100	13,140,551.66	23,371,864.00	0.00	23,371,864.00	10,231,312.34	56.22%
2	0.00	Irrigation Board	021500100100	0.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00%
3	12,839,388.00	Farmers Supply Company	021511000100	1,914,193.08	5,192,305.00	0.00	5,192,305.00	3,278,111.92	36.87%
4	0.00	Agricultural and Rural Development Authority	021511400100	4,557,112.92	8,780,084.00	0.00	8,780,084.00	4,222,971.08	51.90%
5	10,788,864.00	Department of Livestock and Grazing Reserve	021511500100	4,648,504.33	16,423,740.00	0.00	16,423,740.00	11,775,235.67	28.30%



6	133,298,085.00	Ministry of Finance	022000100100	103,037,035.00	91,298,088.00	0.00	91,298,088.00	-11,738,947.00	112.86%
7	128,092,000.00	Ministry of Budget and Economic Planning	022000300100	147,874,866.54	167,020,000.00	0.00	167,020,000.00	19,145,133.46	88.54%
8	8,783,330.00	State Bureau of Statistics	022000300200	4,424,995.67	9,950,000.00	0.00	9,950,000.00	5,525,004.33	44.47%
9	2,587,493,255.08	Office of the Accountant-General	022000700100	6,389,708,929.48	25,819,919,984.00	0.00	25,819,919,984.00	19,430,211,054.52	24.75%
10	953,797,653.66	Katsina State Internal Revenue Service	022000800100	0.00	1,670,116,000.00	0.00	1,670,116,000.00	1,670,116,000.00	0.00%
12	14,155,200.00	Ministry of Commerce, Industry and Tourism	022200100100	7,184,542.33	31,565,906.00	0.00	31,565,906.00	24,381,363.67	22.76%
13	4,999,992.00	Investment Promotion Agency	022200100200	5,744,593.71	6,600,000.00	0.00	6,600,000.00	855,406.29	87.04%
14	6,615,732.00	Department of Market Development	022205300100	4,016,488.00	6,615,732.00	0.00	6,615,732.00	2,599,244.00	60.71%
15	19,731,828.00	Ministry of Lands and Physical Planning	022600100100	6,578,976.67	18,335,968.00	0.00	18,335,968.00	11,756,991.33	35.88%
16	2,987,472.00	Katsina State Urban and Regional Planning Board	025305600100	2,765,154.67	106,942,060.00	0.00	106,942,060.00	104,176,905.33	2.59%
17	3,451,200.00	Office of the Surveyor-General	023400200100	1,956,823.58	3,451,207.00	0.00	3,451,207.00	1,494,383.42	56.70%

18	22,201,060.00	Department of Labour and Productivity	022700100100	7,410,000.00	23,410,000.00	0.00	23,410,000.00	16,000,000.00	31.65%
19	79,112,044.00	Department of Employment Promotion	022700500100	47,725,668.33	81,357,044.00	0.00	81,357,044.00	33,631,375.67	58.66%
20	67,495,892.00	Ministry of Science, Technology and Innovation	022800100100	25,038,183.28	26,391,828.00	0.00	26,391,828.00	1,353,644.72	94.87%
21	44,618,331.00	Katsina State Institute of Technology and Management	022800700100	24,161,961.75	126,009,286.00	0.00	126,009,286.00	101,847,324.25	19.17%
22	4,344,248.00	Department of Power and Energy	023100100100	5,384,100.88	4,288,236.00	0.00	4,288,236.00	-1,095,864.88	125.56%
23	4,530,040.00	Rural Electrification Board (REB)	023100300100	2,075,741.00	6,100,040.00	0.00	6,100,040.00	4,024,299.00	34.03%
24	20,891,532.00	Ministry of Resource Development	023305100100	10,971,015.58	35,405,799.00	0.00	35,405,799.00	24,434,783.42	30.99%
25	100,355,824.00	Ministry of Works, Housing and Transport	023400100100	90,235,251.33	8,282,628.00	0.00	8,282,628.00	-81,952,623.33	1089.45%
26	0.00	State Transport Authority (KTSTA)	023400100200	0.00	2,643,526,092.00	0.00	2,643,526,092.00	2,643,526,092.00	0.00%

27	54,730,372.00	Katsina State Road Maintenance Management Agency	023400400100	20,318,362.67	228,277,172.00	0.00	228,277,172.00	207,958,809.33	8.90%
28	3,448,908.00	State Housing Authority	025301000100	1,789,814.00	28,248,920.00	0.00	28,248,920.00	26,459,106.00	6.34%
29	1,192,833,614.00	Ministry of Water Resources	025200100100	1,038,162,262.67	1,208,660,504.00	0.00	1,208,660,504.00	170,498,241.33	85.89%
30	4,129,776.00	Rural Water Supply and Sanitation Agency	025210300100	2,134,326.00	4,129,776.00	0.00	4,129,776.00	1,995,450.00	51.68%
31	78,000,000.00	Katsina State Water Board	025200100200	81,500,000.00	428,652,442.00	0.00	428,652,442.00	347,152,442.00	19.01%
32	17,573,007.00	Katsina State Small Towns Water and Sanitation Agency	025210400100	25,393,100.00	35,429,050.00	0.00	35,429,050.00	10,035,950.00	71.67%
		Katsina State Safety and Road Traffic Authority (KASSAROTA)	023400600100	0.00	500,000,000.00	0.00	500,000,000.00	500,000,000.00	0.00%
	5,632,349,403.33	<b>SUB-TOTAL FOR ECONOMIC SECTOR</b>		8,079,852,555.13	33,380,751,755.00	0.00	33,380,751,755.00	25,300,899,199.87	24.21%
<b>LAW &amp; JUSTICE SECTOR 03</b>			<b>03</b>						
1	69,830,816.00	Judicial Service Commission	031801100100	31,754,831.77	36,930,175.00	0.00	36,930,175.00	5,175,343.23	85.99%

2	268,737,684.08	Ministry of Justice	032600100100	412,518,078.67	1,061,246,000.00	0.00	1,061,246,000.00	648,727,921.33	38.87%
3	327,576,672.00	High Court of Justice	032605100100	507,479,373.81	517,440,000.00	0.00	517,440,000.00	9,960,626.19	98.08%
4	156,708,092.00	Sharia Court of Appeal	032605300100	130,862,032.67	140,093,130.00	0.00	140,093,130.00	9,231,097.33	93.41%
5	3,616,440.00	Sharia Commission	032605400100	1,962,181.00	20,616,448.00	0.00	20,616,448.00	18,654,267.00	9.52%
	<b>826,469,704.08</b>	<b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>		<b>1,084,576,497.92</b>	<b>1,776,325,753.00</b>	<b>0.00</b>	<b>1,776,325,753.00</b>	<b>691,749,255.08</b>	<b>61.06%</b>
<b>SOCIAL SECTOR</b>			<b>05</b>						
1	479,901,472.96	Ministry of Youth and Sports Development	051300100100	142,439,796.50	379,934,324.00	0.00	379,934,324.00	237,494,527.50	37.49%
2	32,836,157.00	Katsina State Sports Council	051300100100	6,953,321.00	101,419,988.00	0.00	101,419,988.00	94,466,667.00	6.86%
3	3,645,839.00	State Emergency Management Agency	053505300100	1,551,558.83	26,330,211.00	0.00	26,330,211.00	24,778,652.17	5.89%
4	12,788,580.00	Department of Youth Development	051300200100	3,493,498.00	11,031,735.00	0.00	11,031,735.00	7,538,237.00	31.67%
5	14,804,496.64	Ministry of Women Affairs	051400100100	9,287,915.00	10,425,076.00	0.00	10,425,076.00	1,137,161.00	89.09%
6	51,590,788.00	Department of Girl Child Education and Child Development	051400100200	42,465,317.00	43,698,788.00	0.00	43,698,788.00	1,233,471.00	97.18%

7	21,597,624.00	Department of Skills Acquisition and Vocational Training	051400200100	15,057,188.58	26,600,473.00	0.00	26,600,473.00	11,543,284.42	56.60%
8	656,493,816.96	Ministry of Basic and Secondary Education	051700100100	962,310,499.67	819,226,570.00	0.00	819,226,570.00	-143,083,929.67	117.47%
9	213,264,604.97	State Universal Basic Education Board	051700300100	165,169,591.69	58,597,591.00	0.00	58,597,591.00	-106,572,000.69	281.87%
10	3,995,116.00	Katsina State Library Board	051700800100	2,577,761.96	2,845,116.00	0.00	2,845,116.00	267,354.04	90.60%
11	2,653,584.00	Agency for Mass Education	051701000100	1,637,520.00	4,653,584.00	0.00	4,653,584.00	3,016,064.00	35.19%
12	3,724,644.00	Mathematical Improvement Project	051702900100	2,353,933.00	5,324,652.00	0.00	5,324,652.00	2,970,719.00	44.21%
13	439,616,399.00	Science and Technical Education Board (STEB)	051705300100	281,244,897.33	773,139,396.00	0.00	773,139,396.00	491,894,498.67	36.38%
14	7,863,144.00	Teachers Service Board	051705400100	23,481,799.00	11,163,144.00	0.00	11,163,144.00	-12,318,655.00	210.35%
15	78,697,982.00	Ministry of Higher, Technical and Vocational Education	051700100200	14,398,883.25	29,486,375.00	0.00	29,486,375.00	15,087,491.75	48.83%
16	12,899,280.00	Yusuf Bala Usman College, Daura	051701700100	8,599,520.00	109,399,280.00	0.00	109,399,280.00	100,799,760.00	7.86%

17	25,428,732.00	Hassan Usman Katsina Polytechnic	051701800100	16,952,488.00	320,333,732.00	0.00	320,333,732.00	303,381,244.00	5.29%
18	16,009,200.00	Isa Kaita College of Education Dutsin-ma	051701900100	10,672,800.00	162,789,200.00	0.00	162,789,200.00	152,116,400.00	6.56%
19	96,479,940.00	Umaru Musa Yar'adua University, Katsina	051702100100	68,909,961.00	868,492,892.00	0.00	868,492,892.00	799,582,931.00	7.93%
20	9,792,564.00	Katsina State Scholarship Board	051705600100	6,407,892.96	25,487,564.00	0.00	25,487,564.00	19,079,671.04	25.14%
21	88,422,786.96	Ministry of Health	052100100100	114,136,426.00	15,461,864.00	0.00	15,461,864.00	-98,674,562.00	738.18%
22	4,938,324.00	Contributory Health Care Development Agency	052100200100	3,011,416.00	65,397,025.00	0.00	65,397,025.00	62,385,609.00	4.60%
23	55,450,212.00	State Primary Health Care Development Agency	052100300100	54,016,047.63	112,450,212.00	0.00	112,450,212.00	58,434,164.37	48.04%
24	8,222,520.00	College of Nursing and Midwifery	052110400100	4,598,870.00	62,618,564.00	0.00	62,618,564.00	58,019,694.00	7.34%
25	9,992,532.00	College of Health Sciences	052110600100	5,762,328.75	80,679,029.00	0.00	80,679,029.00	74,916,700.25	7.14%
26	2,204,448.00	Drugs Supply Management Agency	052111300200	21,469,632.00	56,400,448.00	0.00	56,400,448.00	34,930,816.00	38.07%

27	142,921,934.00	Hospital Services Management Board	052110200100	219,161,616.62	465,332,593.00	0.00	465,332,593.00	246,170,976.38	47.10%
28	9,129,996.00	State Agency for the Control of Aids	052111600100	6,620,687.21	75,310,171.00	0.00	75,310,171.00	68,689,483.79	8.79%
29	63,361,276.00	Department of Drugs, Narcotics and Human Trafficking	052111300100	45,160,563.33	150,762,492.00	0.00	150,762,492.00	105,601,928.67	29.95%
30	9,201,806.00	Ministry of Environment	053500100100	2,672,640.00	5,067,396.00	0.00	5,067,396.00	2,394,756.00	52.74%
31	23,514,344.00	State Environmental Protection and Sanitation Agency	053501600100	1,922,449.00	33,614,344.00	0.00	33,614,344.00	31,691,895.00	5.72%
32	7,372,200.00	Ministry for Rural Development	051900100200	5,191,400.00	7,372,200.00	0.00	7,372,200.00	2,180,800.00	70.42%
33	19,689,900.00	Department of Community Development	055100300100	1,576,300.00	5,958,900.00	0.00	5,958,900.00	4,382,600.00	26.45%
34	2,659,131,668.65	Ministry for Local Government and Chieftaincy Affairs	055100100100	2,737,728.00	1,676,969,952.00	0.00	1,676,969,952.00	1,674,232,224.00	0.16%
	<b>5,287,637,912.14</b>	<b>SUB-TOTAL FOR SOCIAL SECTOR</b>		<b>2,274,004,247.31</b>	<b>6,603,774,881.00</b>	<b>0.00</b>	<b>6,603,774,881.00</b>	<b>4,329,770,633.69</b>	<b>34.43%</b>
	<b>26,857,951,802.32</b>	<b>GRAND TOTAL</b>		<b>27,597,405,211.99</b>	<b>57,321,793,776.00</b>	<b>0.00</b>	<b>57,321,793,776.00</b>	<b>29,724,388,564.01</b>	<b>48.14%</b>

**NOTE ON OVER EXPENDITURE**

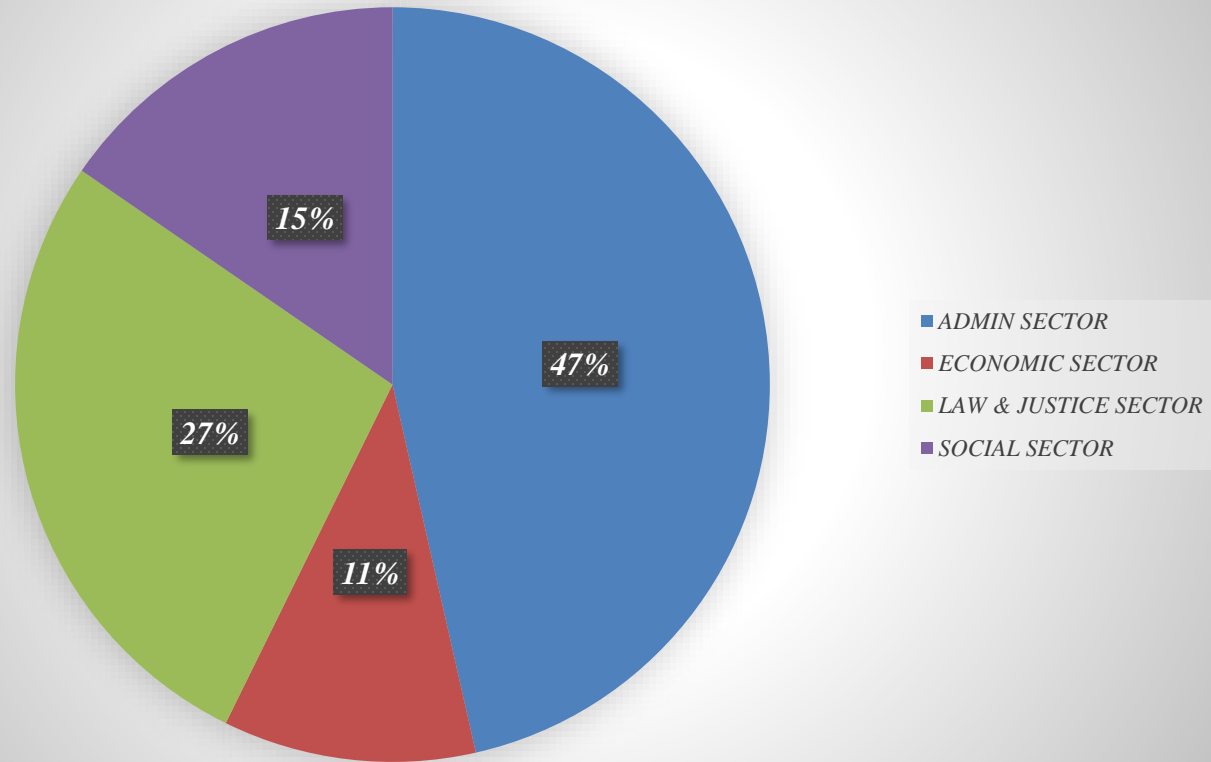
*The following MDA'S have over expenditure which the attention of the Ministry of Budget and Economic Planning and the Accounting Officers of MDA's have been drawn to hence forth make objective estimate and the Budget should ensure control and monitoring the implementation of the Appropriation Law.*

S/N	MINISTRY/DEPT	CODE	ACTUAL OVER HEAD EXPENDITURE (2023) (N)	FINAL BUDGET (N)	VARIANCE ON FINAL BUDGET	
					(N)	%
1	Deputy Governor's Office	011100100200	789,402,198.07	773,120,069.00	-16,282,129.07	102.11%
2	Office of the Secretary to the Government of the State	011101300100	1,865,748,207.75	613,811,172.00	-1,251,937,035.75	303.96%
3	Ministry of Religious Affairs	011103700100	43,919,865.96	11,095,320.00	-32,824,545.96	395.84%
4	Department of Political Affairs	012300100300	335,139,690.46	266,064,060.00	-69,075,630.46	125.96%
5	Office of the Head of Civil Service of the State	012500100100	424,762,625.50	109,161,556.00	-315,601,069.50	389.11%
6	Directorate of Establishment, Pension and Training	012500500100	833,769,020.65	121,565,691.00	-712,203,329.65	685.86%



7	<i>Office of The Auditor-General for the State</i>	<i>014000100100</i>	<i>137,539,467.33</i>	<i>83,431,008.00</i>	<i>-54,108,459.33</i>	<i>164.85%</i>
8	<i>Local Government Service Commission</i>	<i>014700100200</i>	<i>4,793,375.25</i>	<i>3,745,787.00</i>	<i>-1,047,588.25</i>	<i>127.97%</i>
9	<i>State Independent Electoral Commission</i>	<i>014800100100</i>	<i>37,651,350.00</i>	<i>22,458,096.00</i>	<i>-15,193,254.00</i>	<i>167.65%</i>
10	<i>Ministry of Finance</i>	<i>022000100100</i>	<i>103,037,035.00</i>	<i>91,298,088.00</i>	<i>-11,738,947.00</i>	<i>112.86%</i>
11	<i>Department of Power and Energy</i>	<i>023100100100</i>	<i>5,384,100.88</i>	<i>4,288,236.00</i>	<i>-1,095,864.88</i>	<i>125.56%</i>
12	<i>Ministry of Works, Housing and Transport</i>	<i>023400100100</i>	<i>90,235,251.33</i>	<i>8,282,628.00</i>	<i>-81,952,623.33</i>	<i>1089.45%</i>
13	<i>Ministry of Basic and Secondary Education</i>	<i>051700100100</i>	<i>962,310,499.67</i>	<i>819,226,570.00</i>	<i>-143,083,929.67</i>	<i>117.47%</i>
14	<i>State Universal Basic Education Board</i>	<i>051700300100</i>	<i>165,169,591.69</i>	<i>58,597,591.00</i>	<i>-106,572,000.69</i>	<i>281.87%</i>
15	<i>Teachers Service Board</i>	<i>051705400100</i>	<i>23,481,799.00</i>	<i>11,163,144.00</i>	<i>-12,318,655.00</i>	<i>210.35%</i>
16	<i>Ministry of Health</i>	<i>052100100100</i>	<i>114,136,426.00</i>	<i>15,461,864.00</i>	<i>-98,674,562.00</i>	<i>738.18%</i>
	<b>GRAND TOTAL</b>		<b>5,936,480,504.54</b>	<b>3,012,770,880.00</b>	<b>-2,923,709,624.54</b>	<b>197.04%</b>

**RECURRENT (OVER HEAD) PERFORMANCE**



## **PENSION**

*The State Government Budgeted the sum of ₦6,617,600,000.00 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 ₦6,793,677,959.28 was expended for the Ministries, Departments, and Parastatals in the year showing over expenditure of ₦176,077,959.28*

*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 ₦6,793,677,959.28 was expended to pay 129,253No. pensioners for the State Ministries, Departments and Parastatals in which 760No. Pensioners amounting to ₦119,963,243.10 were recognized as new pensioners and the sum of ₦10,846,231.59 representing amount paid to 226No. 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;*

<b>STATE PENSION FOR THE YEAR</b>							
S/N	MONTH OF ACCOUNT	<b>EXISTING PENSIONERS</b>		<b>NEW PENSIONERS</b>		<b>DECEASE PENSIONERS</b>	
		<b>NO. OF PENSIONERS FOR STATE</b>	<b>AMOUNT (₦)</b>	<b>NO. OF PENSIONERS</b>	<b>AMOUNT (₦)</b>	<b>NO. OF PENSIONERS</b>	<b>AMOUNT (₦)</b>
(i)	January	10,564	547,672,701.29	58	10,073,833.60	38	1,523,590.80
(ii)	February	10,610	549,408,398.49	57	6,555,493.85	17	1,294,259.53
(iii)	March	10,648	553,886,571.62	47	6,848,242.43	5	91,874.66
(iv)	April	10,683	557,313,975.00	41	6,027,402.02	6	116,632.19
(v)	May	10,715	558,829,076.99	46	8,186,312.59	14	568,177.01
(vi)	June	10,755	555,655,168.50	52	8,990,429.81	15	808,747.93

(vii)	<i>July</i>	<i>10,758</i>	<i>564,300,586.03</i>	<i>86</i>	<i>13,413,115.48</i>	<i>30</i>	<i>832,797.96</i>
(viii)	<i>August</i>	<i>10,785</i>	<i>569,262,579.50</i>	<i>76</i>	<i>12,140,171.08</i>	<i>28</i>	<i>1,802,987.32</i>
(ix)	<i>September</i>	<i>10,845</i>	<i>575,866,318.67</i>	<i>82</i>	<i>18,036,770.67</i>	<i>22</i>	<i>880,020.52</i>
(x)	<i>October</i>	<i>10,918</i>	<i>581,354,017.18</i>	<i>92</i>	<i>12,849,933.56</i>	<i>23</i>	<i>654,037.01</i>
(xi)	<i>November</i>	<i>10,968</i>	<i>584,266,992.47</i>	<i>60</i>	<i>4,918,480.81</i>	<i>11</i>	<i>471,319.07</i>
(xii)	<i>December</i>	<i>11,004</i>	<i>595,861,573.54</i>	<i>63</i>	<i>11,923,057.20</i>	<i>17</i>	<i>1,801,787.59</i>
	<b><i>Total</i></b>	<b><i>129,253</i></b>	<b><i>6,793,677,959.28</i></b>	<b><i>760</i></b>	<b><i>119,963,243.10</i></b>	<b><i>226</i></b>	<b><i>10,846,231.59</i></b>

## **GRATUITY**

### **A. PROCESSING OF PENSION AND GRATUITY**

*I received total number of 937 files of Retired, Death and Contract Gratuities from the Department of Establishment, Pension and Training, Board of Internal Revenue and Katsina state water board for the year under review. In addition to 69 files brought forward from last year which makes the total number to be 1006 files.*

*A total number of 925 files where 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 Three Billion, Six hundred and twenty two million, three hundred and forty four thousand six hundred and fifty eight naira, twenty nine kobo only (₦3,622,344,658.29) Details on Table I.*

*Out of the remaining 81No files, 77No were on progress and 4No files were rejected and queried.*

*The sum of Thirty five million, eight hundred and fourteen thousand, twenty seven naira, three kobo only (₦35,814,027.23) was deducted and to be remitted to the Accountant General being un-earned salaries. Details on Table II. The balance of Vehicle loan enjoyed by the beneficiaries amounting to One million and forty eight thousand three hundred and fifty four Naira nineteen kobo. (₦1,448,354.19) only. Details on Table III.*

*The sum of Twenty one million, two hundred and eighty thousand, seventy nine Naira, sixty one kobo (₦21,280,079.61) was deducted and to be remitted to General Manager, Katsina State Housing Authority being balance for settlement of Houses sold to Civil Servants across the State. As deducted in table IV.*

*However, the sum of four hundred and ninety seven thousand three hundred and ninety six Naira thirty one kobo (₦497,396.31) was deducted and to be remitted to*

Managing Director, KTARDA being balance of KTARDA motor cycle loan. Details on table V. Furthermore, the sum of five hundred and fifty thousand, four hundred and fifty eight naira, sixty kobo (₦550,458.60) only was deducted and remitted to NLC Chairman Katsina State Branch being balance of Motorcycle Loan to civil servant as reflected on table VI.

**TABLE I**

**NUMBER OF CHECKED AND CERTIFIED FILES VALID FOR PAYMENT**

S/N	MIN/DEPARTMENT	TYPE OF GRATUITY	NO OF BENEFICIARIES	GRATUITIES ₦	ACRRUED PENSION ₦	TOTAL ₦
1	AGENCY FOR MASS EDUCATION	RETIREMENT	4	12,883,895.28		12,883,895.28
2	BOARD OF INTERNAL REVENUE	RETIREMENT	7	18,636,666.01		18,636,666.01
3	DEPARTMENT OF ESTABLISHMENT	RETIREMENT DEATH	44 1	178,662,380	5,026,003.20	183,688,383.04
4	DEPARTMENT OF COMM.DEVELOPMENT	RETIREMENT	15	56,461,348.54		56,461,348.54
5	DEPT. OF DRUGS AND NARCOTING AND HUMAN TRAFFICKING	RETIREMENT	1	2,570,064.12		2,570,064.12
6	DEPT RURAL AND SEMI URBAN WATER SUPPLY	RETIREMEN	7	19,278,897.56		19,278,897.56
7	DEPT OF SKILL ACQUISITION AND VOC TRAINING	RETIREMENT	11	38,910,701.71		38,910,701.71
8	DEPT.OF YOUTH AND DEVELOPMENT	RETIREMENT	2	2,663,503.60		2,663,503.60
9	DEPUTY GOVERNOR OFFICE	RETIREMENT	3	5,649,442,44		5,649,442,44
10	DRUG AND MEDICAL SUPPLIES	RETIREMENT	1	671,844.25		671,844.25
11	GIRL CHILD EDUCATION	RETIREMENT	3	7,441,542.40		7,441,542.40
12	GOVERNMENT HOUSE	RETIREMENT	6	8,058,588.04		8,058,588.04
13	HIGH COURT	RETIREMENT DEATH	56 5	179,968,991.21	9,362,437.42	189,331,428.63
14	HEAD OF SERVICE	RETIREMENT DEATH	48 1	466,589,335.60	9,800,876.15	476,390,211.75
15	HOUSE OF ASSEMBLY	RETIREMENT	1	827,300.36		827,300.36

16	H.S.M.B	RETIREMENT DEATH	49 7	133,238,938.89	21,023,513.75	154,262,452.64
17	H.U.K POLY	RETIREMENT DEATH	16 2	130,761,467.64	9,886,400.00	140,647,867.64
18	I.K.C.O.E	RETIREMENT DEATH	5 3	27,376,894.20	11,278,662.73	38,655,556.93
19	INEC	RETIREMENT	1	2,346,285.42		2,346,285.42
20	INTER GOVERNMENTAL DEPT	RETIREMENT	2	3,123,009.14		3,123,009.14
21	KASROMA	RETIREMENT	2	5,933,562.01		5,933,562.01
22	K.T.S.T.A	RETIREMENT DEATH	3 3	11,595,605.55	6,224,941	17,820,546.16
23	K.T.T.V	RETIREMENT	8	40,669,975.13		40,669,975.13
24	LG AUDIT	RETIREMENT DEATH	5 1	25,403,564.51	5,497,191.00	30,900,755.51
25	LIBRARY BOARD	RETIREMENT DEATH	9 1	34,762,264.97	2,693,333.55	37,455,598.52
26	MIN.OF BUDGET AND ECONOMIC PLANNING	RETIREMENT	3	7,687,154.88		7,687,154.88
27	MIN. FOR LG AND CHIFFENCY AFFAIRS	RETIREMENT	6	18,429,424.20		18,429,424.20
28	MIN. OF AGRIC	RETIREMENT DEATH	113 6	385,272,174.94	13,037,568.54	398,309,743.48
29	MIN. COMMERCE	RETIREMENT	10	24,920,913.98		24,920,913.98
30	MIN. OF EDUCATION	RETIREMENT DEATH	219 23	741,482,910.29	60,103,161.03	801,586,071.32
31	MIN OF FINANCE	RETIREMENT DEATH	52 3	275,654,308.06	18,693,956.15	294,348,264.21
32	MIN. OF INFORMATION	RETIREMENT DEATH	39 2	155,700,504.16	10,231,093.65	165,931,597.81
33	MIN.OF JUSTICE	RETIREMENT	4	10,427,709.51		10,427,709.51
34	MIN. OF LAND AND SURVEY	RETIREMENT	1	4,298,583.24		4,298,583.24
35	MIN.OF RURAL AND SOCIAL DEV.	RETIREMENT	2	3,953,700.54		3,953,700.54
36	MIN. OF WATER RESOURCES	RETIREMENT	3	7,965,692.18		7,965,692.18
37	MIN. OF WOMEN AFFAIRS	RETIREMENT	4	7,318,755.04		7,318,755.04
38	MIN. OF WORKS	RETIREMENT DEATH	32 1	123,824,456.29	6,660,023.00	130,484,479.29
39	MIN. OF SPORT	RETIREMENT	13	34,448,311.44		34,448,311.44

40	OFFICE OF THE AUDITOR GENERAL FO LG	RETIREMENT	1	1,809,792.50		1,809,792.50
41	PILGRIMS WELFARE BOARD	RETIREMENT	1	4,460,577.84		4,460,577.84
42	RADIO SERVICE	RETIREMENT	5	16,561,683.37		16,561,683.37
43	RURAL ELECTRICITY BOARD	RETIREMENT	5	24,467,277.96		24,467,277.96
44	RUWASSA	RETIREMENT	2	3,178,296.03		3,178,296.03
45	SCHOLARSHIP BOARD	RETIREMENT	3	14,513,392.44		14,513,392.44
46	SEPA	RETIREMENT	2	5,977,622.49		5,977,622.49
47	S.G.S OFFICE	RETIREMENT DEATH	10 1	18,641,083.51		18,641,083.51
48	STATE AUDIT	RETIREMENT	4	32,645,821.86		32,645,821.86
49	SERVEYOR GENERAL	RETIREMENT	2	6,216,490.54		6,216,490.54
50	U.M.Y.U	RETIREMENT DEATH	7 1	22,011,668.35	5,130,911.45	27,142,579.80
51	URBAN AND REGIONAL PLANING BOARD	RETIREMENET	3	15,082,759.31		15,082,759.31
52	WATER BOARD	RETIREMENT	7	30,297,251.45		30,297,251.45
53	YUSUF BALA USMAN COLLEGE DAURA	DEATH	2	9,143,336.84	12,466,306.84	21,609,643.68
<b>TOTAL</b>			<b>925</b>	<b>3,415,228,279.22</b>	<b>207,116,379.07</b>	<b>3,622,344,658.29</b>



**TABLE II**  
**UNEARNED SALARIES DEDUCTION**  
**REMITTED TO ACCOUNTANT GENERAL**

<b>SN</b>	<b>MIN/DEPT.</b>	<b>AMOUNT ₦</b>	<b>TOTAL ₦</b>
I	DEPT OF SKILL ACQUISITION AND VOC TRAINING	153,990.59	153,990.59
II	HIGH COURT	2,208,234.55	2,208,234.55
III	H.S.M.B	2,322,266.00	2,322,266.00
IV	I.K.C.O.E	7,621,330.50	7,621,330.50
V	K.T.S.T.A	197,686.62	197,686.62
VI	LG AUDIT	772,291.51	772,291.51
VII	MIN.OF AGRIC	4,601,217.74	4,601,217.74
VIII	MIN.OF EDUCATION	12,062,645.06	12,062,645.06
IX	MIN OF FINANCE	72,403.45	72,403.45
X	MIN.OF INFORMATION	4,319,402.32	4,319,402.32
XI	MIN OF JUSTICE	168,609.98	168,609.98
XII	S.G.S.OFFICE	205,423.97	205,423.97
XIII	YUSUF BALA USMAN COLLEGE DAURA	226,726.88	226,726.88
	MIN.OF WORKS	881,798.06	881,798.06
<b>TOTAL</b>		<b>35,814,027.23</b>	<b>35,814,027.23</b>

**TABLE III**  
**VEHICLE LOAN DEDUCTION**  
**REMITTED TO ACCOUNTANT GENERAL**

<b>SN</b>	<b>MIN/DEPT.</b>	<b>AMOUNT ₦</b>	<b>TOTAL ₦</b>
I	DEPT. OF ESTABLISHMENT	421,111.08	421,111.08
II	DEPT. OF COMM.DEV	8,333.34	8,333.34
III	DEPUTY GOVERNOR OFFICE	3,611.23	3,611.23
IV	HEAD OF SERVICE	233,332.66	233,332.66
V	MIN.OF BUDGET AND ECONOMIC PLANNING	150,000.00	150,000.00

VI	MIN OF AGRIC	138,182.16	138,182.16
VII	MIN OF COMMERCE	3,333.32	3,333.32
VIII	R.E.B	12,500.00	12,500.00
IX	MIN. OF EDUCATION	80,272.57	80,272.57
X	MIN. OF FINANCE	13,333.12	13,333.12
XI	MIN. OF INFORMATION	384,344.71	384,344.71
<b>TOTAL</b>		<b>1,448,354.19</b>	<b>1,448,354.19</b>

**TABLE IV**

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

SN	MIN/DEPT	AMOUNT ₦	TOTAL ₦
I	D.E.T	451,944.43	451,944.43
II	DEPT RURAL AND SEMI URBAN WATER SUPPLY	2,111,051.57	2,111,051.57
III	HEAD OF SERVICE	10,828,656.08	10,828,656.08
IV	URBAN AND REGIONAL PLANNING	4,631,310.57	4,631,310.57
V	MIN. OF EDUCATION	2,316,485.09	2,316,485.09
VI	MIN. OF INFORMATION	940,631.87	940,631.87
<b>TOTAL</b>		<b>21,280,079.61</b>	<b>21,280,079.61</b>

**TABLE V**

**KTARDA LOAN DEDUCTION FOR THE YEAR  
REMITTED TO MANAGING DIRECTOR, KTARDA**

SN	MIN/DEPT	AMOUNT ₦	TOTAL ₦
I	MIN.OF BUDGET AND ECONOMIC PLANNING	125,000.00	125,000.00
II	MIN OF AGRIC	372,396.31	372,396.31
<b>TOTAL</b>		<b>497,396.31</b>	<b>497,396.31</b>

**TABLE VI**  
**NLC LOAN DEDUCTION FOR THE YEAR**  
**REMITTED TO CHAIRMAN, NLC**

<b><i>SN</i></b>	<b><i>MIN/DEPT</i></b>	<b><i>AMOUNT</i></b> <b><i>₦</i></b>	<b><i>TOTAL</i></b> <b><i>₦</i></b>
<i>I</i>	<i>D.E.T</i>	<i>26,364.60</i>	<i>26,364.60</i>
<i>II</i>	<i>DEPT.COMM.DEV.</i>	<i>92,274.00</i>	<i>92,274.00</i>
<i>III</i>	<i>DEPT RURAL AND SEMI URBAN WATER SUPPLY</i>	<i>92,274.00</i>	<i>92,274.00</i>
<i>IV</i>	<i>MIN OF JUSTICE</i>	<i>13,182.00</i>	<i>13,182.00</i>
<i>V</i>	<i>MIN. OF EDUCATION</i>	<i>13,182.00</i>	<i>13,182.00</i>
<i>VI</i>	<i>MIN. OF INFORMATION</i>	<i>313,182.00</i>	<i>313,182.00</i>
	<b><i>TOTAL</i></b>	<b><i>550,458.60</i></b>	<b><i>550,458.60</i></b>

**B. Payment of Gratuity:**

*The sum of ₦6,500,000,000.00 was budgeted for payment of Gratuity within the year and the sum of ₦1,486,445,678.03 was paid to 409 Retired/Death leaving a Balance of ₦5,013,554,321.97 and there was liability of Gratuity and Accrued Pension to the tune of ₦11,620,381,966.85 as at 31<sup>st</sup> December, 2023*

### 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	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	44,804,653.80	149,884,653.80	72,656,372.25	77,228,281.55
3	Katsina State Water Board		Proceed from Water Consumers	981,066,346.59	43,045,289.41	1,024,111,636.00	29,302,453.00	994,809,183.00
4	Min. of Commerce	7/8/2018	Nigeria Union of Road Transport Workers.	144,000,000.00	0	144,000,000.00	12,305,613.22	131,694,386.78
5	Min. of Commerce	Dec., 2010	Association of Traders and Skill Acquisition.	300,000,000.00	0	300,000,000.00	0	300,000,000.00
6	Min. of Commerce	7/8/2018	Association of Kola-nut Sellers	30,000,000.00	0	30,000,000.00	0	30,000,000.00
7	Min 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	2,922,500.00	0	2,922,500.00
9	Min. of Commerce		Kafur Hanset Repairs	2,000,000.00	0	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	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>	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	<i>Animal Traction Loan</i>	553,715,000.00	0	553,715,000.00	11,195,000.00	542,520,000.00
13	Ministry of finance		<i>Federal Government Bailout for Local Governments.</i>	6,722,495,090.28	0.00	6,722,495,090.28	0	6,722,495,090.28
14	Housing Authority		<i>Outstanding Loan of Houses Allocated to Individuals.</i>	7,651,574,298.90	1,796,273,431.10	9,447,847,730.00	7,617,387,888.70	1,830,459,841.30
15	Kaseed	19/10/2015	<i>Loan disbursed to 58,107 Individual Beneficiaries.</i>	2,497,109,778.00	0	2,497,109,778.00	248,483,607.25	2,248,626,170.75
16	KTARDA		<i>Small, Medium and Large Scale Farmers Loan</i>	125,000,000.00	0	125,000,000.00	9,778,300.00	115,221,700.00
17	KTARDA		<i>Water Pump Loan Package</i>	90,000,000.00	35,470,300.00	125,470,300.00	7,977,400.00	117,492,900.00
18	KTARDA	2013	<i>Animal Traction Programme (ATP), 2013</i>	97,965,000.00	0	97,965,000.00	4,525,000.00	93,440,000.00
19	KTARDA	2014	<i>Animal Traction Programme (ATP), 2014</i>	447,750,000.00	0	447,750,000.00	17,944,400.00	429,805,600.00
20	Ministry of Agriculture	2016	<i>CBN ABP 2016 Dry Season Validated form</i>	243,559,500.00	0	243,559,500.00	0	243,559,500.00
21	Ministry of Agriculture		<i>Unvalidated farmers</i>	480,950,455.99	0	480,950,455.99	295,000,000.00	185,950,455.99
22	Ministry of Agriculture	2017	<i>CBN ABP Anchor Borrower Loan 2017 (Wet</i>	779,889,000.00	0	779,889,000.00	251,056,000.00	528,833,000.00

			Season) Supplies	Input					
<b>TOTAL</b>					<b>51,561,499,118.25</b>	<b>1,930,431,600.31</b>	<b>53,491,930,718.56</b>	<b>17,231,891,398.51</b>	<b>36,260,039,320.05</b>

*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 **₦36,260,039,320.05** from the Debtors.*

**OUTSTANDING FEDERAL GOVERNMENT BAILOUT ₦6,722,495,090.28  
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, 2023**

<b>S/N</b>	<b>DEBT PROFILE</b>	<b>AMOUNT</b>	<b>TOTAL AMOUNT</b>
<b>1.</b>	<b>DOMESTIC DEBT</b>		
	<i>Pension and Gratuity</i>	11,620,381,966.85	
	<i>Contractors Arrears</i>	2,083,266,699.74	
	<i>CBN Salary Bailout</i>	7,982,860,163.94	
	<i>Budget Support</i>	11,706,425,969.00	
	<i>SMEDAN</i>	153,011,122.04	
	<i>Excess Crude</i>	7,446,291,253.90	.
	<i>Sukuk Bond</i>	31,223,759,807.00	
			<b>72,215,996,982.47</b>
<b>2.</b>	<b>EXTERNAL DEBT</b>		
	<i>Katsina State Health system Dev, IV ADF</i>	1,484,799.50	
	<i>Katsina State Health system Dev, IV ADF</i>	1,407,816.58	
	<i>Katsina State Rural Access &amp; Agric Marketing Project</i>	3,870,300.08	
	<i>Katsina State Small Earth Dam (Const. &amp; Rehab)</i>	268,817.84	
	<i>Katsina State Multi State Water 50%</i>	8,248,691.01	
	<i>Katsina State Universal Basic Education IDA</i>	1,569,038.34	
	<i>Katsina State Health System Development</i>	1,155,980.08	
	<i>Katsina State Local Empowerment and Env.</i>	5,946,301.90	
	<i>Katsina State HIV/AIDS IDA</i>	1,189,506.92	
	<i>Katsina State Community &amp; Social Dev.</i>	3,880,867.13	
	<i>Katsina State Third National Fadama Dev.</i>	3,409,735.17	
	<i>Katsina State Second HIV/AIDS</i>	4,177,344.61	
	<i>Katsina State Community &amp; Social Dev. Project</i>	3,406,000.00	
	<i>Katsina State Agric &amp; Community Development</i>	4,598,117.74	
	<i>Katsina State Community Based Agric</i>	2,455,993.24	
	<i>Katsina State Fadama Development Project</i>	3,241,375.76	
	<b>USD</b>	<b>50,310,685.90</b>	<b><u>45,248,927,791.60</u></b>
		<b>Total =</b>	<b>117,464,924,774.07</b>
			=====



*Notes (i) Naira Equivalent as at 31<sup>st</sup> December, 2023 @ ₦899.39 x USD50,310,685.90*  
*= ~~₦45,248,927,791.60~~*

**EXTERNAL DEBT PORTIFOLIO**  
**AS AT 31<sup>ST</sup> DECEMBER, 2023**

<b>S/N</b>	<b>CREDITOR</b>	<b>PROJECT</b>	<b>PROJECT DATE</b>	<b>LOAN AMOUNT ₦</b>	<b>DEBT OUTSTANDING USD</b>
	AFDF	Katsina State Health System Dev. IV	13/10.2003	1,543,376.80	1,484,799.50
	AFDF	Katsina State Health System Dev. IV	13/10/2003	1,820,452.50	1,407,816.58
	ADF	Katsina State Fadama Development Project	25/8/2004	3,226,480.00	3,241,375.76
	BADEA	Katsina State Small Earth Dam (Const & Rahab)	1/1/2009	1,500,000.00	268,817.84
	IDA	Katsina State Multi State Water IDA (50%)	14/12/2002	35,131,188.10	8,248,691.01
	IDA	Katsina State Universal Basic Educ.	9/9/2003	5,000,000.00	1,569,038.34
	IDA	Katsina State Health System Dev.	1/3/2003	1,276,412.80	1,155,980.08
	IDA	Katsina State Local Empow. & Environ.	13/6/2006	7,414,743.20	5,946,301.90
	IDA	Katsina State HIV/AIDs Programme	22/12/2005	1,456,292.10	1,189,506.92
	IDA	Katsina State Comm. & Social Dev. Project	15/4/2009	3,250,000.00	3,880,867.13
	IDA	Katsina State Third National Fadama Development Project	17/9/2009	2,858,563.00	3,409,735.17
	IDA	Katsina State Second HIV/AIDs	21/4/2011	3,343,202.00	4,177,344.61
	IDA	Katsina State Community & Social Dev. Proj. (add fin)	*28/2/2015	4,000,000.00	3,406,000.00
	IFAD	Katsina State Agric & Comm. Development Project	*13/9/1991	8,088,106.80	4,598,117.74
	IFAD	Katsina State Comm. Based Agric & rural Dev. Project	24/10/2002	3,000,000.00	2,455,993.24
		Katsina State Rural Agric Marketing Project	21/12/2020	3,500,000.00	3,870,300.08
		<b>TOTAL</b>		<b>USD</b>	<b>50,310,685.90</b>

NAIRA EQUIVALENT AS AT 31<sup>ST</sup> DECEMBER, 2023 @ ₦99.39 x USD50,310,685.90 = ~~₦45,248,927,791.60~~

## **KATSINA STATE DOMESTIC DEBT PORTFOLIO SUMMARY 2019 TO 2023**

S/N	LOAN DISCRIPTION	2019 ₦	2020 ₦	2021 ₦	2022 ₦	2023 ₦
1	Budget Support	16,886,056,692.07	17,500,292,959.27	17,434,822,233.97	17,303,880,783.37	11,706,425,969.00
2	Salary Bailout	8,869,303,999.84	8,499,749,666.48	8,222,583,916.46	7,668,252,416.42	7,982,860,163.94
3	Excess Crude Account	8,208,333,333.31	7,883,333,333.33	7,583,333,333.29	7,083,333,333.25	7,446,291,253.90
4	Micro Small Medium Enterprise Dev.	1,781,204,452.92	1,353,011,120.93	953,011,120.97	553,011,121.01	153,011,122.04
5	Bond (SUKUK)	0.00	0.00	18,754,331,927.50	8,554,331,927.50	31,223,759,807.00
6	Contractors Arrears	10,347,375,328.00	16,568,569,225.84	6,861,149,779.50	2,137,656,070.05	2,083,266,699.74
7	Pension and Gratuity	814,787,880.70	2,482,811,826.56	6,866,407,175.12	4,324,573,562.96	11,620,381,966.85
	<b>TOTAL</b>	<b>46,907,061,686.84</b>	<b>54,237,768,132.41</b>	<b>66,675,639,486.81</b>	<b>47,625,039,214.56</b>	<b>72,215,996,982.47</b>

i) **BUDGET SUPPORT**

*The sum of ₦17,500,000,000.00 was granted as facility to improve State Budget Performance 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 ₦11,706,425,969.00. A debt service of ₦5,517,454,814.37 during the year under review.*

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 ₦7,982,860,163.94, while the balance as at 31<sup>st</sup> December, 2022 was ₦7,668,252,416.42 an increase of ₦314,607,747.52?*

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 ₦7,446,291,253.90 debt service of ₦362,957,920.65 during the year under review.*

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 ₦153,011,122.04, total debt service of ₦379,999,998.96 during the year under review.*

v) **SUKUK BOND**

*Due to dwindling revenue KTSG engaged Minaret SUKUK Company Limited, to obtained a Bond via Ijarah up to ₦55,000,000,000.00 to fund various*

*development project in the state. The Bond are to be raise in series with the 1<sup>st</sup> series of ₦22,100,000,000.00 Maturity of 7years (2022-2028) at 15% Interest. Current balance of ₦31,223,759,807.00 as at 31<sup>st</sup> December, 2023.*

**NOTE:**

*The balance as at 31<sup>st</sup> December, 2022 was ₦8,554,331,927.50. The Bond increased with the sum of ₦22,669,427,879.50?*

**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 ₦2,083,266,699.74, a total debt service of ₦54,389,370.31.*

**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 ₦11,620,381,966.85.*

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

<i>S/N</i>	<i>NAME OF PARASTATALS, BOARD AND INSTITUTIONS</i>	<i>LAST AUDITED YEAR</i>	<i>YEAR UN-AUDITED</i>	<i>REMARKS</i>
<i>i</i>	<i>Pilgrims Welfare Board</i>	<i>2022</i>	<i>2023</i>	<i>Ongoing</i>
<i>ii</i>	<i>Teachers Service Board</i>	<i>2022</i>	<i>2023</i>	<i>Ongoing</i>
<i>iii</i>	<i>Scholarship Board</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>iv</i>	<i>K T A R D A</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>v</i>	<i>State Independent Electoral Comm.</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>vi</i>	<i>Hotels Board</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>vii</i>	<i>S U B E B</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>viii</i>	<i>H S M B</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>ix</i>	<i>College Of Health Science</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>x</i>	<i>Primary Health Care Dev A (PHCDA)</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>xi</i>	<i>Farmers Supply Company FASCOT</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>xii</i>	<i>Katsina State Water Board</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>xiii</i>	<i>R U W A S S A</i>	<i>2022</i>	<i>2023</i>	<i>Ongoing</i>
<i>xiv</i>	<i>K I P D E C O</i>	<i>2022</i>	<i>2023</i>	<i>Ongoing</i>
<i>xv</i>	<i>U M Y U K</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>xvi</i>	<i>H U K P</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>xvii</i>	<i>Isa Kaita College Of Education</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>xviii</i>	<i>C L G S Daura</i>	<i>2022</i>	<i>2023</i>	<i>Ongoing</i>
<i>xix</i>	<i>Fatima Baika Central Market</i>	<i>2022</i>	<i>2023</i>	<i>Ongoing</i>
<i>xx</i>	<i>Katsina State Radio Service</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>xxi</i>	<i>K T T V</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>
<i>xxii</i>	<i>Katsina State Library Board</i>	<i>NIL</i>	<i>2022/2023</i>	<i>Ongoing</i>
<i>xxiii</i>	<i>History and Culture Bureau</i>	<i>2022</i>	<i>NIL</i>	<i>Audited</i>

xxiv	<i>S E P A</i>	2022	<i>NIL</i>	<i>Audited</i>
xxv	<i>K U R P D</i>	2022	<i>NIL</i>	<i>Audited</i>
xxvi	<i>K T S T A</i>	2022	<i>NIL</i>	<i>Audited</i>
xxvii	<i>Katsina State Housing Authority</i>	2022	2023	<i>Ongoing</i>
xxviii	<i>C S D A</i>	2022	-	<i>Programme has Expired.</i>
xxix	<i>K A S R O M A</i>	2022	2023	<i>Ongoing</i>
xxx	<i>R E B</i>	2022	2023	<i>Ongoing</i>
xxxi	<i>S E M A</i>	2022	<i>NIL</i>	<i>Audited</i>
xxxii	<i>New Katsina Motel</i>	2022	<i>NIL</i>	<i>Audited</i>
xxxiii	<i>Institute Of Technology ( ICT )</i>	2022	2023	<i>Ongoing</i>
xxxiv	<i>College Of Nursing and Midwifery</i>	2022	2023	<i>Ongoing</i>
xxxv	<i>K T S Board of Internal Revenue</i>	2022	<i>NIL</i>	<i>Audited</i>
xxxvi	<i>Science and Technical Education Board</i>	2022	<i>NIL</i>	<i>Audited</i>
xxxvii	<i>Drugs and Medical Supply Agency</i>	2022	<i>NIL</i>	<i>Audited</i>
xxxviii	<i>Contributory Healthcare Management Agency (KTSCHEMA)</i>	2022	<i>NIL</i>	<i>Audited</i>
xxxix	<i>Bureau of Public Procurement</i>	2022	2023	<i>Ongoing</i>
xl	<i>KASROTA</i>	2022	<i>NIL</i>	<i>Ongoing</i>
xli	<i>SACA</i>	2022	2023	<i>Ongoing</i>
xl ii	<i>Agency for Mass Education</i>	2022	<i>NIL</i>	<i>Audited</i>
xl iii	<i>KASEDA (NG CARE)</i>	2022	<i>NIL</i>	<i>Audited</i>
xl iv	<i>FADAMA 111</i>	2022	<i>NIL</i>	<i>Audited</i>
xl v	<i>CSDP (NG CARE)</i>	2022	<i>NIL</i>	<i>Audited</i>
xl vi	<i>CCU NG CARE (BUDGED)</i>	2022	<i>NIL</i>	<i>Audited</i>

## **VALUE FOR MONEY AUDIT**

Value for Money Audit exercise was carried out on Project executed by the State Government and the report is as follows;

S/N	TYPE OF CONTRACT	DATE OF AWARD	CONTRACT SUM (₦)	LOCATION	PREVIOUS PAYMENT (₦)	PAYMENT FOR THE YEAR (₦)	TOTAL PAYMENT TO DATE (₦)	BALANCE (₦)	PROGRESS REPORT	REMARKS
1	CONSTRUCTION OF DANJA EARTH DAM & ACCESS ROAD	3/1/2018	16,674,882,028.10	DANJA KAFUR LG.	12,451,661,947.39	-	12,451,661,947.39	4,223,220,080.71	90%	Work in Progress
2	UPGRADING \ REHABILITATION OF MUSAWA	3/23/2023	367,892,293.54	MUSAWA, MUSAWA LG	329,544,043.71	-	329,544,043.71	38,348,249.83	100%	Completed
3	PROCUREMENT OF FLYGT RAW WATER PUMP 112No VALVES	3/23/2023	734,715,603.48	AJIWA BATAGARAWA LG	300,000,000.00	214,300,922.44	514,300,922.44	220,414,681.04	10%	Work in Progress
4	PROCUREMENT & INSTALLATION OF 7.5MVA 33KV 11KA	3/23/2023	353,682,129.60	AJIWA BATAGARAWA LG	287,222,140.28	-	287,222,140.28	66,459,989.32	10%	Work in Progress
5	RENOVATION & UPGRADING OF KAFUR COMPREHENSIVE HEALTH CENTRE TO GENERAL HOSPITAL	dec.22	1,344,714,700.00	KAFUR LG	672,357,350.00	-	672,357,350.00	672,357,350.00	80%	Work in Progress
6	CONSTRUCTION OF 2No HOSTEL BLOCK AT SCHOOL OF MIDWIFERY MALUMFASHI	3/23/2023	89,152,006.25	MALUMFASHI LG	-	-	-	89,152,006.25	35%	Work in Progress
7	UPGRADING & RENOVATION OF COMPREHENSIVE HEALTH CENTRE TO GENERAL HOSPITAL ZANGO	4/23/2023	560,889,302.10	ZANGO, ZANGO LG	140,222,325.79	-	140,222,325.79	420,666,976.31	35%	Work in Progress
8	CONSTRUCTION OF DIALYSIS CENTRE AT GARSH KATSINA	10/23/2023	681,104,727.92	GARSH KATSINA	272,441,891.17	245,960,013.05	518,401,904.22	162,702,823.70	100%	Completed
9	RENOVATION & UPGRADING OF RIMI COMPREHENSIVE HEALTH CENTRE TO GENERAL HOSPITAL	4/23/2023	224,193,683.33	RIMI LG	97,930,843.80	115,035,155.36	212,983,999.16	11,209,684.17	100%	Completed



10	UPGRADING AND RENOVATION OF COMPREHENSIVE HEALTH CENTRE TO GENERAL HOSPITAL FASKARI	10/1/2023	599,985,000.01	FASKARI LG	239,944,000.00	-	239,944,000.00	360,041,000.01	100%	Completed
11	CONSTRUCTION OF NEW WALL FENCE & UPGRADING EXISTING ONE AT GENERAL HOSPITAL KANKIA	8/23/2023	75,248,774.50	KANKIA LG	41,736,216.29	-	41,736,216.29	33,512,558.21	100%	Completed
12	CONSTRUCTION OF 1.16KM SURFACE DRESSED DUAL OLD YARI BORI ROAD	2022	94,683,750.00	YARI BORI, KAFUR LG	94,683,750.00	-	94,683,750.00	-	100%	Completed
13	CONSTRUCTION OF 4No 2 X2 CELL CULVERTS	2022	51,445,375.00	DUTSEN KURA KAFUR LG	51,445,375.00	-	51,445,375.00	-	100%	Completed
14	CONSTRUCTION OF 5.8KM DUAL SURFACE DRESSED AT GOZKI - DUTSEN KURA	2023	288,678,485.00	DUTSEN KURA KAFUR LG	288,678,485.00	-	288,678,485.00	-	100%	Completed
15	CONSTRUCTION OF 2KM DUAL SURFACE DRESSED ROAD AT SANDAMU	2023	81,456,000.00	SANDAMU, SANDAMU LG	81,456,000.00	-	81,456,000.00	-	100%	Completed
16	RENOVATION OF STATE SECRETARIAT COMPLEX LOT I	10/23/2023	100,402,913.13	KATSINA, KATSINA LG	40,161,652.25	-	40,161,652.25	60,241,260.88	100%	Completed
17	RENOVATION OF STATE SECRETARIAT COMPLEX LOT II	10/23/2023	148,823,999.71	KATSINA, KATSINA LG	59,529,599.88	-	59,529,599.88	89,294,399.83	100%	Completed
18	RENOVATION OF STATE SECRETARIAT COMPLEX LOT III	10/23/2023	111,193,236.47	KATSINA, KATSINA LG	44,471,294.78	-	44,471,294.78	66,721,941.69	100%	Completed
19	RENOVATION OF COMMISSIONER OF SPECIAL DUTIES RESIDENCE	10/23/2023	9,335,605.02	KATSINA, KATSINA LG	9,335,605.02	-	9,335,605.02	-	100%	Completed
20	RENOVATION OF COMMISSIONER OF AGRIC RESIDENCE	10/23/2023	31,774,976.88	KATSINA, KATSINA LG	31,774,976.88	-	31,774,976.88	-	80%	Work in Progress
21	RENOVATION OF COMMISSIONER OF INFORMATION RESIDENCE	10/23/2023	9,985,980.02	KATSINA, KATSINA LG	9,985,980.02	-	9,985,980.02	-	30%	Work in Progress

22	RENOVATION OF COMMISSIONER OF FINANCE RESIDENCE	10/23/2023	17,212,619.23	KATSINA, KATSINA LG	17,212,619.23	-	17,212,619.23	-	100%	Completed
23	RENOVATION AND CONSTRUCTION OF REHABILITATION CENTRE	4/23/2023	30,705,326.00	MUSAWA, MUSAWA LG	-	-	-	30,705,326.00	100%	Completed
24	RENOVATION AND CONSTRUCTION OF WALL FENCE OF REHABILITATION CENTRE	9/23/2023	26,831,481.15	ZANGO, ZANGO LG	16,647,099.56	-	16,647,099.56	10,184,381.59	100%	Completed

# **MANAGEMENT REPORT**

## **A. PREVIOUS UN RESOLVED ISSUES**

### **1. STATE ENVIRONMENTAL PROTECTION AGENCY (SEPA)**

*Unresolved issue in SEPA regarding a Contract awarded to Kabir Danlami Rimi on 20<sup>th</sup> February, 2017 at the cost of ₦103,000,000.00 for the purchase of 3 Unit Roll of Garbage Swing Truck 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 was paid in its Expenditure Account instead of Accountant General Account (Central Account).*

*The SEPA should refund the sum of ₦47,000,000.00 to the Central Account and Contractor should refund the balance of ₦56,000,000.00.*

### **2. KATSINA STATE TRANSPORT AUTHORITY (KTSTA)**

#### **Capital Expenditure:**

*The Management of Katsina State Transport Authority was able to purchase additional 9no Toyota Hiace Buses to the fleet of the Authority in the year 2022 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.*

### **3. KATSINA STATE INDEPENDENT ELECTORAL COMMISSION**

*There is unresolved issue in SIEC regarding cash withdrawal by the Commission's former Director Finance (Aliyu Abubakar) without the Commission receiving value for the withdrawals and transfers that could not be traced, as stated below;*

a) Cash withdrawal by former Director of Finance	₦511,821,976.00
b) Transfer not traceable	<u>₦ 34,406,616.00</u>
<b>Total</b>	<b><u>₦546,228,592.00</u></b>

The matter is with the State Attorney General, Ministry of Justice.

#### **4. UMARU MUSA YAR'ADUA UNIVERSITY, KATSINA**

##### **a) 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 14 No Staff and measures should be instituted to prevent reoccurrence through legal Department of the University or the Attorney General.

##### **b) VALUATION AND INCORPORATION OF ABUJA'S PROPERTY IN THE FINANCIAL STATEMENT**

The University has not valued and incorporated the value of the building allocated to it by HAD Property Limited and its inclusion in the Fixed Assets Register and Financial Statement as there was no documentary evidence to that effect. The total sum of ₦11,575,200.00 was allocated by DPP and D in 2023 for fencing work and electrical cabinet work, POP repairs and plumbing on the property which was not incorporated.

**RECOMMENDATION:** we advise management should engage a professional value to value the property and the cost should be

*incorporated in the University's Fixed Assets Register and Financial Statement.*

**c) NON UPDATING OF FIXED ASSET REGISTER**

*Previously we recommend that soft copy of the University Fixed Assets Register should be updated and all Assets of the University should have identification number while inventory, check list should be hung in all the location of the assets. This was not implemented during the year under review.*

**d) 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.*

**5. MINISTRY OF WATER RESOURCES**

**CONTRACT FOR THE REHABILITATION OF AJIWA DAM AND WATER WORKS, CLARIFIERS AND STORAGE TANKS**

*During the Audit Routine Exercise 2023. It was observed that contract was Awarded to KAIBO INTERNATIONAL NIG Ltd on 27<sup>th</sup> April, 2016 at the Cost of ₦1,996,861,690.85 with the completion period of 18 months. The sum of ₦796,744,676.30 was the advance payment to the Company and the contract was BONDED/ GUARANTEED by Diamond/Access Bank plc, the company abandon site and fail to make reasonable progress of the project.*

*Due to the in ability by the Company to recover the advance payment the Auditor General directed the management of the ministry to write a letter to the bank for the recovery of the remaining advance payment ₦213,146,053.71.*

*As at the time of writing this report, the Diamond Bank have not remit back the remaining Advance to the State Government Account due the in ability to secure Approval from the Bank headquarters.*

## **B. CURRENT UN RESOLVED ISSUES**

### **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 in the year 31<sup>st</sup> December, 2022 while additional sum of ₦452,663.31 was recovered within the year under review and balance of ₦3,589,614.84.*

#### **(b) Housing Scheme**

*The Authority operate Seven (7) Housing Scheme, Six (6) Scheme belong to the State Government and one (1) scheme is owned by thirty four (34) Local Governments Councils as follows:*

<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>Katsina Housing Estate(KAFE ABUJA)</i>	<i>151</i>	<i>3,942,024,715.11</i>	<i>3,081,635,975.77</i>	<i>430,618,037.02</i>	<i>3,512,254,012.79</i>	<i>429,770,702.32</i>
<i>ii.</i>	<i>Sir Usman Nagogo(BARHIM) Housing Estate</i>	<i>500</i>	<i>1,447,444,504.53</i>	<i>1,286,586,429.19</i>	<i>31,869,452.98</i>	<i>1,318,455,882.17</i>	<i>128,988,622.36</i>
<i>iii.</i>	<i>Sarki Abdurrahman (MAKERA)Housing Estate</i>	<i>252</i>	<i>419,209,200.00</i>	<i>371,501,954.21</i>	<i>6,310,333.01</i>	<i>377,812,287.22</i>	<i>41,396,912.78</i>
<i>iv.</i>	<i>Muhammadu Kabir Usman Housing Estate</i>	<i>250</i>	<i>1,279,540,044.50</i>	<i>932,020,910.03</i>	<i>139,595,355.80</i>	<i>1,071,616,265.83</i>	<i>207,923,778.67</i>
<i>v.</i>	<i>Goruba Housing Estate</i>	<i>272</i>	<i>563,355,834.76</i>	<i>545,027,109.87</i>	<i>13,415,762.21</i>	<i>558,442,872.08</i>	<i>4,912,962.68</i>
<i>vi.</i>	<i>Federal Medical Center Housing Estate</i>	<i>185</i>	<i>1,796,273,431.10</i>	<i>295,270,932.62</i>	<i>483,535,635.99</i>	<i>778,806,568.61</i>	<i>1,017,466,862.49</i>

<b>TOTAL</b>	<b>1610</b>	<b>9,447,847,730.00</b>	<b>6,512,043,311.69</b>	<b>1,105,344,577.01</b>	<b>7,617,387,888.70</b>	<b>1,830,459,841.30</b>
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*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 ₦6,512,043,311.69 was recovered as at 31<sup>st</sup> December, 2022 while additional sum of ₦1,105,344,577.01 was recovered during the year under review. The six (6) scheme has outstanding balance of ₦1,830,459,841.30 as at 31<sup>st</sup> December, 2023.*

#### **A. Ahmadu Bello Housing Estate (Belonging to (34) Local Government Councils)**

<b>S/N</b>	<b>HOUSING ESTATE</b>	<b>NO. OF HOUSES</b>	<b>AMOUNT OF LOAN (₦)</b>	<b>PREVIUORS REPAYMENT (₦)</b>	<b>CURRENT REPAYMENT (₦)</b>	<b>CUMULATIVE REPAYMENT (₦)</b>	<b>OUTSTANDING (₦)</b>
i.	Ahmadu Bello Housing Estate	510	2,627,949,860.24	1,481,290,546.54	367,723,179.76	1,849,013,726.30	778,936,133.94

*The thirty four (34) Local Government Councils of the State constructed 510 Houses at the cost of ₦2,627,949,860.24 their houses are managed by the Housing Authority. These houses are managed by the Housing Authority. The sum of ₦1,481,290,546.54 was recovered as at 31<sup>st</sup> December, 2022 while additional sum of ₦1,849,013,726.30 was recovered during the year under review. The sum of ₦778,936,133.94 is outstanding as at 31<sup>st</sup> December, 2023. It is to be noted that the condition of the scheme, is that Civil Servants 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. KATSINA STATE WATER BOARD**

### **Receivable and Prepayment;**

*As at the period of reporting the Board has a total debt of ₦994,809,183.00 on water billing as per breakdown below; ₦*

<i>Trade Debtors Domestic Consumers</i>	-	907,616,498.00
<i>Commercial Consumers</i>	-	67,577,343.00
<i>Industrial Consumers</i>	-	3,331,730.00
<i>Institution/Agency/Federal</i>	-	6,820,189.00
<i>Parastatals</i>		
<i>L.G.E.A's</i>	-	-
<i>Local Governments</i>	-	-
<i>State Parastatals</i>	-	8,989,523.00
<i>Water Tank</i>	-	223,900.00
<i>Water Rates Uncredited</i>	-	-
<i>Staff Debtors</i>	-	<u>250,000.00</u>
<b>Total</b>	<b>=</b>	<b><u>994,809,183.00</u></b>

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 2022 which was ₦1,024,111,636.00, while the debt of reporting period was ₦994,809,183.00 which shows an decrease of ₦29,302,453.00.

### **3. KATSINA STATE TRANSPORT AUTHORITY (KTSTA)**

The Management of Katsina State Transport Authority was able to awards the contract in the total sum of ₦654,237,812.35 and paid the total sum of ₦357,264,790.00 leaving the outstanding balance of ₦296,973,022.35 which shows the 54.61% project performance, details stated below;

<i>S/N</i>	<i>PROJECT TITLE</i>	<i>CONTRACT</i> ₦	<i>CONTARCTOR</i>	<i>PAID SUM</i> ₦	<i>OUTSTANDING</i> ₦	<i>STATUS</i>
1	Construction of KTSTA modern terminus at Dandagoro	336,973,022.35	M/S Muntasrab Global Concept ltd.	40,000,000.00	296,973,022.35	Ongoing



2	Construction of 4cubicles toilets at Kano terminus	1,363,370.00	Direct Labour	1,363,370.00	None	100%
3	Procurement of 12No. T/Hiace Buses/Official Car	207,500,000.00	Direct Purchase	207,500,000.00	None	100%
4	Rehabilitation of male and female toilets and construction of female mosque at KTSTA main depot and Gidan Mutum Daya Toilets	2,904,920.00	Direct Labour	2,904,920.00	None	100%
5	General Maintenance of vehicles	54,639,950.00	Direct Labour	54,639,950.00	None	100%
6	Purchased of spear part/consumables	42,558,450.00	Direct purchased	42,558,450.00	None	100%
7	Development and Donations	5,158,100.00	Direct Labour	5,158,100.00	None	100%
8	Purchased of Computers/Printers	3,140,000.00	Direct purchased	3,140,000.00	None	100%
<b>Total</b>		<b>654,237,812.35</b>		<b>357,264,790.00</b>	<b>296,973,022.35</b>	<b>54.61%</b>

#### **4. KATSINA STATE RURAL ELECTRICATION BOARD**

*The Rural Electrification Board have outstanding issues for the purchase of poles, cables and transformers amounting to ₦9,569,079,970.05 pre-privatization and ₦3,251,057,685.04 post-privatization 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.*

## **5. DRUGS AND MEDICAL SUPPLY AGENCY**

*The sum of ₦1,309,813,570.00 was utilized to purchase Drugs, for Drugs Revolving Funds (DRF) programme and sum the of ₦1,437,393,508.00 was realized as total sales of drugs across the State facilities during the year.*

*The Agency Budget the sum of ₦52,296,000.00 as Commission mark-up of Sales of Drug and Generated the sum ₦47,394,355.77 as mark-up collection. Also the sum of ₦37,367,486.00 was expended within the year under review leaving balance of ₦10,026,869.77 as savings.*

*Also it was observed that sum of ₦2,044,630.19 un refundable amount of Drugs Revolving Fund (DRF) from 4No. Comprehensive Health Care (CHC) were received the Drug since 2022, but up to the time of writing this report they failed to recover the amount of drugs collected, as shown below;*

### **UN REFUNDABLE DRUGS AMOUNT FROM CHC**

<b>S/N</b>	<b>LAST DATE OF COLLECTION</b>	<b>FACILITY NAME</b>	<b>LOCAL GOVERNMENT</b>	<b>AMOUNT ₦</b>	<b>REMARKS</b>
1	15/12/2022	CHC Batagarawa	Batagarawa	493,431.36	Since 2022 Stop Collecting Drugs
2	06/06/2022	CHC Kaita	Kaita	425,536.65	Since 2022 Stop Collecting Drugs
3	09/06/2022	CHC Ketare	Kankara	584,708.73	Since 2022 Stop Collecting Drugs
4	06/03/2023	CHC Kafur	Kafur	540,953.45	Since 06/03/2023 Stop Collecting Drugs
<b>Total</b>				<b>2,044,630.19</b>	

*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 noticed most of the junior staff task were handled by Directors.*

**6. KATSINA STATE INTERNAL REVENUE SERVICES:**

The sum of ₦243,010,219.00 is receivable by the Katsina State Internal Revenue Services, ₦91,128,832.00 Loan payable and ₦49,709,305.32 Documentation and Number Plate against Katsina State Internal Revenue Services as details below;

	₦	₦
Receivable by KTIRS		N243,010,219.00
Less: Loan Payable	91,128,832.00	
Documentation and Plate no.	<u>49,709,305.32</u>	<u>140,838,137.32</u>
Receivable against Katsina State Government		<u><b>102,172,081.68</b></u>

₦102,172,081.68 is an outstanding balance of receivable against KTSG.

**7. 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	<u>57,646,856.50</u>
<b>Total =</b>	<b><u>1,810,505,743.31</u></b>

₦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.

## **8. MINISTRY OF BASIC AND SECONDARY EDUCATION**

### **a) REVENUE**

The sum of ₦2,685,000.00 was Budgeted for Revenue within the year and the sum of ₦10,685,000.00 was generated.

### **b) FEEDING OF BOARDING STUDENTS PROGRAMME**

The sum of ₦805,945,500.00 was expended for feeding programme of Boarding Secondary Schools in the State under Ministry of Basic and Secondary Education and Science and Technical Education Borad.

*During the period His Excellency, the Executive Governor approved the increment of the feeding allowance from ₦150.00 to ₦270.00 per head.*

## **9. KATSINA STATE HIGH COURT OF JUSTICE**

### **(i) Revenue**

*The sum of ₦70,000,000.00.00 was Budgeted as target for Revenue under the High Court of Justice and the sum of ₦33,727,750.00 was generated comprising ₦18,397,350 as Court fees and ₦15,30,400.00 as Court fines within the year.*

### **(ii) Capital Expenditure**

*The sum of ₦1,270,000,000.00 was Budgeted as Capital Expenditure in the year under review and the sum of ₦704,513,640.00 was expended to Renovate the New High Court Complex, Multidoor Court/Establishment of CCDC AT 34 LGA's, Construction of Institutional House for Judiciary and Construction of High Court Judges Residence.*

### **(iii) Recurrent Expenditure (Over Head Cost)**

*The sum of ₦517,440,000.00 Budgeted as Recurrent Expenditure (Overhead Cost) and the sum of ₦342,158,336.90 was utilized as operational cost within the year under review.*

## **10. JUDICIAL SERVICE COMMISSION**

### **(i) Revenue**

*The sum of ₦1,000,000.00 was Budgeted as target for Revenue under the Judicial Service and the sum of ₦266,000.00 was generated as sales of forms within the year.*

### **(ii) Capital Expenditure**

*The sum of ₦11,450,000.00 was Budgeted as Capital Expenditure in the year under review and the sum of ₦20,050,000.00 was expended for the Renovation & furnishing of JSC Secretariate, Purchase of office equipment's and Purchase of Motor Vehicles.*

### **(iii) Recurrent Expenditure (Over Head Cost)**

*The sum of ₦36,930,175.00 Budgeted as Recurrent Expenditure (Overhead Cost) and the sum of ₦31,754,785.43 was utilized as operational cost within the year under review.*

### **(iv) OBSERVATION IN SCHEME OF SERVICE FOR KATSINA STATE JUDICIARY SERVICE COMMISSION, JANUARY, 2019.**

*It was observed that the Scheme of Service for Katsina State Judiciary Service Commission is contrary with the Schemes of Service (Revised to 1<sup>st</sup> May, 2000) for the use in the Civil Service of the Federal Republic of Nigeria and Federal Judicial Service Commission Schemes of Service, 2010.*

*The Katsina State Judicial Service Commission was requested to review the Scheme of Service in line with Global Practice and advised to consult Office of the Head of Civil Service of the State and Department of Establishment, Pension and Training for guidance.*

## **11. SHARIA COURT OF APPEAL**

### **(i) Revenue**

*The sum of ₦3,000,000.00 was Budgeted as anticipated Revenue within the year and the sum of ₦1,864,500.00 was generated.*

### **(ii) Capital Expenditure**

*The sum of ₦416,096,787.00 was Budgeted as Capital Expenditure in the year under review and the sum of ₦172,540,000.00 was expended for Renovation of Court Buildings at Funtua, Daura, Malumfashi, Musawa, Baure and Faskari, Renovation and Landscaping of Headquarters Complex, Construction of Kadi House at GRA, Katsina, Purchasing of Generators, Purchase of Vehicle and Construction of Conference Hall at Headquarters.*

### **(iii) Recurrent Expenditure (Over Head Cost)**

*The sum of ₦140,093,130.00 Budgeted as Overhead Cost and the sum of ₦131,088,130.00 was utilized as operational cost within the year under review.*

## **12. MINISTRY OF BUDGET AND ECONOMIC PLANNING**

### **(A) RECURRENT EXPENDITURE (OVER HEAD COST)**

*The sum of ₦167,020,000.00 Budgeted as Recurrent Expenditure (Overhead Cost) and the sum of ₦69,124,865.31 was utilized as operational cost within the year under review.*

## **(B) CAPITAL EXPENDITURE**

*The sum of ₦685,000,000.00 was Budgeted as Capital Expenditure in the year under review and the sum of ₦75,110,000.00 was expended to Rehabilitate the Old Government House, Office Renovation, Citizen Budget Project and State Development Plan Exercise.*

## **13. DEPARTMENT OF INTER-GOVERNMENTAL RELATION AND DEVELOPMENT PARTNERS**

### **(i) Revenue**

*The Department of Inter-Governmental Relation and Development Partners revenue generated during the year under review was ₦106,568,133.00 against anticipated figure of ₦110,000,000.00. This shows 96.88% performance. The attention of Special Adviser has been called to intensify effort on boosting revenue generation.*

### **(ii) Recurrent Expenditure (Over Head)**

*The Department of Inter-Governmental Relation and Development Partners recurrent expenditure (overhead) during the year under review was ₦101,535,856.72 against anticipated figure of ₦200,283,654.00. This shows 50.70% performance.*

### **(iii) Capital Expenditure**

*The Department of Inter-Governmental Relation and Development Partners capital expenditure during the year under review was ₦16,772,830.13 against anticipated figure of ₦80,000,000.00. This shows 20.97% performance.*



#### **14. KATSINA STATE HOUSE OF ASSEMBLY**

(i) **Recurrent Expenditure**

*The sum of ₦4,073,102,051.00 was Budgeted as Recurrent Expenditure (overhead) in the year under review and the sum of ₦3,894,602,051.00 was expended for operational activities.*

(ii) **Capital Expenditure**

*The sum of ₦3,843,000,000.00 was Budgeted as Capital Expenditure within the year under review and the sum of ₦3,533,000,000.00 was expended to procure of new Vehicles, Economic Empowerment in 34LGA's, Renovation works, and Hajj Exercise.*

#### **15. MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**

##### **DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE**

a) **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 Programs in 10 selected Local Governments. These LGAs include Jibia, Kurfi, Dutsinma, Safana, Danmusa, Kankara, Batsari, Faskari, Dndume and Sabuwa. ₦5,640,720,228.53 was expended leaving the balance of ₦609,279,771.47*

*The following are the Projects executed under the Ranch Development Program: -*

**RANCH DEVELOPMENT PROGRAMME: - 14 NO PROTO-TYPE INFRASTRUCTURES**

<b>S/N</b>	<b>LOCAL GOVERNMENT</b>	<b>PROJECTS</b>	<b>LOCATION</b>	<b>TOTAL (₦)</b>
1	JIBIA	A) Vet. Clinic B) Mini Vet. Clinic C) Dispensary D) Slaughter House E) Mini Slaughter Slab F) Nomadic school G) Breeding center H) Milk Collection center I) Pastoralist houses J) Solar Powered Borehole K) Motorized Borehole L) Juma'at Mosque M) Five Daily Prayer Mosque N) Watering troughs	Jibia town Mil Takwas Dan Arau Jibia Town Mil Takwas  Kwarare Mil Takwas Mil Takwas  Mil Takwas  Tashar Kirkiri  Mil Takwas  Dan arau Kwarare  Mil Takwas	
		<b>TOTAL</b>		<b>305,041,037.88</b>
2	BATSARI	A) Vet. Clinic B) Mini Vet. Clinic C) Dispensary D) Slaughter House E) Mini Slaughter Slab F) Nomadic school G) Breeding center H) Milk Collection center I) Pastoralist houses J) Solar Powered Borehole K) Motorized Borehole L) Juma'at Mosque M) Five Daily Prayer Mosque N) Watering Troughs	Batsari DajinYar'bara Dajin Yar'bara Batsari Dajin Yar'bara  Dajin Yar'bara Dajin Yar'bara Dajin Yar'bara  Dajin Yar'bara  Dajin Yar'bara Dajin Yar'bara  Batsari Town Dajin Yar'bara  Dajin Yar'bara	
		<b>TOTAL</b>		<b>305,041,037.88</b>

3	KURFI	A) Vet. Clinic	Kurfi	
		B) Mini Vet. Clinic	Tsauri Village	
		C) Dispensary	Tsauri Village	
		D) Slaughter House	Tsauri Village	
		E) Mini Slaughter Slab	Tsauri Village	
		F) Nomadic school		
		G) Breeding center	Tsauri Village	
		H) Milk Collection center	Tsauri Village	
		I) Pastoralist houses		
		J) Solar Powered Borehole	Tsauri Village	
		K) Motorized Borehole	Tsauri Village	
		L) Juma'at Mosque		
		M) Five Daily Prayer Mosque	Tsauri Village	
		N) Watering Troughs	Tsauri Village	
			Tsauri Village	
			Tsauri Village	
		<b>TOTAL</b>		<b>305,041,037.88</b>
4	DUTSINMA	A) Vet. Clinic	Dutsinma	
		B) Mini Vet. Clinic	Garhi Village	
		C) Dispensary	Garhi Village	
		D) Slaughter House	Dutsinma	
		E) Mini Slaughter Slab	Garhi Village	
		F) Nomadic school		
		G) Breeding center	Garhi Village	
		H) Milk Collection center	Garhi Village	
		I) Pastoralist houses		
		J) Solar Powered Borehole	Garhi Village	
		K) Motorized Borehole	Garhi Village	
		L) Juma'at Mosque		
		M) Five Daily Prayer Mosque	Garhi Village	
		N) Watering Troughs	Dabawa	
			Garhi Village	
			Garhi Village	
		<b>TOTAL</b>		<b>305,041,037.88</b>

5	SAFANA	A) Vet. Clinic	Safana Town	
		B) Mini Vet. Clinic	Runka	
C) Dispensary	Gimi			
D) Slaughter House	Safana			
E) Mini Slaughter Slab	Gimi			
F) Nomadic school				
G) Breeding center	Runka			
H) Milk Collection center	Gimi Runka			
I) Pastoralist houses				
J) Solar Powered Borehole	Gimi			
K) Motorized Borehole	Gimi			
L) Juma'at Mosque				
M) Five Daily Prayer Mosque	Gimi/Safana			
N) Watering Troughs	Gimi Gimi			
<b>TOTAL</b>				<b>305,041,037.88</b>
6	DANMUSA	A) Vet. Clinic	Danmusa	
		B) Mini Vet. Clinic	T. Mai alewa	
C) Dispensary	Maigezaji			
D) Slaughter House	Danmusa			
E) Mini Slaughter Slab	Tashar mai			
F) Nomadic school				
G) Breeding center	alewa			
H) Milk Collection center	Maigezaji Maigezaji			
I) Pastoralist houses				
J) Solar Powered Borehole	Maigezaji			
K) Motorized Borehole	Maigezaji			
L) Juma'at Mosque				
M) Five Daily Prayer Mosque	Tasharmaialewa			
N) Watering Troughs	Maigezaji Tashar mai alewa Maigezaji			
<b>TOTAL</b>				<b>305,041,037.88</b>
7	KANKARA	A) Vet. Clinic	Kankara	
		B) Mini Vet. Clinic	Gundawa	
C) Dispensary	Gundawa			
D) Slaughter House	Kankara			
E) Mini Slaughter Slab	Gundawa			
F) Nomadic school				
G) Breeding center	Gundawa			
H) Milk Collection center	Gundawa Gundawa			
I) Pastoralist houses				

		<p>J) Solar Powered Borehole</p> <p>K) Motorized Borehole</p> <p>L) Juma'at Mosque</p> <p>M) Five Daily Prayer Mosque</p> <p>N) Watering Troughs</p>	<p>Gundawa</p> <p>Gundawa</p> <p>Kankara, Gundaw</p> <p>Wawar Kaza</p> <p>Wawar Kaza</p> <p>Gundawa</p>	
		<b>TOTAL</b>		<b>305,041,037.88</b>
8	FASKARI	<p>A) Vet. Clinic</p> <p>B) Mini Vet. Clinic</p> <p>C) Dispensary</p> <p>D) Slaughter House</p> <p>E) Mini Slaughter Slab</p> <p>F) Nomadic school</p> <p>G) Breeding center</p> <p>H) Milk Collection center</p> <p>I) Pastoralist houses</p> <p>J) Solar Powered Borehole</p> <p>K) Motorized Borehole</p> <p>L) Juma'at Mosque</p> <p>M) Five Daily Prayer Mosque</p> <p>N) Watering Troughs</p>	<p>Faskari</p> <p>Fankama</p> <p>Fankama</p> <p>Faskari</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Faskari</p> <p>Fankama</p> <p>Tsuru</p> <p>Fankama</p> <p>Fankama</p>	
		<b>TOTAL</b>		<b>305,041,037.88</b>
9	DANDUME	<p>A) Vet. Clinic</p> <p>B) Mini Vet. Clinic</p> <p>C) Dispensary</p> <p>D) Slaughter House</p> <p>E) Mini Slaughter Slab</p> <p>F) Nomadic school</p> <p>G) Breeding center</p> <p>H) Milk Collection center</p> <p>I) Pastoralist houses</p> <p>J) Solar Powered Borehole</p> <p>K) Motorized Borehole</p> <p>L) Juma'at Mosque</p> <p>M) Five Daily Prayer Mosque</p> <p>N) Watering Troughs</p>	<p>Mani</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Daura</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Dandume</p> <p>Takalmawa</p>	

			Takalmawa	
		<b>TOTAL</b>		<b>305,041,037.88</b>
10	SABUWA	A) Vet. Clinic B) Mini Vet. Clinic C) Dispensary D) Slaughter House E) Mini Slaughter Slab F) Nomadic school G) Breeding center H) Milk Collection center I) Pastoralist houses J) Solar Powered Borehole K) Motorized Borehole L) Juma'at Mosque M) Five Daily Prayer Mosque N) Watering Troughs	Sabuwa Dungun Muazu Dungun Muazu Funtua Dungun Muazu  Dungun Muazu Dungun Muazu Dungun Muazu  Dungun Muazu Dungun Muazu Dungun Muazu  Dungun Muazu Dungun Muazu Dungun Muazu	
		<b>TOTAL</b>		<b>305,041,037.88</b>
	<b>GRAND TOTAL</b>			<b>3,050,410,378.80</b>

**RANCH DEVELOPMENT PROGRAMME: - 100-HECTOR PASTURE DEVELOPMENT**

S/€	LOCAL GOVERNMENT	PROJECTS	LOCATION	TOTAL (₦)
1	JIBIA	Pasture Land	Danchaffa	175,205,607.26
2	BATSARI	Pasture Land	Yar'bara	175,205,607.26

3	<i>KURFI</i>	<i>Pasture Land</i>	<i>Tsauri</i>	<i>175,205,607.26</i>
4	<i>DUTSINMA</i>	<i>Pasture Land</i>	<i>Garangamawa</i>	<i>175,205,607.26</i>
5	<i>SAFANA</i>	<i>Pasture Land</i>	<i>Gimi</i>	<i>175,205,607.26</i>
6	<i>DANMUSA</i>	<i>Pasture Land</i>	<i>Maigezaji</i>	<i>175,205,607.26</i>
7	<i>KANKARA</i>	<i>Pasture Land</i>	<i>Tsamiyar jino</i>	<i>175,205,607.26</i>
8	<i>FASKARI</i>	<i>Pasture Land</i>	<i>Fankama</i>	<i>175,205,607.26</i>
9	<i>DANDUME</i>	<i>Pasture Land</i>	<i>Takalmawa</i>	<i>175,205,607.26</i>
10	<i>SABUWA</i>	<i>Pasture Land</i>	<i>Dungun Muazu</i>	<i>175,205,607.26</i>
	<b>GRAND TOTAL</b>			<b>1,752,056,072.6</b>

**RANCH DEVELOPMENT PROGRAMME: - EARTH DAMS**

<i>S/N</i>	<i>LOCAL GOVERNMENT</i>	<i>PROJECTS</i>	<i>LOCATION</i>	<i>TOTAL (₦)</i>
<i>1</i>	<i>JIBIA</i>	<i>Earth Dam</i>	<i>Danchaffa</i>	<i>99,843,850.00</i>
<i>2</i>	<i>KANKARA</i>	<i>Earth Dam</i>	<i>Gundawa</i>	<i>99,843,850.00</i>
<i>3</i>	<i>DANDUME</i>	<i>Earth Dam</i>	<i>Takalmawa</i>	<i>99,843,850.00</i>
	<b>GRAND TOTAL</b>			<b>299,531,550.00</b>

**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 SEASON**

Further to the 2022 Audit Report, Katsina State Government after input supplied file a case with Federal High Court of Justice/EFCC in 2023, The State Government makes another part payment to the tune of ₦100,000,000.00 to the input supplies Company comprises the following;

	₦
(i) MM BETO	20,000,000.00
(ii) NASAGIRU GLOBAL	27,500,000.00
(iii) YERIMA MAIKEK	<u>52,500,000.00</u>
<b>Total</b>	<b><u>100,000,000.00</u></b>

As at the time of writing this report the remaining input supplies balance is ₦428,833,000.00.

## **16. MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS**

It was observed that due to the Insecurity situation in the State, the current administration introduce and established Community Watch Corps to deals with Internal Security Challenges, the Ministry Budgeted the sum of ₦3,000,000,000.00 for the supply of Armory Weapons within the year under review and expended the sum of ₦1,300,000,000.00 leaving the balance of ₦1,700,000,000.00.

## **17. MULTINATIONAL PROGRAMMES**

### **a) AGRO CLIMATIC RESILIENCE IN SEMI ARID LANDSCAPE (ACReSAL).**

The Agro climatic resilience in semi-arid landscapes ACReSAL Signed a subsidiary loan agreement between Federal Government of Nigeria and Katsina state Government on the World Bank Assisted (ACReSAL). The



project was signed on 5<sup>th</sup> May, 2022. The ACRoSAL project received the sum of USD 2,000,000.00 @460/\$ ₦920,000,000.00 in 2022 as Loan take up. Additional Loan of ₦564,886,970.33 was received from IDA and Exchange Difference Gain of ₦621,046,041.57. Total received of ₦2,105,933,011.90 with an expenditure of ₦1,662,896,483.24. Naira A/c balance was ₦443,036,528.66.

**b) Accelerating Nutrition Results in Nigeria (ANRIN) under Ministry of Health**

The Accelerating Nutrition Result in Nigeria is a world bank program in partnership with Katsina State Government under Ministry of Health. 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 ₦257,539,775.32 during the year under review as per below table;

	₦	₦
(i) 2022 Closing balance	17,371,094.37	
(ii) 2023 additional Loan received	<u>312,618,684.54</u>	329,989,778.91
Less Expenditure		<u>(257,539,775.32)</u>
<b>Balance as at (31/12/2023)</b>		<b><u>59,981,876.04</u></b>

**c) Accelerating Nutrition Results in Nigeria (ANRIN) State Primary Health Care Agency**

The Accelerating Nutrition Result in Nigeria is a world bank program in partnership with Katsina State Government under State Primary Health Care Agency. 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 ₦134,284,480.65 during the year under review as per below table;

	₦	₦
(iii) 2022 Closing balance	2,098,960.11	
(iv) 2023 additional Loan received	<u>172,370,195.00</u>	174,469,155.11
Less Expenditure		<u>(134,284,480.65)</u>
<b>Balance as at (31/12/2023)</b>		<b><u>40,184,674.46</u></b>

**d) 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 18<sup>th</sup> February, 2020 and will end by 30<sup>th</sup> 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.

**Project Financing**

The project expended the sum of ₦1,062,880,891.62 during the year under review as per below table;

	₦	₦
(i) 2022 Closing balance	1,601,706,397.67	
(ii) 2023 Additional Loan received	793,621,425.29	

(iii)	2023 Exchange Diff Gain	<u>1,261,412,208.90</u>	3,656,740,031.86
	Less Expenditure		<u>1,062,880,891.62</u>
	<b>Balance as at (31/12/2023)</b>		<b><u>2,593,859,140.24</u></b>

The State Government releases the sum of ₦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 31<sup>st</sup> 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.

### e) **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*

**(i) SURWASH PROJECT ( IPF Component) Ministry Of Water Resources**

*The program received the sum ₦352,000,000.00 from state government in the year 2022 for the operational expenses and payment of three consultants, As well the project has of ₦111,537,033.98 and received additional of ₦426,360,000.00 from the World Bank and expended the sum ₦128,658,865.19 leaving the balance of ₦387,442,962.16 during the year under review.*

(ii) **SURWASH PROJECT PforR Component) Ministry Of Water Resource.**

*The SURWASH Program under PforR component received a Loan to the tune of ₦6,488,421,425.29 and make an expenditure of ₦5,857,002,337.06 leaving the balance of ₦631,419,284.48 during the year under review.*

*It was observed that, there is engagement of External Auditors by the Project Implementation Unit. The engagement of External Auditors is the Constitutional responsibility of the Auditor General.*

f) **AGILE World Bank Loan Programme under Ministry of Basic and Secondary Education**

*The AGILE World Bank Loan Programme under Ministry of Basic and Secondary Education has opening balance of ₦2,191,319,687.75, Loan receipt of ₦10,685,334,275.90 and Exchange Difference Gain of ₦1,243,528,919.84 making total of ₦14,120,182,883.49 during the year and expended the sum of ₦10,546,174,100.80 leaving balance of ₦3,574,008,782.69.*

g) **Better Education Delivery for All-Additional Financing (BESDA-AF) under State Universal Basic Education Board (SUBEB)**

*The Better Education Delivery for All-Additional Financing (BESDA-AF) under State Universal Basic Education Board (SUBEB) has opening balance of ₦398,612,534.77 and received Grant of ₦460,000,000.00 making total of ₦858,612,534.77 during the year and the sum of ₦74,426,246.22 was expended leaving balance of ₦784,186,288.55.*

**h) Hassan Usman Katsina Polytechnic**

The Hassan Usman Katsina Polytechnic received Internal Grant of ₦741,685,549.08 during the year and the sum of ₦546,832,715.50 was expended leaving balance of ₦194,852,833.58.

**i) Umaru Musa Yar'adua University**

The Umaru Musa Yar'adua University received Internal Grant of ₦963,724,047.41 during the year and the sum of ₦963,724,047.41 was expended.

**j) KATSINA STATE CARE.**

The state cares coordinating unit and three (3nos) Delivery platforms (DPs), Result Area 1,2 and 3 received the sum of ₦3,100,366,084.24 as third Circle for the execution of program activities on the Basis of the Beneficiary's as follows:

<b>RESULT AREA</b>	<b>DELIVERY UNIT</b>	<b>GRANT AMOUNT</b> (₦)
RA 1	C.S.D.A	1,205,540,000.00
RA 2	FADAMA	1,550,000,000.00
RA 3	KASEDA	204,826,084.24
	S.C.C.U	140,000,000.00
<b>TOTAL</b>		<b>3,100,366,084.24</b>

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

The Community and Social Development Agency (Result Area I) received the Grant of ₦1,205,540,000.00 for DLI 1.3 and DLI 1.4 as detailed on Table A below;

**TABLE A**

<b>D.L.I</b>	<b>GRANT (₦)</b>
1.3	546,981,944.65
1.4	658,558,055.35
<b>TOTAL</b>	<b>1,205,540,000.00</b>

The Result Area 1 C.S.D.A have expended the total sum of ₦1,132,128,984.46 for Grant to Community and ₦199,888,006.94 operating cost as well as performance as detailed on Table B below;

**TABLE B**

<b>Result Area</b>	<b>GRANT RECEIVED (₦)</b>	<b>EXPENDITURE</b>			<b>Performance</b>	
		<b>GRANT TO LIVELIHOOD/ COMMUNITY (₦)</b>	<b>OPERATING COST (₦)</b>	<b>TOTAL (₦)</b>	<b>VARIANCE (₦)</b>	<b>%</b>
DLI 1.3	546,981,944.65	435,000,000.00	72,373,095.94	507,373,095.94	39,608,848.71	92.76%
DLI 1.4	658,558,055.35	497,240,977.52	127,514,911.00	624,755,888.52	33,802,166.83	94.87%
<b>Total</b>	<b>1,205,540,000.00</b>	<b>932,240,977.52</b>	<b>199,888,006.94</b>	<b>1,132,128,984.46</b>	<b>73,411,015.54</b>	<b>93.91%</b>

Project Implementation, Monitoring and Evaluation was carried out and it was confirmed that the Community Projects were done according to specifications of the Bill of Quantities and World Bank standard, except the Project at Unguwar Yarima Community, Matazu Local Government

Area, where Construction of a Block of 3 Classroom with furniture's and Construction of 4 cubicle VIP Toilet were not completed.

The Community were invited and instructed to complete the Project within 2 weeks as at time of writing this report.

Table B illustrate the performance for the DLI 1.3 and DLI 1.4.

A. (i) **DLI 1.3 LIVELIHOOD GRANT** The CSDA disbursed the sum of ₦435,000,000.00 to the 6100 self-employed youth as grant in the State. It was observed that the livelihood grant beneficiaries were selected from 20 LGAs that comprise of Bakori, Sabua, Malumfashi, Matazu, Musawa, Dandume, Batsari, Danmusa, Kurfi, Safana, Rimi, Charanchi, Batagarawa, Kaita, Kankia, Baure, Inagawa, Mashi, Kusada and Zango. The disbursement was based on screening of micro - business plans submitted by household enterprises and were fully paid to the 8,800 beneficiaries as stated below;

<b>DLI 1.3</b>							
<b>S/N</b>	<b>LGA</b>	<b>NUMBER BENEFICIARIES</b>			<b>AMOUNT DISBURSED TO BENEFICIARIES</b>		
		<b>MALE</b>	<b>FEMALE</b>	<b>TOTAL</b>	<b>MALE (₦)</b>	<b>FEMALE (₦)</b>	<b>TOTAL (₦)</b>
1	Bakori	124	200	324	6,190,000.00	9,670,000.00	15,860,000.00
2	Sabuwa	132	170	302	6,590,000.00	8,040,000.00	14,630,000.00
3	Malumfashi	123	144	267	6,100,000.00	7,095,000.00	13,195,000.00
4	Matazu	120	183	303	5,980,000.00	8,490,000.00	14,470,000.00
5	Musawa	101	200	301	5,050,000.00	9,955,000.00	15,005,000.00
6	Dandume	111	188	299	5,550,000.00	9,400,000.00	14,950,000.00
7	Danja	120	180	300	6,000,000.00	9,000,000.00	15,000,000.00
8	Funtua	200	211	411	10,000,000.00	10,550,000.00	20,550,000.00
9	Katsina	249	240	489	12,000,000.00	12,450,000.00	24,450,000.00
10	Bindawa	110	190	300	5,500,000.00	9,500,000.00	15,000,000.00
11	Batsari	128	200	328	6,400,000.00	9,860,000.00	16,260,000.00



12	Danmusa	116	139	255	5,800,000.00	6,820,000.00	12,620,000.00
13	Kurfi	113	207	320	5,650,000.00	10,295,000.00	15,945,000.00
14	Safana	107	200	307	5,350,000.00	9,585,000.00	14,935,000.00
15	Rimi	132	216	348	6,600,000.00	10,685,000.00	17,285,000.00
16	Charanchi	156	224	380	7,800,000.00	10,925,000.00	18,725,000.00
17	Batagarawa	144	198	342	7,200,000.00	9,680,000.00	16,880,000.00
18	Kaita	106	201	307	5,295,000.00	9,840,000.00	15,135,000.00
19	Kankia	109	178	287	5,450,000.00	8,865,000.00	14,315,000.00
20	Baure	117	179	296	5,845,000.00	8,320,000.00	14,165,000.00
21	Ingawa	123	164	287	6,145,000.00	7,960,000.00	14,105,000.00
22	Mashi	80	180	260	4,000,000.00	8,855,000.00	12,855,000.00
23	Kusada	127	173	300	6,350,000.00	8,455,000.00	14,805,000.00
24	Mani	126	174	300	6,300,000.00	8,700,000.00	15,000,000.00
25	Sandamu	117	183	300	5,850,000.00	9,150,000.00	15,000,000.00
26	Maiaduwa	120	180	300	6,000,000.00	9,000,000.00	15,000,000.00
27	Dutsi	119	181	300	5,950,000.00	9,050,000.00	15,000,000.00
28	Zango	116	170	286	5,800,000.00	8,060,000.00	13,860,000.00
<b>TOTAL</b>		<b>3,538</b>	<b>5,262</b>	<b>8,800</b>	<b>176,795,000.00</b>	<b>258,255,000.00</b>	<b>435,000,000.00</b>

**B. (ii) DLI 1.4 COMMUNITY AND VULNERABLE GROUP BASIC SERVICE DELIVERY:**

*The C.S.D.A was mandated to undertake 43 number Community Development plans direct to Beneficiaries, comprising of micro projects in the 4 sector of the intervention (Education, Water, Heath, and Drainages).*

*It was observed that the C.S.D.A. was able to achieve 43 number CDPs within 34 LGAs in the state. The number of individuals stated in the plans was achieved consisting a minimum of 1000 beneficiaries per plan.*

*It was confirmed that the following project were on going at the time of verification.*

The 43nos community development plans amounting to ₦512,619,564.45 (Allocation/grant ₦497,240,977.52 and community contribution 3% ₦15,378,586.93)

<b>S/N</b>	<b>DETAILS</b>	<b>AMOUNT (₦)</b>
1	CSDA Support (97%) Grant to Community	497,240,977.52
2	Community Contribution (3%)	15,378,586.93
<b>TOTAL</b>		<b>512,619,564.45</b>

### **OBSERVATION**

1. It was observed that the Terrazzo Floor at Gidan Danoda at Kankara Local Government was not provided in the sum of ₦585,000.00.
2. It was observed that the Project at Unguwar Yarima Community, Matazu Local Government Area, where Construction of a Block of 3 Classroom with furniture's and Construction of 4 cubicle VIP Toilet were not completed

#### **1) RESULT AREA 2 (FADAMA)**

The Result Area 2 (FADAMA) program is aim 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 of (3<sup>rd</sup>) Third circle. The Beneficiaries signed against their names for support they have collected and counter signed by leader of the Farmer Group.

**TABLE A**

Result Area	GRANT RECEIVED (₦)	EXPENDITURE			Performance	
		GRANT TO COMMUNITY (₦)	OPERATING COST (₦)	TOTAL (₦)	VARIANCE (₦)	%
DLI 2.1	228,485,000.00	114,910,000.00	7,138,000.00	122,048,000.00	106,437,000.00	53.42%
DLI 2.3	1,321,515,000.00	729,119,968.00	156,459,624.44	885,579,592.44	11,246.00	67.01%
<b>Total</b>	<b>1,550,000,000.00</b>	<b>844,029,968.00</b>	<b>163,597,624.44</b>	<b>1,007,627,592.44</b>	<b>542,372,407.56</b>	<b>65.01%</b>

**OPERATING COST**

Result area 2 Fadama have expended the sum of ₦163,597,624.44 as operating cost, ₦7,138,000.00 for D.L.I 2.1 and ₦156,450,624.44 for D.L.I 2.3.

**A. (i) DLI 2.1 AGRICULTURAL INPUT AND SERVICE PROGRAM.**

A total of 1170 farmers benefited from the Grant in 34 LGAs in the state amounting to ₦114,910,000.00. The programs were fully paid, details as stated on Table B below;

**TABLE B**

S/N	CATEGORIES	GRANT AMOUNT (₦)	GRANT DISTRIBUTED		PERFORMANCE	
			NO. OF BENEFICIARIES	GRANT AMOUNT (₦)	VARIANCE (₦)	%
1	Poultry	93,310,000.00	870	93,310,000.00	0.00	100.00%
2	Fishery	21,600,000.00	300	21,600,000.00	0.00	100.00%
<b>Total</b>		<b>114,910,000.00</b>	<b>1,170</b>	<b>114,910,000.00</b>	<b>0.00</b>	<b>100.00%</b>

**B. (ii) DLI 2.3 AGRICULTURAL ASSET PRODUCTION AND MITIGATING LOSS AND WEST PROGRAM**

*A total of 12,250 farmers benefited in 34 LGAs in the state amounting to ₦729,119,968.00. The programs were fully paid as stated on Table C below;*

**TABLE C**

S/N	CATEGORIES	GRANT AMOUNT (₦)	GRANT DISTRIBUTED		PERFORMANCE	
			NO. OF BENEFICIARIES	GRANT AMOUNT (₦)	VARIANCE (₦)	%
1	Thresher & PPE	15,400,000.00	200	15,400,000.00	0.00	100.00%
2	G/Nut Oil Extractor	38,760,000.00	680	38,760,000.00	0.00	100.00%
3	Thresher, Hammer Miller & PPE	22,050,000.00	300	22,050,000.00	0.00	100.00%
4	Hammer Miller & PPE	23,000,000.00	400	23,000,000.00	0.00	100.00%
5	Vegetable Grinding Machine	56,459,246.00	1470	56,448,000.00	11,246.00	99.98%
6	Power Tiller	195,500,000.00	4600	195,500,000.00	0.00	100.00%
7	Goats (Male & Female)	377,961,968.00	4600	377,961,968.00	0.00	100.00%
<b>Total</b>		<b>729,131,214.00</b>	<b>12,250</b>	<b>729,119,968.00</b>	<b>11,246.00</b>	<b>99.99%</b>

*Details for the distribution as per Local Government attached in the Annexure I.*

### 3) RESULT AREA 3 (KASEDA)

#### (i) DLI 3.2 FIRMS RECEIVING CONDITIONAL – OPERATIONAL SUPPORT GRANT

The State Cares Result Area3 delivery platforms under Katsina State Enterprise Development Agency (KASEDA). DLI 3.2 and 3.3 (operation support grant and IT enhancement grant) allocated 78.31% of ₦204,826,084.24 (₦160,400,000.00) to beneficiaries through bank of industry for disbursement. The sum of ₦19,248,000.00 for program execution and fund management based on agreement signed with BOI.

#### (ii) DLI 3.2 OPERATIONAL SUPPORT GRANT.

The Bank of Industry was mandated to distribute the third cycle 2023 operational support group and it consist of 2,718 beneficiaries based on category of firms as stated on Table A below;

**TABLE A**

<i>S/N</i>	<i>CATEGORIES</i>	<i>NO. FIRMS</i>	<i>AMOUNT (₦)</i>	<i>TOTAL (₦)</i>
1	<i>Nano Scale Firms</i>	2,500	50,000.00	125,000,000.00
2	<i>Micro Scale Firms</i>	150	100,000.00	15,000,000.00
3	<i>Small Scale Firms</i>	68	300,000.00	20,400,000.00
<b>TOTAL</b>		<b>2,718</b>	<b>-</b>	<b>160,400,000.00</b>
<b>Total Number of Targeted Firms</b>		<b>2,718</b>	<b>-</b>	<b>-</b>
<b>12% cost of BOI's Program Execution and Fund Management</b>				<b>19,248,000.00</b>
<b>Operational Cost</b>				<b>25,178,084.24</b>
<b>Grand Total</b>				<b>204,826,084.24</b>

However, out 2,718No. beneficiaries 1,102No. have been cleared and disbursed as 1<sup>st</sup> batch by BOI. Meanwhile, the 77No. are waiting for disbursement from the Bank of Industry and 1,539No. they have been enumerated and waiting for BVN and Account verification.

(iii) **DLI 3.3 IT ENHANCEMENT GRANT.**

It was confirmed that there was no performance on the DLI 3.3.

**OPERATING COST.**

Result area 3(KASEDA) expended the sum of ₦44,426,168.48 on operating expenses and fund management of BOI.

4) **S.C.C.U.**

The state cares coordinating unit received the sum of ₦140,000,000.00 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 ₦98,654,208.07 leaving balance of ₦41,345,791.93 as at 31<sup>st</sup> December, 2023.

**18. OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE STATE**

**RENOVATION OF GOVERNMENT QUARTERS.**

The sum of ₦15,499,280.00 was release to the committee for the Renovation of Government Quarters across the State as the 10<sup>th</sup> Phases of the exercise for the renovation of 25No. Government Quarters. This bring the total number of Houses renovated to 580 since the commencement of the policy in 2015 (Phase I – X).

The exercise was carried out at 7No. Zones of the State in which the allocation include;

<b>S/N</b>	<b>DESCRIPTION</b>	<b>NO. OF HOUSES</b>	<b>AMOUNT (₦)</b>
1	<b>Katsina Zone</b> HUK Polytechnic, KTAPU, EEC and CONAMKAT	7No. Houses	4,371,760.00
2	<b>Daura Zone</b> COHESKAT, General Hospital Mani and Daura	4No. Houses	2,483,880.00
3	<b>Dutsin-ma /Kankia Zone</b> Isa Kaita College of Education Dutsin-ma & General Hospital Dutsin-ma	7No. Houses	4,271,880.00
4	<b>Funtua/Malumfashi Zone</b> CONAMKAT, General Hospital Funtua and MOH Malumfashi	7No. House	4,371,760.00
<b>Total</b>			<b>15,499,280.00</b>

The sum of ₦15,499,280.00 was expended for the renovation of 25No. Government Quarters across the seven Zones of the State and it was verified that all works was executed according to the Bill of Quantity.

**19.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	-	-	-	-	-	-
	<b>TOTAL</b>	<b>582</b>	<b>1,466,126,108.71</b>	<b>559</b>	<b>1,183,951,178.85</b>	<b>46</b>	<b>139,203,378.91</b>	<b>55</b>	<b>127,869,022.01</b>	<b>41</b>	<b>15,102,528.94</b>

*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.*

## **20. 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;*

	<b>₦</b>
<i>i) Opening Balance-</i>	440,882.65
<i>ii) State Government contribution</i>	- 565,287,662.14
<i>iii) 34No. Local Governments Contribution</i>	- <u>577,935,862.00</u>
<b>Total=</b>	<b>1,143,664,406.79</b>
<i>iii)Less: Total Expenditure -</i>	<u>1,143,224,441.03</u>
<b>Closing Balance C/F</b>	<b><u>439,965.76</u></b>

*There was opening balance of ₦440,882.65, the State Government contributed the sum of ₦565,287,662.14, the 34 Local Governments Councils of the State contributed ₦577,935,862.00. Thus making a total sum of ₦1,143,664,406.79 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 ₦1,143,224,441.03. There was a Closing Balance of ₦439,965.76 at the end of the year under review.*

## **21. 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'*

	<b>₦</b>
<i>i) Opening Balance-</i>	399,052,307.70
<i>ii) State Government contribution</i>	- 1,504,776,275.76
<i>iii) 34No. Local Governments Contribution</i>	- <u>0.00</u>
<b>Total =</b>	<b>1,903,828,583.46</b>
<i>iii)Less: Total Expenditure -</i>	<u>0.00</u>
<b>Closing Balance C/F</b>	<b><u>1,903,828,583.46</u></b>

There was opening balance of ₦399,052,307.70, the State Government contributed the sum of ₦1,504,776,275.76, the thirty-four(34) Local Governments Councils of the State did not contribute anything. Thus making a total sum of ₦1,504,776,275.76 as income for the year.

Expenditure were no not incurred during the year under review. There was a Closing Balance of ₦1,903,828,583.46 as at 31<sup>st</sup> December, 2023.

## **22. SECURITY ESCROW ACCOUNT I**

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;

	<b>₦</b>
i. <b>Balance b/f</b>	<b><u>42,684.14</u></b>
<b>Closing Balance for the year c/f to 2024</b>	<b><u>42,684.14</u></b>

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.

## **23. 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 ₦58,185,515.52 contribution were made into the Account during the year as follows;

	<b>₦</b>
i. <b>Balance b/f</b>	58,185,515.52
ii. <b>State Government Contribution</b>	363,410,000.00
iii. <b>34No. Local Governments Councils Contribution</b>	<u>1,662,442,101.85</u>
<b>Total</b>	<b>2,084,037,617.37</b>
<b>Less: Total Expenditure</b>	<u>1,566,417,250.42</u>
<b>Closing Balance for the year c/f to 2023</b>	<b><u>517,620,366.95</u></b>

*There was opening balance of ₦58,185,515.52, the State Government contributed the sum of ₦363,410,000.00 and the 34No. Local Governments contributed ₦1,662,442,101.85. The sum of ₦1,566,417,250.42 was expended leaving a Balance of ₦517,620,366.95.*

#### **24. HARMONIZED REPORT ON 2024 CITIZEN BUDGET SENSITIZATION**

*In line with the global best practices His Excellency, the Executive Governor of Katsina State, Malam Dikko Umaru Radda Ph.D, CON directed the Ministry of Budget and Economic Planning under the leadership of the Honourable Commissioner, the Permanent Secretary and Directors of the Ministry to undertake a sensitization tour of all the 34LGAs clustered in the Seven old Local Governments to hear the aggregated views opinions and contributions of Stakeholders in respect of Citizen Budget inputs for possible inclusion into 2024 Budget.*

*The security and welfare of the people should be the primary concern of Government. The State should harness the resources for the nation and promote national prosperity in such manner as to secure the maximum welfare, freedom and happiness of every citizen.*

*In response to the yearnings and demands of citizens and the belief in participatory Governance, the Katsina State Government has institutionalized the collection of citizen input into its annual budget through annual meeting across the 34 LGAs. It is a stride to encourage inclusion and community ownership for improve service delivery.*

*The State effort for increase openness, inclusiveness and citizen's engagement in budget process as well as to generate citizens needs/demand into 2024 budget.*

*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)**

*Katsina State is one of the 11 states participating in the State Action on Business Reforms (SABER) Programme. This is a new Government programme designed to accelerate the implementation of critical actions that improve the business enabling environment across the States and the FCT. The performance agreement of the programme is hybrid containing PforR and IPF components.*

### **AREAS OF REFORMS**

- i). *Improved Planning and Accountability of Business Enabling Reforms.*
- ii). *Continued Transparency of Annual State Budget and Audited Financial Statements.*
- iii). *Strengthened and Transparent Debt Management.*
- iv). *Continuation of selected criteria from the States Fiscal Transparency, Accountability and Sustainability (SFTAS)*

*It is pertinent to note that Katsina State have successfully implemented the prior result areas within the time frame and confirmed to earned **\$4 million** as shown by the table below. The result has been submission to the Nigeria Governor's Forum (NGF) and presidential Enabling Business Environment (PEBEC) for onward submission to the World Bank. See report roman fig i – ix below after table.*

**Table 1. Disbursement Link Indicators (DLI)**

<b>S/N</b>	<b>Disbursement Linked Indicator (DLI)</b>	<b>Prior Results</b>
1.	<i>Land: CofOs Frilia Land based Invest.</i>	<i>\$1ml</i>
2.	<i>Investment Promotion (IPA)</i>	<i>\$1ml</i>
3.	<i>Transparency</i>	<i>\$1ml</i>
4.	<i>Trade: Internal Trade and Exports</i>	<i>\$1ml</i>
	<b>Total for Prior Results</b>	<b>\$4ml</b>

### **THE PRIOR RESULT**

- i). **Land Administration;**
  - a) *Procedures for obtaining C of O.*
  - b) *Fees schedule.*
  - c) <https://mols.kt.gov.ng>
- ii). **Katsina State Urban and Regional Planning Board;**

- a) *Procedure for obtaining Building/Construction Permits.*
- b) *Procedure for Signage Placement Application.*
- c) *Fees schedule.*
- d) <https://urpb.kt.gov.ng>
- iii). ***Commerce, Industry and Tourism;***
  - a) *Streamlining of registering business premises.*
  - b) *Fees schedule.*
  - c) <https://mokit.kt.gov.ng>
- iv). ***State Bureau for Public Procurement***
  - a) *Procedure for Contract registration.*
  - b) *Fees schedule.*
  - c) <https://bpp.kt.gov.ng>
- v). ***Katsina State Internal Revenue Service***
  - a) *Procedure for Vehicle registration.*
  - b) *Fees schedule.*
  - c) <https://irs.kt.gov.ng>
- vi). ***Water Board***
  - a) *Procedure for connection.*
  - b) *Fees schedule.*
  - c) <https://ktswb.com.ng>
- vii). ***Katsina State Investment Promotion Agency***
  - a) *Investment Incentives.*
  - b) *Executive Order.*
  - c) <https://kipa.kt.gov.ng>
- viii). ***Ministry of Finance***
  - a) <https://katsinastate.gov.ng/about-katsina/2020-budget/2023-budget>
- ix). ***Ministry of Budget and Economic Planning***  
<https://katsinastate.gov.ng/about-katsina/2020-budget/2023-budget>

### **BUSINESS ENABLING REFORM ACTION PLANS (BERAP)**

*Business Enabling Reform Action Plans are annual documents prepared by the state, approved by the State Executive Council and published on the State official website outlining the state's 12-month detailed plan on how to improve business enabling environment. The BERAPs must include:*

- i). *List of contributing entities*
- ii). *List of responsible entities for the actions.*
- iii). *Timelines.*
- iv). *Reform objective and defined actions.*
- v). *Targets (quantifiable impact of reform actions to the private sector);*

- vi). *Summary of private sector consultations except for the Annual State BERAP for 2023.*

**Table 2. CORE MDAs DELIVERABLES**

<b>S/N</b>	<b>MDAs</b>	<b>Results/Timeline</b>	<b>Status</b>
1.	<i>Accountant General, Ministry of Finance, Katsina.</i>	<i>i). Online publication of FY2022 Audited Financial Statement prepared in accordance with IPSAS and National Chart of Account (NCOA) by 31<sup>st</sup> July, 2023</i>	<i>Completed</i>
2.	<i>Ministry of Budget &amp; Economic Planning</i>	<i>i). Online publication Annual FY23 State Budget, prepared under the National Chart of Account by as at January, 2023</i>	<i>Completed</i>
3.	<i>Debt Management Office</i>	<i>i). Online publication of annual State Debt Sustainability Analysis and Debt Management Strategy (Report SDSA-DMSR) by December, 2022</i>	<i>Completed</i>
4.	<i>Bureau for Public Procurement</i>	<i>i). Online publication of Contract Application Guideline as at Nov, 2022.</i>	<i>Completed</i>
5.	<i>Office of the Auditor General of the State</i>	<i>i). Online publication of FY2022 Audited Financial Statement (AFS) prepared in accordance with IPSAS and National Chart of Account (NCOA) by 31<sup>st</sup> July, 2023</i>	<i>Completed</i>
6.	<i>Ministry of Justice</i>	<i>i). Improve efficiency and accountability in the service delivery of five business environment enabling (BEE) State MDAs.</i>	<i>Completed</i>



		ii). <i>Legal framework/ Executive Order for Katsina State Investment Incentive as at Nov, 2022</i>	<i>Completed</i>
	<b>(State High Court)</b>	iii). <i>Quick determination of commercial disputes by 30<sup>th</sup> June, 2023</i>	<i>Completed</i>
		iv). <i>Establishment of Small Claim Courts by 30<sup>th</sup> June, 2023</i>	<i>Completed</i>
7.	<i>Katsina State Internal Revenue Service</i>	i). <i>Online publication of Moto Vehicle Registration Guideline as at Nov, 2022.</i>	<i>Completed</i>
		ii). <i>Harmonized State and Local Government Revenue and Taxes Trade related inter-state fees and levies (Haulage fees) as at Nov, 2022</i>	<i>Completed</i>
8.	<i>Ministry of Lands &amp; Survey</i>	i). <i>Improved Land Administration and Land Investment Process</i>	<i>Completed</i>
		ii). <i>Online publication of Land Registration Guideline as at Nov, 2022.</i>	<i>Completed</i>
		iii). <i>Online publication of Building Permit Registration Guideline as at Nov, 2022.</i>	<i>Completed</i>
		iv). <i>Online publication of Signage Placement Application Guideline as at Nov, 2022.</i>	<i>Completed</i>
	<b>(Ministry of Science, Technology &amp; Innovations)</b>	v). <i>Increased fiber optic network deployment and access to broadband (to create processes for obtaining Right of Way (ROW) including all relevant MDAs, timeframes, and costs) by 28<sup>th</sup> July, 2023</i>	<i>Not yet</i>

9.	<i>Ministry of Commerce, Industry &amp; Tourism</i>	<i>i). Online publication of Business Premises Registration Guideline as at Nov, 2022.</i>	<i>Completed</i>
		<i>ii). Operations and Regulatory Reforms (develop guidelines to boost trade and promote exports from the State by 31<sup>st</sup> July, 2023</i>	<i>Completed</i>
10.	<i>Ministry of Agriculture &amp; Natural Resources</i>	<i>i). Agricultural policy framework after understudying Ogun and Kaduna States by 30<sup>th</sup> September, 2023</i>	<i>Completed</i>
11.	<i>Katsina State Investment Promotion Agency</i>	<i>i). Online publication of Investment Incentives for Investors as at Nov, 2022.</i>	<i>Completed</i>
		<i>ii). Strengthening of technical Public-Private Partnership Policy (PPP) coordination to facilitate investments by 29<sup>th</sup> Sept. 2023</i>	<i>Not Yet</i>

### **SENSITIZATION SESSION**

*The sensitization session on the SABER Programme was conducted last week of June and throughout the month of July, the meetings was based on reminding the participating States on 2023 action plan which specifically focus on programme design and objectives as well as annual eligibility criteria for 2023 performance.*

*The workshop pave ways of the ongoing annual performance assessment process for the prior result. The assessment is to ensure compliance of the participating States in the Areas of reforms across MDAs which includes.*

- i). Posting of Annual Audited Financial Statement.*
- ii). Forecast of Medium-Term Reform Budget.*
- iii). Detailed description of Debt profile and borrowing option.*
- iv). Accessible and easy to find online publication by visitors.*

*At the first meeting with the coordinating bodies for take-up of the project the state teams were enjoyed ensured that they:*

- i). *Establishes State Ease of Doing Business Councils which will be responsible for oversight reforms approval, implementation and tracking SABER reform.*
- ii). *Provide contact details of a focal person for SABER (SABER Champion) and the heads of the following MDAs – Min. of Finance, Min. of Budget, Auditor General of the State, State Accountant General, Debt Management Department, Investment Promotion Agency, Public Private Partnership Agency, State Internal Revenue Service, Min. of Lands/Land, Bureau of public procurement, Min. of Justice, Min. of Science & Technology or an agency responsible for Digital Economy in the state, Min. of Agriculture, Min. of Trade & Commerce*
- iii). *States to share evidence of Prior Results achieved with the Project Coordination Unit (PCU).*
- iv). *States were encouraged to take advantage of ongoing Technical Assistance (T.A) on 2022 AFS due for publication on July 31 2023.*
- v). *MDAs were encouraged to attend sensitization workshops to hold from last week of June through July 2023 and leverage available TA on related SABER Ecs/DLIs from NGF, PEBEC, DMO and the FMFBNP starting in July 2023.*
- vi). *Communications will be going out to all states on the Prior Results Verification State members were implored to cooperate with the IVA consultants who will be reaching to States individually.*

*It is the task of the state council to ensure that the following activities are achieved within timeframe taking into consideration all the steps followed in achieving the annual eligibility criteria for each of the Disbursement link indicators (DLIs) i.e., the following reform activities has to be put in place.*

*Development of 2024 action plan;*

- 1) Step-down training to MDAs reform champions;*
- 2) Stakeholders Engagements (Private & Public Sector);*
- 3) Compilation of relevant information on the websites;*
- 4) Training of MDAs Webmasters and Desk Officers.*

## **CONCLUSION**

*The exemplary leadership of the Auditor General for the State Alh. Anas Tukur who served as the Chairman State Committee on SABER has greatly helped in*

the successes recorded within the limited timeframe of the programs existence in the State.

It is our singular honor to express our appreciation to the Government of Katsina State Under the dynamic Leadership of His Excellency the Governor of Katsina Malam Dikko Umar Radda, PhD for his Excellency's foresight and wisdom in providing the necessary political will for the programme to continue in the State.

## **26. INVESTMENT HOLDINGS ON STOCK FOR THE YEAR 2023**

During the year under Review, it was observed that the State Government has stock in various Companies and Banks in MOFI, KIPDECO and Niger Delta Power Holding Company Limited/KEDCO totaling **460,166,791** Units of Stock with Value of **₦11,988,157,388.21** at FINMAL FINANCE Company Ltd, Tower Assets Management Ltd, Meristem Stockbrokers Limited, Newdevco Finance Service Co. Limited, APT Securities and Funds, Kapital Care Trust & Securities Ltd and Tiddo Securities Limited as Brokers the details are stated below: -

<u>S/N</u>	<u>MOFI STOCK NAME OF COMPANY</u>	<u>NO OF HOLDINGS</u>	<u>PRICE PER SHARE</u>	<u>TOTAL VALUE</u>
i.	FBN HOLDINGS plc	2,349,730	32.75	76,953,657.50
ii.	Ja'iz Bank Plc	300,000,000	1.98	594,000,000.00
iii.	Access Bank Plc	20,000,000	20.00	400,000,000.00
iv.	Unity Bank Plc	5,828,655	2.00	11,657,310.00
v.	Flour Mill Plc	33,044	31.25	1,032,625.00
vi.	Zenith Bank plc	383,625	33.95	13,024,068.75
vii.	FCMB Plc	24,400	7.50	183,000.00
viii.	BUA Cement Coy plc.	6,750	141.00	951,750.00
ix.	STERLING Bank plc.	9,241,419	4.40	40,662,243.36
x.	Union Bank PLC	840,658	NIL	NIL
xi	FORTE OIL NIG	960	NIL	NIL
	<b>Sub-total (A)</b>	<b>338,709,241.00</b>		<b>1,138,464,546.61</b>
	<b>Nigerian Sovereign Investment</b>			
xi.	Nig. Sovereign Wealth Invest.	\$7,517,991.79		
xii.	Nig. Sovereign Wealth Invest.	\$1,883,901.23		
xiii.	Nig. Sovereign Wealth Invest.	\$2,165,403.72		
	<b>Sub-total (B)</b>	<b>\$11,567,296.74</b>	<b>903.92</b>	<b>10,455,910,869.20</b>
	<b>Grand Total (A + B)</b>	<b>350,276,537.74</b>		<b>11,594,375,415.81</b>

**A. KATSINA STATE INVESTMENT AND PROPERTY DEV. CO. LIMITED**  
**INVESTMENT AS AT 31<sup>ST</sup> DECEMBER, 2023. (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 (APT)	20,388	17.35	353,731.80
ii.	CORNERSTONE (TIDDO)	1,495,353	1.85	2,766,403.05
iii.	FBN HOLDINGS (NEWDEVCO)	246,828	23.9	5,899,189.20
iv.	GUARANTEE TRUST HOLDING	10,000	40.1	401,000.00
v.	UNITED CAP	1,764	17.2	30,340.80
vi.	FBN Holdings	47,772	25.45	1,215,797.40
vii.	FLOUR MILL OF NIG	3,300	30.5	100,650.00
viii.	CONOIL PLC	2	83.9	167.80
ix.	ETERNA PLC	25,000	15.2	380,000.00
x.	FIDSON HEALTHCARE	100,000	17.5	1,750,000.00
xi	NGXGROUP	166,274	23.1	3,840,929.40
Xii	LAFARGE AFRICA PLC	30,000	31.5	945,000.00
xiii	MTN NIG COMM	7,000	264	1,848,000.00
xiv.	NEM INSURANCE	1,257	5.8	7,290.60
xv.	SEPLAT PETROLEUM	10	2,310	23,100.00
xvi.	STANBIC IBTC	550	64	35,200.00
xvii.	TRANSNATIONAL CORP	50,000	9.52	476,000.00
xviii	FBN PLC (capital security)	205,400	18.5	3,799,900.00
xix	UNITED CAPITAL (APT)	25,377	17.95	455,517.15
	<b>Sub Total (A) =</b>	<b>2,436,275</b>		<b>24,328,217.20</b>
		=====		=====

**B. STOCK (UNQUOTED)**

<u>S/N</u>	<u>NAME OF COMPANY/BANKS</u>	<u>NO OF HOLDINGS</u>	<u>PRICE</u>	<u>TOTAL VALUE</u>
i.	Broni Prono	23,850,000	0.5	11,925,000.00
ii.	Funtua Textile Limited	3,320,552	1	3,320,552.00
iii.	Kaduna Textiles Limited	15,897,448	0.5	7,948,724.00
iv.	Katsina Kaolin & Ceramic	2,450,000	1	2,450,000.00
v.	Peugeot Automobile Nig. Ltd	8,347,500	2	16,695,000.00
vi.	Tarpaulin Industries Limited	238,500	0.5	119,250.00
vii.	Tower Galvanized Products	11,819,432	1	11,819,432.00
viii.	Turners Building Products	1,450,850	1	1,450,850.00
ix.	APT Securities & Funds Ltd	3,000,000	6	18,000,000.00
x.	UMYUK Microfinance Bank	3,300,000	0.5	1,650,000.00
xi.	Katsina Oil Mills Limited	19,437,668	2	38,875,336.00

xii.	<i>FCMB Pension Managers</i>	8,528,756	25	213,218,900
xiii	<i>Funtua Integrated Flour Mills</i>	200,000	1	200,000.00
<b><u>DEPOSIT FOR SHARES</u></b>				
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 &amp; Ceramics</i>	-	0	616,200.00
	<b>Sub-Total (B)=</b>	<b><u>101,840,706</u></b>		<b><u>330,381,244.00</u></b>
	<b>GRAND TOTAL (A+B) =</b>	<b><u>104,276,981</u></b>		<b><u>354,709,461.20</u></b>
		=====		

**MINISTRY OF FINANCE INVESTMENTS (MOFI).**

*It was being observed that, there is discrepancy in Union Bank plc stock and Forte Oil stock due to the Union Bank plc has been taken over by New Titan Bank and the Matter is in Court while Forte Oil Company has been acquired by Oleum Oil.*

**KATSINA STATE INVESTMENT PROPERTY DEVELOPMENT COMPANY.**

*It was observed that some of the Company's stock were sold during the year under review, for the purposes of Online trading with meristem brokers on daily basis. The company earned N1,998,995.21 as Capital Gain and N234,765.00 as Dividend.*

**KATSINA STATE AND 34 LGAs INVESTED WITH NIGER DELTA POWER HOLDING COMPANY LIMITED/KEDCO,**

*The Katsina State Government have the total number of 14,744,294 unit of Share Holdings, at the same value. While 34 Local Government of the State owned 14,809,788 unit of shares at the same value. Totaling to 29,554,082 unit of shares for both Katsina State Government and 34 Local Governments as detailed bellow:*

1) BAKORI	430,310	430,310
2) BATAGARAWA	443,088	443,088
3) BATSARI	481,311	481,311
4) BAURE	459,940	459,940
5) BINDAWA	404,616	404,616
6) CHARANCHI	401,574	401,574
7) DAN-MUSA	382,168	382,168
8) DANDUME	427,447	427,447
9) DANJA	392,429	329,429
10) DAURA	461,751	461,751
11) DUTSI	397,297	397,297
12) DUTSINMA	440,205	440,205

13) FASKARI	477,322	477,322
14) FUNTUA	475,484	475,484
15) INGAWA	429,400	429,400
16) JIBIYA	461,337	461,337
17) KAFUR	480,877	480,877
18) KAITA	450,060	450,060
19) KANKARA	505,183	505,183
20) KANKIA	429,602	429,602
21) KATSINA	550,816	550,816
22) KURFI	382,516	382,516
23) KUSADA	370,875	370,875
24) MAIADUA	459,775	459,775
25) MALUMFASHI	443,738	443,738
26) MANI	441,638	441,638
27) MASHI	439,830	439,830
28) MATAZU	379,957	379,957
29) MUSAWA	433,943	433,943
30) RIMI	402,954	402,954
31) SABUWA	399,042	399,042
32) SAFANA	429,408	429,408
33) SANDAMU	423,096	423,096
34) ZANGO	420,877	420,877
<b>SUB TOTAL</b>	<b>14,809,788</b>	<b>14,809,788</b>
<b>KATSINA STATE GOVERNMENT</b>	<b>14,744,294</b>	<b>14,744,294</b>
<b>TOTAL</b>	<b>29,554,082</b>	<b>29,554,082</b>

# **PERFORMANCE AUDIT REPORT**

## **DEPARTMENT OF LIVESTOCK AND GRAZING RESERVES**

### **KATSINA STATE RANCH DEVELOPMENT PROGRAMME**

#### **BACKGROUND**

*The Katsina State Government in its restoration agenda in Livestock Sector, initiated the Ranch Programme. This was necessitated as a result of confrontations between farmers and Herders, leading to the destruction of Lives and properties in the State.*

*The State Government resolved to implement the Project through the Department of Livestock and Grazing Reserves, where by about 7000 hectares of Grazing land would be utilized out of the 123,175 Ha in the reserve. (5000Ha for pasture Development and 2000Ha for Arable farming and Infrastructures).*

#### **RATIONAL**

*The rationale behind the establishment of the Programme by the State Government is intended to intervene in the 10 front line Local Government Areas of Jibia, Batsari, Kurfi, Dutsinma, Safana, Danmusa, Kankara, Faskari, Sabua and Dandume who are more vulnerable to the problems of Banditry and Farmers/Herders clashes, provide Lands for the production of pastures and provision of infrastructures and identifying investors to up-take the entire value chain of the Project and set up the industries for the benefit of the people in our society.*

#### **FORMULATION**

*With a design of a 7000Ha in the project area for Pasture Development in these localities, other facilities will also be constructed, such as;-*

- 1) Earth Dams, and would be link up with the Ranges*
- 2) Milk collection centers would be established in the ranges*
- 3) Diary scheme would be rehabilitated for commercial activities.*
- 4) Other needed infrastructures would be rehabilitated and reconstructed as per below;*



- a) *Nomadic schools*
  - b) *Veterinary Clinics*
  - c) *Dispensaries*
  - d) *Slaughter houses*
  - e) *Solar powered Boreholes*
  - f) *Artificial insemination center.*
  - g) *Feeder roads, Mosques, and Police station.*
- 5) *Other Value addition infrastructures, such as Hatchery, Bottle water factory, Filling Station, Milk processing, Meat processing and Hides & Skin will be partnered with key private investors.*
  - 6) *Herders/Farmers are engaged in arable farming for food security/Homestead Pastures.*
  - 7) *Provision of Recreational facilities.*
  - 8) *Capacity buildings & Empowerment.*
  - 9) *Livestock Census in the proposed Ranch areas.*

### **FINDINGS**

*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 Programs in 10 selected Local Governments. These LGAs include Jibia, Kurfi, Dutsinma, Safana, Danmusa, Kankara, Batsari, Faskari, Dndume and Sabuwa who suffer most in insecurity. The sum of ₦5,640,720,228.53 was expended leaving the balance of ₦609,279,771.47.*

The following are the Projects executed under the Ranch Development Program: -

**RANCH DEVELOPMENT PROGRAMME: - 14 NO PROTO-TYPE INFRASTRUCTURES**

<i>S/N</i>	<i>LOCAL GOVERNMENT</i>	<i>PROJECTS</i>	<i>LOCATION</i>	<i>TOTAL (₦)</i>
<i>1</i>	<i>JIBIA</i>	<i>O) Vet. Clinic</i> <i>P) Mini Vet. Clinic</i> <i>Q) Dispensary</i> <i>R) Slaughter House</i> <i>S) Mini Slaughter Slab</i> <i>T) Nomadic school</i> <i>U) Breeding center</i> <i>V) Milk Collection center</i> <i>W) Pastoralist houses</i> <i>X) Solar Powered Borehole</i> <i>Y) Motorized Borehole</i> <i>Z) Juma 'at Mosque</i> <i>AA) Five Daily Prayer Mosque</i> <i>BB) Watering troughs</i>	<i>Jibia town</i> <i>Mil Takwas</i> <i>Dan Arau</i> <i>Jibia Town</i> <i>Mil Takwas</i>  <i>Kwarare</i> <i>Mil Takwas</i> <i>Mil Takwas</i>  <i>Mil Takwas</i>  <i>Tashar Kirkiri</i>  <i>Mil Takwas</i>  <i>Dan arau</i> <i>Kwarare</i>  <i>Mil Takwas</i>	
		<b>TOTAL</b>		<b>305,041,037.88</b>
<i>2</i>	<i>BATSARI</i>	<i>O) Vet. Clinic</i> <i>P) Mini Vet. Clinic</i> <i>Q) Dispensary</i> <i>R) Slaughter House</i> <i>S) Mini Slaughter Slab</i> <i>T) Nomadic school</i> <i>U) Breeding center</i> <i>V) Milk Collection center</i> <i>W) Pastoralist houses</i> <i>X) Solar Powered Borehole</i> <i>Y) Motorized Borehole</i> <i>Z) Juma 'at Mosque</i> <i>AA) Five Daily Prayer Mosque</i> <i>BB) Watering Troughs</i>	<i>Batsari</i> <i>Dajin Yar'bara</i> <i>Dajin Yar'bara</i> <i>Batsari</i> <i>Dajin Yar'bara</i>  <i>Dajin Yar'bara</i> <i>Dajin Yar'bara</i> <i>Dajin Yar'bara</i>  <i>Dajin Yar'bara</i>  <i>Dajin Yar'bara</i>  <i>Dajin Yar'bara</i>  <i>Batsari Town</i> <i>Dajin Yar'bara</i>  <i>Dajin Yar'bara</i>	
		<b>TOTAL</b>		<b>305,041,037.88</b>

3	KURFI	<p>O) Vet. Clinic</p> <p>P) Mini Vet. Clinic</p> <p>Q) Dispensary</p> <p>R) Slaughter House</p> <p>S) Mini Slaughter Slab</p> <p>T) Nomadic school</p> <p>U) Breeding center</p> <p>V) Milk Collection center</p> <p>W) Pastoralist houses</p> <p>X) Solar Powered Borehole</p> <p>Y) Motorized Borehole</p> <p>Z) Juma 'at Mosque</p> <p>AA) Five Daily Prayer Mosque</p> <p>BB) Watering Troughs</p>	<p>Kurfi</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p> <p>Tsauri Village</p>	
		<b>TOTAL</b>		<b>305,041,037.88</b>
4	DUTSINMA	<p>O) Vet. Clinic</p> <p>P) Mini Vet. Clinic</p> <p>Q) Dispensary</p> <p>R) Slaughter House</p> <p>S) Mini Slaughter Slab</p> <p>T) Nomadic school</p> <p>U) Breeding center</p> <p>V) Milk Collection center</p> <p>W) Pastoralist houses</p> <p>X) Solar Powered Borehole</p> <p>Y) Motorized Borehole</p> <p>Z) Juma 'at Mosque</p> <p>AA) Five Daily Prayer Mosque</p> <p>BB) Watering Troughs</p>	<p>Dutsinma</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Dutsinma</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Garhi Village</p> <p>Dabawa</p> <p>Garhi Village</p> <p>Garhi Village</p>	
		<b>TOTAL</b>		<b>305,041,037.88</b>

5	SAFANA	O) Vet. Clinic	Safana Town	
		P) Mini Vet. Clinic	Runka	
		Q) Dispensary	Gimi	
		R) Slaughter House	Safana	
		S) Mini Slaughter Slab	Gimi	
		T) Nomadic school		
		U) Breeding center	Runka	
		V) Milk Collection center	Gimi Runka	
		W) Pastoralist houses		
		X) Solar Powered Borehole	Gimi	
		Y) Motorized Borehole	Gimi	
		Z) Juma 'at Mosque		
		AA) Five Daily Prayer Mosque	Gimi/Safana	
		BB) Watering Troughs	Gimi Gimi	
			Gimi	
		<b>TOTAL</b>		<b>305,041,037.88</b>
6	DANMUSA	O) Vet. Clinic	Danmusa	
		P) Mini Vet. Clinic	T. Mai alewa	
		Q) Dispensary	Maigezaji	
		R) Slaughter House	Danmusa	
		S) Mini Slaughter Slab	Tashar mai	
		T) Nomadic school		
		U) Breeding center	alewa	
		V) Milk Collection center	Maigezaji Maigezaji	
		W) Pastoralist houses		
		X) Solar Powered Borehole	Maigezaji	
		Y) Motorized Borehole	Maigezaji	
		Z) Juma 'at Mosque		
		AA) Five Daily Prayer Mosque	Tasharmaialewa	
		BB) Watering Troughs	Maigezaji Tashar mai alewa Maigezaji	
		<b>TOTAL</b>		<b>305,041,037.88</b>
7	KANKARA	O) Vet. Clinic	Kankara	
		P) Mini Vet. Clinic	Gundawa	
		Q) Dispensary	Gundawa	
		R) Slaughter House	Kankara	
		S) Mini Slaughter Slab	Gundawa	
		T) Nomadic school		
		U) Breeding center	Gundawa	
		V) Milk Collection center	Gundawa Gundawa	
		W) Pastoralist houses		

		<p>X) Solar Powered Borehole</p> <p>Y) Motorized Borehole</p> <p>Z) Juma 'at Mosque</p> <p>AA) Five Daily Prayer Mosque</p> <p>BB) Watering Troughs</p>	<p>Gundawa</p> <p>Gundawa</p> <p>Kankara, Gundaw</p> <p>Wawar Kaza</p> <p>Wawar Kaza</p> <p>Gundawa</p>	
		<b>TOTAL</b>		<b>305,041,037.88</b>
8	FASKARI	<p>O) Vet. Clinic</p> <p>P) Mini Vet. Clinic</p> <p>Q) Dispensary</p> <p>R) Slaughter House</p> <p>S) Mini Slaughter Slab</p> <p>T) Nomadic school</p> <p>U) Breeding center</p> <p>V) Milk Collection center</p> <p>W) Pastoralist houses</p> <p>X) Solar Powered Borehole</p> <p>Y) Motorized Borehole</p> <p>Z) Juma 'at Mosque</p> <p>AA) Five Daily Prayer Mosque</p> <p>BB) Watering Troughs</p>	<p>Faskari</p> <p>Fankama</p> <p>Fankama</p> <p>Faskari</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Fankama</p> <p>Faskari</p> <p>Fankama</p> <p>Tsuru</p> <p>Fankama</p> <p>Fankama</p>	
		<b>TOTAL</b>		<b>305,041,037.88</b>
9	DANDUME	<p>O) Vet. Clinic</p> <p>P) Mini Vet. Clinic</p> <p>Q) Dispensary</p> <p>R) Slaughter House</p> <p>S) Mini Slaughter Slab</p> <p>T) Nomadic school</p> <p>U) Breeding center</p> <p>V) Milk Collection center</p> <p>W) Pastoralist houses</p> <p>X) Solar Powered Borehole</p> <p>Y) Motorized Borehole</p> <p>Z) Juma 'at Mosque</p> <p>AA) Five Daily Prayer Mosque</p> <p>BB) Watering Troughs</p>	<p>Mani</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Daura</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Takalmawa</p> <p>Dandume</p> <p>Takalmawa</p>	

			<i>Takalmawa</i>	
		<b>TOTAL</b>		<b>305,041,037.88</b>
<i>10</i>	<i>SABUWA</i>	<i>O) Vet. Clinic</i> <i>P) Mini Vet. Clinic</i> <i>Q) Dispensary</i> <i>R) Slaughter House</i> <i>S) Mini Slaughter Slab</i> <i>T) Nomadic school</i> <i>U) Breeding center</i> <i>V) Milk Collection center</i> <i>W) Pastoralist houses</i> <i>X) Solar Powered Borehole</i> <i>Y) Motorized Borehole</i> <i>Z) Juma'at Mosque</i> <i>AA) Five Daily Prayer Mosque</i> <i>BB) Watering Troughs</i>	<i>Sabuwa</i> <i>Dungun Muazu</i> <i>Dungun Muazu</i> <i>Funtua</i> <i>Dungun Muazu</i>  <i>Dungun Muazu</i> <i>Dungun Muazu</i> <i>Dungun Muazu</i>  <i>Dungun Muazu</i>  <i>Dungun Muazu</i>  <i>Dungun Muazu</i>  <i>Dungun Muazu</i>  <i>Dungun Muazu</i>	
		<b>TOTAL</b>		<b>305,041,037.88</b>
	<b>GRAND TOTAL</b>			<b>3,050,410,378.80</b>

**RANCH DEVELOPMENT PROGRAMME: - 100-HECTOR PASTURE DEVELOPMENT**

<i>S/€</i>	<i>LOCAL GOVERNMENT</i>	<i>PROJECTS</i>	<i>LOCATION</i>	<i>TOTAL (₦)</i>
<i>1</i>	<i>JIBIA</i>	<i>Pasture Land</i>	<i>Danchaffa</i>	<i>175,205,607.26</i>

2	<i>BATSARI</i>	<i>Pasture Land</i>	<i>Yar'bara</i>	<i>175,205,607.26</i>
3	<i>KURFI</i>	<i>Pasture Land</i>	<i>Tsauri</i>	<i>175,205,607.26</i>
4	<i>DUTSINMA</i>	<i>Pasture Land</i>	<i>Garangamawa</i>	<i>175,205,607.26</i>
5	<i>SAFANA</i>	<i>Pasture Land</i>	<i>Gimi</i>	<i>175,205,607.26</i>
6	<i>DANMUSA</i>	<i>Pasture Land</i>	<i>Maigezaji</i>	<i>175,205,607.26</i>
7	<i>KANKARA</i>	<i>Pasture Land</i>	<i>Tsamiyar jino</i>	<i>175,205,607.26</i>
8	<i>FASKARI</i>	<i>Pasture Land</i>	<i>Fankama</i>	<i>175,205,607.26</i>
9	<i>DANDUME</i>	<i>Pasture Land</i>	<i>Takalmawa</i>	<i>175,205,607.26</i>
10	<i>SABUWA</i>	<i>Pasture Land</i>	<i>Dungun Muazu</i>	<i>175,205,607.26</i>
	<b>GRAND TOTAL</b>			<b>1,752,056,072.6</b>

### **RANCH DEVELOPMENT PROGRAMME: - EARTH DAMS**

<i>S/N</i>	<i>LOCAL GOVERNMENT</i>	<i>PROJECTS</i>	<i>LOCATION</i>	<i>TOTAL (₦)</i>
<i>1</i>	<i>JIBIA</i>	<i>Earth Dam</i>	<i>Danchaffa</i>	<i>99,843,850.00</i>
<i>2</i>	<i>KANKARA</i>	<i>Earth Dam</i>	<i>Gundawa</i>	<i>99,843,850.00</i>
<i>3</i>	<i>DANDUME</i>	<i>Earth Dam</i>	<i>Takalmawa</i>	<i>99,843,850.00</i>
	<b>GRAND TOTAL</b>			<b>299,531,550.00</b>

### **CONCLUSION:**

*The Audit performance and accountability focused on the level of service delivery by the Ranch Programme across the 10 Local Government Areas which the programme is ongoing and not yet to be handed over to the beneficiaries by the Katsina State Government.*

### **RECOMMENDATIONS:**

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

- ✓ The Katsina State Government under Department of Livestock and Grazing Reserve should establish a strong Committee that will supervise the programme.*
- ✓ The Katsina State Government should make sure the programme is active and permanent.*
- ✓ The Katsina State Government should extend the programme to the remaining Local Government Areas which will totally curtail the destruction of Lives and properties in the State and also prevent the insecurity suffered by the State.*

## **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 1<sup>st</sup> January, to 31<sup>st</sup> December, 2023 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,  
Katsina,  
Katsina State,  
Nigeria.

**Email:** [auditorgenkt@gmail.com](mailto:auditorgenkt@gmail.com).

Ref No:.....

Date:.....

## **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, **Malam Dikko Umar Radda, PhD, CON** for the continued disposition towards Office of the Auditor General for the State.*

**Dr. Anas Tukur A.** (FCNA, ACTI, CCFrFA, FIGEN,SRF),  
FRC/2022/PRO/ANAN/004/759418  
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](mailto:auditorgenkt@gmail.com).

## **AUDIT CERTIFICATE**

*The Financial Statements and Accounts of the Government of Katsina State of Nigeria for the year ended 31<sup>st</sup> December, 2023 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 31<sup>st</sup> 2023 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 31<sup>st</sup>,2023 as required in accordance with IPSAS Accrual as described in Note 1 to 31.*

**Dr. Anas Tukur A.** (FCNA, ACTI, CCrFA, FICEN,SRF),  
FRC/2022/PRO/ANAN/004/759418  
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](mailto:officeoftheaccountantgen.kts@yahoo.com)

### ***FINANCIAL STATEMENT RESPONSIBILITY***

*The 2023 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.*

MALAM NURA TELA FCA  
ACCOUNTANT GENERAL KATSINA STATE.

## STATEMENT

KATSINA STATE GOVERNMENT OF NIGERIA							
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31/12/2023							
PREVIOUS YEAR ACTUAL 2022	DETAILS	NOTES	ACTUAL 2023	FINAL BUDGET 2023	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
	Revenue:		N	N	N	N	N
50,882,983,862.73	Share of FAAC	1	59,928,528,333.80	82,072,174,972.89	82,072,174,972.89	-	22,143,646,639.09
31,572,943,764.69	VAT	2	42,774,951,204.54	36,948,849,458.00	36,948,849,458.00	-	(5,826,101,746.54)
1,421,122,887.14	Electronic Money Transfer Levy	2A	2,445,019,578.42	-	-	-	(2,445,019,578.42)
8,219,297,652.61	Tax Revenue	3	9,576,278,305.94	14,730,000,000.00	14,730,000,000.00	-	5,153,721,694.06
3,370,177,144.12	Refund From FGN	3A	3,764,440,687.52	-	-	-	(3,764,440,687.52)
4,545,713,281.76	Non Tax Revenue	4	7,339,864,191.19	47,862,051,331.00	47,862,051,331.00	-	40,522,187,139.81
56,108,108.27	Investment Income	5	29,168,447.74	242,091,781.00	242,091,781.00	-	212,923,333.26
-	Interest Income	6	35,952,780.83	120,660,000.00	120,660,000.00	-	84,707,219.17
13,020,234,855.00	Capital Receipts	7	19,443,613,137.06	76,586,070,659.00	76,586,070,659.00	-	57,142,457,521.94
8,374,183,312.50	Other Revenue: SUKUK	9	-	25,000,000,000.00	25,000,000,000.00	-	25,000,000,000.00
15,035,902,285.70	BRIDGING	9	-	12,152,124,813.00	12,152,124,813.00	-	12,152,124,813.00
4,705,550,859.39	SURE-P	9	5,793,812,728.40	-	-	-	(5,793,812,728.40)
-	Additional Revenue	9A	26,083,589,209.10	-	-	-	(26,083,589,209.10)
18,155,046,169.59	Grant	7	2,165,409,596.49	17,902,365,205.00	17,902,365,205.00	-	15,736,955,608.51
2,281,599,550.53	Transfer From LGAs	10	3,732,506,039.75	2,115,000,000.00	2,115,000,000.00	-	(1,617,506,039.75)
11,498,325,838.33	SFTAS	8	-	8,747,000,000.00	8,747,000,000.00	-	8,747,000,000.00
<b>173,139,189,572.36</b>	<b>Total Revenue (A)</b>		<b>183,113,134,240.78</b>	<b>324,478,388,219.89</b>	<b>324,478,388,219.89</b>	<b>-</b>	<b>141,365,253,979.11</b>
	<b>Expenditure:</b>						
32,277,231,460.49	Salary & Wages	11	32,003,801,912.83	35,198,064,830.88	35,198,064,830.88	-	3,194,262,918.05
8,255,104,205.84	Social Benefits	12	8,280,123,637.32	13,117,600,000.00	13,117,600,000.00	-	4,837,476,362.68
25,904,154,148.66	Overhead Cost (Recurrent)	13	27,979,025,978.89	57,392,747,732.00	57,392,747,732.00	-	29,413,721,753.11
472,661,496.00	Grants & Contribution	14	437,968,698.00	835,636,000.00	835,636,000.00	-	397,667,302.00
30,540,571,163.40	Depreciation Charges	15	43,821,452,271.14	-	-	-	(43,821,452,271.14)
25,973,921,945.35	Aids and Grants	7	21,234,419,943.01	56,557,812,112.00	56,557,812,112.00	-	35,323,392,168.99
21,869,517,596.80	Public Debt Charges (Loan Repayment)	16	19,087,596,602.49	21,898,761,491.00	21,898,761,491.00	-	2,811,164,888.51
366,896,675.50	Transfer To Other MDA's	18	2,709,607,286.45	-	-	-	(2,709,607,286.45)
3,233,283,091.27	Transfer to Revenue Generating MDA's	18A	6,863,895,021.34	3,862,440,857.00	3,862,440,857.00	-	(3,001,454,164.34)
953,797,653.66	COST OF IGR COLLECTION (BOIR)	29	1,300,276,911.25	2,739,190,400.00	2,739,190,400.00	-	1,438,913,488.75
<b>149,847,139,436.97</b>	<b>Total Expenditure (B)</b>		<b>163,718,168,262.72</b>	<b>191,602,253,422.88</b>	<b>191,602,253,422.88</b>	<b>-</b>	<b>27,884,085,160.16</b>
<b>23,292,050,135.39</b>	<b>Surplus From Operating Activities C= (A-B)</b>		<b>19,394,965,978.06</b>	<b>132,876,134,797.01</b>	<b>132,876,134,797.01</b>	<b>-</b>	<b>113,481,168,818.95</b>
11,840,831.72	Proceed From Sales of Housing	17	11,922,419.97	1,894,206,191.00	1,894,206,191.00	-	1,882,283,771.03
1,463,746,708.63	Gains on Disposal of Assets	19	92,705,938.86	52,150,000.00	52,150,000.00	-	(40,555,938.86)
<b>1,475,587,540.35</b>	<b>Total Non Operating Revenue/Expenses (D)</b>		<b>104,628,358.83</b>	<b>1,946,356,191.00</b>	<b>1,946,356,191.00</b>	<b>-</b>	<b>1,841,727,832.17</b>
<b>24,767,637,675.74</b>	<b>Surplus From Ordinary Activites E=(C+D)</b>		<b>19,499,594,336.89</b>	<b>134,822,490,988.01</b>	<b>134,822,490,988.01</b>	<b>-</b>	<b>115,322,896,651.12</b>
<b>24,767,637,675.74</b>	<b>Net Surplus for the Year G=(E-F)</b>		<b>19,499,594,336.89</b>	<b>134,822,490,988.01</b>	<b>134,822,490,988.01</b>	<b>-</b>	<b>115,322,896,651.12</b>

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UNITS OF THE GOVERNMENT OF KATSINA STATE OF NIG. 2023

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MALAM NURA TELA FCA  
ACCOUNTANT GENERAL KATSINA STATE.

**KATSINA STATE GOVERNMENT OF NIGERIA**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31/12/2023**

<b>Assets</b>	<b>REF.</b>	<b>NOTES</b>	<b>2023</b>		<b>ACTUAL 2022</b>	
			<b>N</b>		<b>N</b>	
<b>Current Assets</b>						
Cash & Cash Equivalents	3101	20	51,604,860,006.20		33,901,854,002.50	
Receivables	3106	21	36,260,039,320.05		31,375,970,022.24	
<b>Total Current Assets(A)</b>			<b>87,864,899,326.25</b>		<b>65,277,824,024.74</b>	
<b>Non Current Asset</b>						
Investment	3109	22	11,661,112,617.81		5,527,817,077.15	
Property Plant & Equipment	3201	27	340,584,084,257.93		297,953,519,701.66	
Investment Property	3202	24	1,058,086,719.00		1,463,735,587.84	
<b>Total Non Current Assets (B)</b>			<b>353,303,283,594.74</b>		<b>304,945,072,366.65</b>	
<b>Total Assets [C]</b>			<b>441,168,182,920.99</b>		<b>370,222,896,391.39</b>	
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Payables	4104	25	8,430,112,290.23		6,462,229,633.01	
<b>Total Current Liabilities (D)</b>			<b>8,430,112,290.23</b>		<b>6,462,229,633.01</b>	
Borrowings	4602	26	103,761,276,107.48		64,274,082,346.45	
<b>Total Non Current Liabilities (E)</b>			<b>103,761,276,107.48</b>		<b>64,274,082,346.45</b>	
<b>Total Liabilities F= (D+E)</b>			<b>112,191,388,397.71</b>		<b>70,736,311,979.46</b>	
<b>Net Assets G=(C-F)</b>			<b>328,976,794,523.28</b>		<b>299,486,584,411.93</b>	
ACCUMULATE SURPLUS	4701		183,612,278,550.53		164,112,684,213.64	
REVALUATION RESERVES	4702		145,364,515,972.76		135,373,900,198.29	
<b>NET ASSET/EQUITY</b>			<b>328,976,794,523.28</b>		<b>299,486,584,411.93</b>	

*Malam Nura Tella*  
**MALAM NURA TELLA FCA**

**KATSINA STATE GOVERNMENT OF NIGERIA**

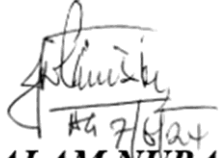
**CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31/12/2023**

	NOTE	2023	ACTUAL 2022
CASH FLOW FROM OPERATING ACTIVITES		N	N
<b>Inflows</b>			
Share of FAAC	1	59,928,528,333.80	50,882,983,862.73
Share of VAT	2	42,774,951,204.54	31,572,943,764.69
Electronic Money Transfer Levy	2A	2,445,019,578.42	1,421,122,887.14
Tax Revenue	3	9,576,278,305.94	8,219,297,652.61
Refund From Special Fund Acct.	3A	3,764,440,687.52	3,370,177,144.12
Non Tax Revenue	4	7,339,864,191.19	4,545,713,281.76
Capital Reciepts	7	19,443,613,137.06	13,020,234,855.00
SURE-P	9	5,793,812,728.40	4,705,550,859.39
Additional Revenue	9A	26,083,589,209.10	-
Grant	7	2,165,409,596.49	18,155,046,169.59
Transfer From LGAs	10	3,732,506,039.75	2,281,599,550.53
Interest Income	6	35,952,780.83	-
Gains on Disposal of Assets	19	92,705,938.86	1,463,746,708.63
SFTAS	8	-	11,498,325,838.33
<b>Total inflows from operating activities =A</b>		<b>183,176,671,731.90</b>	<b>151,136,742,574.52</b>
<b>Outflows:</b>			
Salaries & Wages	11	32,003,801,912.83	32,277,231,460.49
Social Benefits	12	8,280,123,637.32	8,255,104,205.84
Overhead Cost (Recurrent)	13	27,979,025,978.89	25,904,154,148.66
Grants & Contributions	14	437,968,698.00	472,661,496.00
Transfer to Other MDA's	18	2,709,607,286.45	366,896,675.50
Transfer to Revenue Generating MDA's	18A	6,863,895,021.34	3,233,283,091.27
Aids and Grants	7	1,584,983,009.13	16,107,331,610.63
Cost of IGR Collection (BOIR)	29	1,300,276,911.25	953,797,653.66
Capital Reciepts Expenditure	7	19,649,436,933.88	9,866,590,334.72
<b>Total outflow from operating activities =B</b>		<b>100,809,119,389.09</b>	<b>97,437,050,676.77</b>
<b>Net cashflow from operating activities =C (A-B)</b>		<b>82,367,552,342.81</b>	<b>53,699,691,897.75</b>
<b>CASH FLOW FROM INVESTING ACTIVITES</b>			
Investment Income	5	29,168,447.74	56,108,108.27
Purchase & Const. of PPE	28	(55,922,955,764.02)	(67,971,217,301.37)
<b>Net cashflow from investing activities</b>		<b>(55,893,787,316.28)</b>	<b>(67,915,109,193.10)</b>

<b>Cashflow From Financing Acitivities</b>				
Other Revenue: SUKUK	9	-		8,374,183,312.50
BRIDGING	9	-		15,035,902,285.70
Proceed From Sales of Housing	17	11,922,419.97		11,840,831.72
Repayment of Borrowings	16	(19,087,596,602.49)		(21,869,517,596.80)

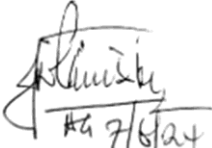


<b>Net Cashflow from financing activities</b>		<b>(19,075,674,182.52)</b>		<b>1,552,408,833.12</b>	
<b>Net Cashflow From All Activities</b>		<b>7,398,090,844.01</b>		<b>(12,663,008,462.23)</b>	
Cash & Its Equivalent as at 1/1/2022		8,213,781,972.67		20,876,790,434.90	
Cash & Its Equivalent as at 31/12/2023		<b>15,611,872,816.68</b>		<b>8,213,781,972.67</b>	



**MALAM NURA TELA** FCA  
**ACCOUNTANT GENERAL**  
**KATSINA STATE.**

<b>KATSINA STATE GOVERNMENT OF NIGERIA</b>					
<b>CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31/12/2023</b>					
		<b>REVALUATION RESERVES</b>	<b>TRANSLATION RESERVE</b>	<b>ACCUMULATED SURPLUS/DEFICITS</b>	<b>TOTAL</b>
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
<b>Balance as at 31/12/2021</b>		<b>46,128,614,422.71</b>	<b>-</b>	<b>139,345,046,537.90</b>	<b>185,473,660,960.61</b>
		<b>N</b>		<b>N</b>	<b>N</b>
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
<b>Balance as at 31/12/2022</b>		<b>135,373,900,198.29</b>	<b>-</b>	<b>164,112,684,213.64</b>	<b>299,486,584,411.93</b>
		<b>N</b>		<b>N</b>	<b>N</b>
Balance as at 1/1/2023		135,373,900,198.29		164,112,684,213.64	299,486,584,411.93
Surplus on Revaluation of Property		9,963,676,113.94			9,963,676,113.94
Surplus on Revaluation of Investments		26,939,660.53			26,939,660.53
Statement of Financial Performance				19,499,594,336.89	19,499,594,336.89
<b>Balance as at 31/12/2023</b>		<b>145,364,515,972.76</b>		<b>183,612,278,550.53</b>	<b>328,976,794,523.28</b>

  
**MALAM NURA TELA** FCA  
**ACCOUNTANT GENERAL**  
**KATSINA STATE.**

**NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER, 2023**  
**BREAKDOWN OF SHARE OF FAAC (STATUTORY ALLOCATION)**

NOTE 1	1a	1b	1c	1d	1e	1f	1g	1h	1i	1j	1k
MONTH	SRA(NET)	DEDUCTION FROM FAAC	EXCHANGE DIFFERENCE	OTHER FAAC	NON OIL REVENUE	NON OIL EXCESS	EXCESS CRUDE	FOREX EQUALIZATION	WITHELD ESCROW	ADD. EXCHANGE GAIN	TOTAL
	N		N	N	N	N	N	N	N	N	N
JANUARY	3,777,035,251.16	1,568,320,364.89	184,973,154.63	-	-	-	-	-	-	-	5,530,328,770.68
FEBRUARY	959,349,314.60	2,127,539,237.73	-	126,423,270.89	842,821,805.94	-	-	-	-	-	4,056,133,629.16
MARCH	813,145,434.48	2,124,761,349.80	-	113,319,319.78	-	-	-	879,905,965.41	-	-	3,931,132,069.47
APRIL	1,851,820,053.08	2,152,840,613.22	-	113,319,319.78	-	-	-	-	-	-	4,117,979,986.08
MAY	1,361,032,396.83	1,483,659,408.72	-	-	-	202,277,233.43	-	366,627,485.58	-	-	3,413,596,524.56
JUNE	2,774,744,866.83	1,527,877,422.76	4,906,584.15	133,247,200.61	-	-	833,987,847.46	146,650,994.23	84,282,180.59	-	5,505,697,096.63
JULY	1,288,392,048.99	1,123,800,568.75	2,498,307,451.07	-	-	-	-	-	-	-	4,910,500,068.81
AUGUST	1,988,824,013.70	1,143,197,146.24	2,260,295,466.56	2,000,000,000.00	-	-	-	-	-	279,100,293.09	7,671,416,919.59
SEPTEMBER	1,710,639,660.91	1,135,493,579.55	1,830,990,490.87	-	-	-	-	-	-	-	4,677,123,731.33
OCTOBER	1,994,556,159.54	1,143,355,882.59	1,370,259,287.77	-	1,492,571,015.92	-	-	-	-	-	6,000,742,345.82
NOVEMBER	1,302,220,681.04	1,124,183,515.49	1,493,061,842.00	-	505,693,083.56	-	-	-	-	-	4,425,159,122.09
DECEMBER	1,739,539,139.08	1,136,293,872.79	2,812,885,057.71	-	-	-	-	-	-	-	5,688,718,069.58
<b>TOTAL</b>	<b>21,561,299,020.24</b>	<b>17,791,322,962.53</b>	<b>12,455,679,334.76</b>	<b>2,486,309,111.06</b>	<b>2,841,085,905.42</b>	<b>202,277,233.43</b>	<b>833,987,847.46</b>	<b>1,393,184,445.22</b>	<b>84,282,180.59</b>	<b>279,100,293.09</b>	<b>59,928,528,333.80</b>

## NOTES

NOTE 2	DETAILS OF GOVERNMENT SHARE OF VAT			
	MONTHS	NET RECEIPT		TOTAL
			N	N
	JANUARY	3,190,327,404.50		3,190,327,404.50
	FEBRUARY	3,135,613,639.99		3,135,613,639.99
	MARCH	3,165,246,470.78		3,165,246,470.78
	APRIL	2,723,284,338.49		2,723,284,338.49
	MAY	2,703,167,217.41		2,703,167,217.41
	JUNE	3,404,688,246.49		3,404,688,246.49
	JULY	3,634,961,976.45		3,634,961,976.45
	AUGUST	3,615,492,302.41		3,615,492,302.41
	SEPTEMBER	4,425,967,102.01		4,425,967,102.01
	OCTOBER	3,847,517,663.86		3,847,517,663.86
	NOVEMBER	4,354,212,666.25		4,354,212,666.25
	DECEMBER	4,574,472,175.90		4,574,472,175.90
	<b>TOTAL</b>	<b>42,774,951,204.54</b>		<b>42,774,951,204.54</b>

NOTE 2A	ELECTRONIC MONEY TRANSFER LEVY	2023		2022
	JANUARY	348,479,926.90		-
	FEBRUARY	191,187,615.78		-
	MARCH	169,407,528.23		-
	APRIL	211,110,472.28		-
	MAY	211,728,033.67		-
	JUNE	207,213,316.49		1,303,781,487.29
	JULY	164,664,129.04		-
	AUGUST	184,861,394.70		-
	SEPTEMBER	203,511,998.60		-
	OCTOBER	157,362,979.16		117,341,399.85
	NOVEMBER	223,488,109.68		-
	DECEMBER	172,004,073.89		-
	<b>TOTAL</b>		<b>2,445,019,578.42</b>	<b>1,421,122,887.14</b>

NOTE 3	TAX REVENUE	2023			ACTUAL 2022
		N	N	N	
		ACTUAL	BUDGET	VARIANCE	
12010101	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	8,347,859,610.46	13,800,000,000.00	5,452,140,389.54	7,933,641,694.45
12010301	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	1,474,499.47	105,000,000.00	103,525,500.53	1,816,233.74
12010306	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	585,936,199.10	750,000,000.00	164,063,800.90	179,167,501.92
12010303	22000700100 - OFFICE OF THE ACCOUNTANT-GENERAL	4,200.00	50,000,000.00	49,995,800.00	-
12010305	21511500100 - DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	137,500.00	25,000,000.00	24,862,500.00	2,949,580.00
12010303	26000100100 - MINISTRY OF LANDS AND SURVEY	5,265,772.17	15,000,000.00	9,734,227.83	-
	22000700100 - OFFICE OF THE ACCOUNTANT GENERAL	635,600,524.74	-	(635,600,524.74)	101,722,642.50
	<b>TOTAL</b>	<b>9,576,278,305.94</b>	<b>14,745,000,000.00</b>	<b>5,168,721,694.06</b>	<b>8,219,297,652.61</b>
NOTE 3A	REFUND FROM FGN	2023			2022
		N		N	N
	APRIL	3,764,440,687.52			-
	SEPTEMBER				1,685,088,572.06
	DECEMBER				1,685,088,572.06
	<b>TOTAL</b>	<b>3,764,440,687.52</b>	<b>-</b>	<b>-</b>	<b>3,370,177,144.12</b>
NOTE 4	NON TAX REVENUE	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
	FINES	N	N	N	N
12020501	11101000100 - STATE BUREAU OF PUBLIC PROCUREMENT	0.00	20,000,000.00	20,000,000.00	-
12020501	26000100100 - MINISTRY OF LANDS AND SURVEY	35,000.00	1,500,000.00	1,465,000.00	-
12020502	31805100100 - HIGH COURT OF JUSTICE	3,758,800.00	20,000,000.00	16,241,200.00	12,085,700.00
12020501	31805300100 - SHARIA COURT OF APPEAL	145,250.00	500,000.00	354,750.00	-
12020501	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	0.00	1,000,000.00	1,000,000.00	527,160.00
	<b>SUB TOTAL</b>	<b>3,939,050.00</b>	<b>43,000,000.00</b>	<b>39,060,950.00</b>	<b>12,612,860.00</b>
	FEES				
12020415	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	3,636,784.00	400,000,000.00	396,363,216.00	55,223,995.04
12020439	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	1,937,731.35	10,160,000.00	8,222,268.65	-
12020490	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	15,663,636.00	1,000,000,000.00	984,336,364.00	-
12020427	11101000100 - STATE BUREAU OF PUBLIC PROCUREMENT	0.00	1,914,602,293.00	1,914,602,293.00	44,262,130.59
12020417	11101000100 - STATE BUREAU OF PUBLIC PROCUREMENT	111,446,909.99	200,000,000.00	88,553,090.01	354,243,724.28
12020442	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	1,406,800.00	4,075,000.00	2,668,200.00	2,101,000.00
12020450	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	320,100.00	10,000,000.00	9,679,900.00	1,786,150.00
12020470	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	0.00	30,000,000.00	30,000,000.00	-
12020446	21511500100 - DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	1,972,300.00	2,000,000.00	27,700.00	1,362,400.00

12020440	21511500100 - DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	0.00	-	-	650,200.00
12020449	21511500100 - DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	0.00	10,000,000.00	10,000,000.00	-
12020430	52100100100 - MINISTRY OF HEALTH	314,000.00	9,750,000.00	9,436,000.00	-
12020441	52100100100 - MINISTRY OF HEALTH	1,166,000.00	1,950,000.00	784,000.00	-
12020417	52111300200 - DRUGS AND MEDICAL SUPPLY AGENCY	0.00	1,500,000.00	1,500,000.00	-
12020427	52111300200 - DRUGS AND MEDICAL SUPPLY AGENCY	0.00	400,000.00	400,000.00	-
12020453	52111300100 - DEPARTMENT OF DRUGS, NARCOTICS AND HUMAN TRAFFICKING	220,000.00	1,200,000.00	980,000.00	380,000.00
12020415	23400100100 - MINISTRY OF WORKS, HOUSING AND TRANSPORT	0.00	500,000.00	500,000.00	663,750.00
12020442	11100700100 - DEPARTMENT OF EMPOWERMENT AND SPECIAL INTERVENTION	0.00	500,000.00	500,000.00	-
12020452	11100700100 - DEPARTMENT OF EMPOWERMENT AND SPECIAL INTERVENTION	1,926,565.92	300,000.00	(1,626,565.92)	-
12020428	12300100100 - MINISTRY OF INFORMATION, CULTURE AND HOME AFFAIRS	965,000.00	10,265,000.00	9,300,000.00	666,000.00
12020449	12301300100 - GOVERNMENT PRINTING PRESS	1,006,000.00	50,000,000.00	48,994,000.00	791,250.00
12020430	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	0.00	12,000.00	12,000.00	-
12020452	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	0.00	724,000.00	724,000.00	4,500.00
12020453	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	0.00	30,000.00	30,000.00	7,000.00
12020430	12500500200 - DEPARTMENT OF HUMAN CAPITAL DEVELOPMENT	0.00	500,000.00	500,000.00	-
12020430	14000200200 - OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	0.00	200,000.00	200,000.00	-
12020430	14000100100 - OFFICE OF THE AUDITOR-GENERAL FOR THE STATE	0.00	500,000.00	500,000.00	-
12020438	26000100100 - MINISTRY OF LANDS AND SURVEY	275,000.00	-	(275,000.00)	62,000.00
12020445	26000100100 - MINISTRY OF LANDS AND SURVEY	45,000.00	-	(45,000.00)	4,433.32
12020447	26000100100 - MINISTRY OF LANDS AND SURVEY	18,155,164.71	1,100,000,000.00	1,081,844,835.29	33,714,514.03
12020453	26000100100 - MINISTRY OF LANDS AND SURVEY	531,445.00	10,000,000.00	9,468,555.00	190,000.00
12020459	26000100100 - MINISTRY OF LANDS AND SURVEY	862,590.17	510,000,000.00	509,137,409.83	5,149,230.69
12020460	26000100100 - MINISTRY OF LANDS AND SURVEY	196,620.00	-	(196,620.00)	22,156,002.29
12020401	31805100100 - HIGH COURT OF JUSTICE	6,739,350.00	25,000,000.00	18,260,650.00	27,908,461.00
12020417	31805100100 - HIGH COURT OF JUSTICE	106,900.00	25,000,000.00	24,893,100.00	-
12020401	31805300100 - SHARIA COURT OF APPEAL	4,102,800.00	300,000.00	(3,802,800.00)	389,550.00
12020426	31805300100 - SHARIA COURT OF APPEAL	669,250.00	2,200,000.00	1,530,750.00	2,292,100.00
12020449	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	5,220,500.00	80,000,000.00	74,779,500.00	13,733,200.00
12020453	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	436,900.00	10,000,000.00	9,563,100.00	-
12020449	22200200100 - INVESTMENT PROMOTION AGENCY	0.00	70,000,000.00	70,000,000.00	-
12020449	51700100100 - MINISTRY OF EDUCATION	97,690.12	12,500,000.00	12,402,309.88	-
12020453	51700100100 - MINISTRY OF EDUCATION	203,000.00	1,000,000.00	797,000.00	-
12020453	51700100200 - DEPARTMENT OF HIGHER EDUCATION	0.00	6,750,000.00	6,750,000.00	-
12020489	53900100100 - MINISTRY OF SPORTS AND SOCIAL DEVELOPMENT	81,000.00	1,000,000.00	919,000.00	-
12020456	51400100100 - MINISTRY OF WOMEN AFFAIRS	1,947,000.00	10,000,000.00	8,053,000.00	-
12020453	14900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	0.00	200,000.00	200,000.00	-
12020442	53900200100 - DEPARTMENT OF YOUTH DEVELOPMENT	350,000.00	15,400,000.00	15,050,000.00	350,000.00
12020417	51700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	0.00	423,366,141.00	423,366,141.00	3,298,000.00
12020449	51700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	0.00	10,000,000.00	10,000,000.00	-
12020453	51700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	0.00	1,500,000.00	1,500,000.00	-

12020438	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	5,265,000.00	17,000,000.00	11,735,000.00	5,547,000.00
12020445	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	2,465,000.00	5,000,000.00	2,535,000.00	2,755,000.00
12020460	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	2,360,000.00	-	(2,360,000.00)	2,540,000.00
12020449	22800100100 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	0.00	1,000,000.00	1,000,000.00	-
12020453	22800100100 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	0.00	-	-	-
12020453	51705400100 - TEACHERS SERVICE BOARD	0.00	1,000,000.00	1,000,000.00	-
12020449	23300100100 - MINISTRY OF RESOURCE DEVELOPMENT	0.00	-	-	-
12020466	22700500100 - DEPARTMENT OF EMPLOYMENT PROMOTION	150,000.00	1,500,000.00	1,350,000.00	322,000.00
12020442	55100300100 - DEPARTMENT OF COMMUNITY DEVELOPMENT	0.00	250,000.00	250,000.00	-
12020453	55100300100 - DEPARTMENT OF COMMUNITY DEVELOPMENT	0.00	150,000.00	150,000.00	-
12020456	55100300100 - DEPARTMENT OF COMMUNITY DEVELOPMENT	0.00	665,000.00	665,000.00	-
12020401	32600100100 - MINISTRY OF JUSTICE	20,300.00	5,000,000.00	4,979,700.00	156,750.00
12020487	32600100100 - MINISTRY OF JUSTICE	182,000.00	70,000,000.00	69,818,000.00	-
12020453	31805400100 - SHARIA COMMISSION	225,800.00	-	(225,800.00)	-
12020459	021500100100 - MIN OF AGRIC	0.00	-	-	-
12020616	012500500100 - DEPT OF ESTABLISHMENT	0.00	-	-	21,900.00
12020465	012500500100 - DEPT OF ESTABLISHMENT	0.00	-	-	4,000.00
12020448	026000100100 - MIN OF LANDS & SURVEY	0.00	-	-	6,144,638.84
12020465	053900300100 - SPORT COUNCIL	0.00	-	-	2,063,800.00
	<b>SUB TOTAL</b>	<b>192,670,137.26</b>	<b>6,074,949,434.00</b>	<b>5,882,279,296.74</b>	<b>590,944,680.08</b>
	<b>TOTAL FINE &amp; FEES</b>	<b>196,609,187.26</b>	<b>6,117,949,434.00</b>	<b>5,921,340,246.74</b>	<b>603,557,540.08</b>
	<b>LICENCE</b>				
12020132	22000800100 - Katsina State Board of Internal Revenue (KTBR)	30,639,223.50	400,000,000.00	369,360,776.50	29,292,696.12
12020133	22000800100 - Katsina State Board of Internal Revenue (KTBR)	4,472,500.00	100,000,000.00	95,527,500.00	23,601,700.00
12020116	21511500100 - Department of Livestock and Grazing Reserve	1,091,500.00	2,550,000.00	1,458,500.00	4,105,880.00
12020134	52100100100 - Ministry of Health	7,674,704.38	750,000.00	(6,924,704.38)	-
12020135	52100100100 - Ministry of Health	7,106,443.25	5,550,000.00	(1,556,443.25)	3,405,000.00
12020136	52100100100 - Ministry of Health	4,120,000.00	5,970,000.00	1,850,000.00	16,125,000.00
12020135	23400100100 - Ministry of Works, Housing and Transport	0.00	500,000.00	500,000.00	-
12020135	51700100100 - Ministry of Education	10,453,500.00	750,000.00	(9,703,500.00)	11,354,266.42
12020135	51700100200 - Department of Higher Education	1,740,000.00	7,250,000.00	5,510,000.00	-
12020130	53900100100 - Ministry of Sports and Social Development	25,000.00	10,000,000.00	9,975,000.00	114,000.00
12020135	51700300100 - State Universal Basic Education Board (SUBEB)	15,000.00	2,500,000.00	2,485,000.00	-
12021103	022000800100-BOIR	0.00	-	-	1,209,515.00
12021103	022000800100-BOIR	0.00	-	-	32,458,610.00
	<b>SUB TOTAL LICENCE</b>	<b>67,337,871.13</b>	<b>535,820,000.00</b>	<b>468,482,128.87</b>	<b>121,666,667.54</b>

	<b>RENT</b>				
12020801	22000700100 - OFFICE OF THE ACCOUNTANT-GENERAL	0.00	70,000,000.00	70,000,000.00	3,746,696.76
12020808	22205300100 - DEPARTMENT OF MARKET DEVELOPMENT	0.00	193,337,214.00	193,337,214.00	-
12020803	51400100100 - MINISTRY OF WOMEN AFFAIRS	670,000.00	500,000.00	(170,000.00)	250,000.00
12020804	14900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	60,000.00	4,650,000.00	4,590,000.00	-
12020801	11113200100 - DEPARTMENT OF INTER-GOVERNMENTALAND DEVELOPMENT PAR	0.00	10,000,000.00	10,000,000.00	-
12020803	11113200100 - DEPARTMENT OF INTER-GOVERNMENTALAND DEVELOPMENT PAR	0.00	100,000,000.00	100,000,000.00	-
12020901	22000700100 - OFFICE OF THE ACCOUNTANT-GENERAL	0.00	-	-	-
12020901	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	495,600.00	11,450,000.00	10,954,400.00	3,033,500.00
12020905	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	41,500.00	8,550,000.00	8,508,500.00	-
12020906	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	189,200.00	1,000,000.00	810,800.00	-
12020909	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	0.00	250,000,000.00	250,000,000.00	-
12020901	21511400100 - KATSINA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHO	0.00	3,000,000.00	3,000,000.00	-
12020905	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	0.00	4,500,000.00	4,500,000.00	-
12020905	22205300100 - DEPARTMENT OF MARKET DEVELOPMENT	0.00	9,000,000.00	9,000,000.00	-
	<b>SUB TOTAL RENT</b>	<b>1,456,300.00</b>	<b>665,987,214.00</b>	<b>664,530,914.00</b>	<b>7,030,196.76</b>
	<b>EARNINGS</b>				
12020711	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,934,893.75	5,000,000.00	2,065,106.25	4,831,500.00
12020711	21511000100 - KATSINA FARMERS SUPPLY COMPANY	0.00	25,000,000.00	25,000,000.00	-
12020708	21511400100 - KATSINA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHO	5,000.00	2,000,000.00	1,995,000.00	15,000.00
12020711	21511400100 - KATSINA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHO	0.00	3,000,000.00	3,000,000.00	-
12020711	52111300200 - DRUGS AND MEDICAL SUPPLY AGENCY	0.00	52,296,000.00	52,296,000.00	-
12020711	23400100100 - MINISTRY OF WORKS, HOUSING AND TRANSPORT	0.00	500,000.00	500,000.00	-
12020711	12300100100 - MINISTRY OF INFORMATION, CULTURE AND HOME AFFAIRS	177,000.00	500,000.00	323,000.00	654,400.00
12020723	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	0.00	154,000.00	154,000.00	-
12020709	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	252,500.00	20,000,000.00	19,747,500.00	-
12020711	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	392,105.90	5,000,000.00	4,607,894.10	-
12020720	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	1,370,500.00	50,000,000.00	48,629,500.00	-
12020711	22200200100 - INVESTMENT PROMOTION AGENCY	0.00	30,000,000.00	30,000,000.00	-
12020711	22205300100 - DEPARTMENT OF MARKET DEVELOPMENT	0.00	60,000,000.00	60,000,000.00	-
12020711	51700100100 - MINISTRY OF EDUCATION	30,000.00	15,000,000.00	14,970,000.00	-
12020723	53900300100 - KATSINA STATE SPORTS COUNCIL	102,000.00	7,000,000.00	6,898,000.00	-
12020711	53900300100 - KATSINA STATE SPORTS COUNCIL	0.00	1,000,000.00	1,000,000.00	-
12020705	51400100100 - MINISTRY OF WOMEN AFFAIRS	60,000.00	1,000,000.00	940,000.00	-
12020711	51400100100 - MINISTRY OF WOMEN AFFAIRS	0.00	2,000,000.00	2,000,000.00	290,000.00
12020711	14900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	0.00	1,800,000.00	1,800,000.00	-
12020705	53900200100 - DEPARTMENT OF YOUTH DEVELOPMENT	210,000.00	1,000,000.00	790,000.00	1,458,000.00
12020705	53900200100 - DEPARTMENT OF YOUTH DEVELOPMENT	0.00	-	-	-
12020701	22800100100 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	0.00	-	-	-



12020711	22800100100 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	0.00	-	-	-
12020711	23300100100 - MINISTRY OF RESOURCE DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	-
12020711	022000800100-BOIR	0.00	-	-	358,269,921.77
	<b>SUB TOTAL EARNINGS</b>	<b>5,533,999.65</b>	<b>332,250,000.00</b>	<b>326,716,000.35</b>	<b>365,518,821.77</b>
	<b>SALES</b>				
12020611	22000700100 - OFFICE OF THE ACCOUNTANT-GENERAL	112,116,705.02	30,000,000.00	(82,116,705.02)	28,284,780.15
12020609	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	187,200.00	6,000,000.00	5,812,800.00	3,076,650.00
12020608	21511000100 - KATSINA FARMERS SUPPLY COMPANY	0.00	25,000,000.00	25,000,000.00	-
12020618	21511000100 - KATSINA FARMERS SUPPLY COMPANY	0.00	25,000,000.00	25,000,000.00	-
12020601	11100700100 - DEPARTMENT OF EMPOWERMENT AND SPECIAL INTERVENTION	130,000.00	50,000.00	(80,000.00)	-
12020616	14700100100 - CIVIL SERVICE COMMISSION	106,000.00	1,000,000.00	894,000.00	374,166.66
12020616	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	0.00	400,000.00	400,000.00	-
12020616	14000200200-OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	0.00	-	-	-
12020616	14000300200 - AUDIT SERVICE COMMISSION	0.00	500,000.00	500,000.00	-
12020616	26000100100 - MINISTRY OF LANDS AND SURVEY	137,000.00	500,000.00	363,000.00	-
12020616	51700100100 - MINISTRY OF EDUCATION	0.00	100,000.00	100,000.00	-
12020616	51700100200 - DEPARTMENT OF HIGHER EDUCATION	0.00	300,000.00	300,000.00	-
12020616	51400100100 - MINISTRY OF WOMEN AFFAIRS	0.00	500,000.00	500,000.00	9,189,000.00
12020616	31801100100 - JUDICIAL SERVICE COMMISSION	10,200.00	1,000,000.00	989,800.00	388,100.00
12020617	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	0.00	500,000.00	500,000.00	613,653.92
12020616	14800100100 - STATE INDEPENDENT ELECTORAL COMMISSION	0.00	-	-	94,999,000.00
12020631	11118300100 - DEPARTMENT OF BANKING AND FINANCE	0.00	50,000,000.00	50,000,000.00	-
12020616	51400200100 - DEPARTMENT OF SKILLS ACQUISITION AND VOCATIONAL TRAINING	664,500.00	1,500,000.00	835,500.00	481,000.00
12020616	55100300100 - DEPARTMENT OF COMMUNITY DEVELOPMENT	0.00	300,000.00	300,000.00	-
12020601	32600100100 - MINISTRY OF JUSTICE	0.00	2,000,000.00	2,000,000.00	-
12020453	051700300100 - SUBEB	0.00	-	-	1,200,000.00
	<b>SUB TOTAL SALES</b>	<b>113,351,605.02</b>	<b>144,650,000.00</b>	<b>31,298,394.98</b>	<b>138,606,350.73</b>
	<b>REPAYMENTS - GENERAL</b>				
12021004	21511400100-KATSINA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (KTARDA)	-	100,000,000.00	100,000,000.00	-
12021001	12300100100 - MINISTRY OF INFORMATION, CULTURE AND HOME AFFAIRS	70,000.00	50,000,000.00	49,930,000.00	-
	<b>SUB-TOTAL FOR REPAYMENT</b>	<b>70,000.00</b>	<b>150,000,000.00</b>	<b>149,930,000.00</b>	<b>-</b>

<b>DIVIDEND RECEIVED</b>					
12021102	22000800100 - Katsina State Board of Internal Revenue (KTBIR)	40,534,436.19	56,000,000.00	15,465,563.81	35,227,810.77
12021103	22000800100 - Katsina State Board of Internal Revenue (KTBIR)	48,215,763.29	80,000,000.00	31,784,236.71	-
12021103	22000700100 - Office of the Accountant-General	1,902,183.00	-	(1,902,183.00)	5,847,537.00
12021102	11118300100 - Department of Banking and Finance	-	10,000,000.00	10,000,000.00	-
12021103	11118300100 - Department of Banking and Finance	957,824.31	39,000,000.00	38,042,175.69	-
<b>12010306</b>	022000800100-BOIR	-	-	-	34,975,265.84
	<b>SUB-TOTAL FOR DIVIDEND</b>	<b>91,610,206.79</b>	<b>185,000,000.00</b>	<b>93,389,793.21</b>	<b>76,050,613.61</b>
	<b>PARASTATALS</b>		<b>2023</b>		<b>ACTUAL 2022</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	
	PARASTATALS	6,863,895,021.34	11,264,161,051.00	4,400,266,029.66	3,233,283,091.27
	<b>GRAND TOTAL NON-TAX</b>	<b>7,339,864,191.19</b>	<b>19,395,817,699.00</b>	<b>12,055,953,507.81</b>	<b>4,545,713,281.76</b>
	<b>GRAND TOTAL IGR</b>	<b>16,916,142,497.13</b>	<b>34,140,817,699.00</b>	<b>17,224,675,201.87</b>	<b>16,135,188,078.49</b>

<b>NOTE 5</b>	<b>INVESTMENT INCOME</b>	<b>2023</b>			<b>ACTUAL 2022</b>
		<b>ACTUAL</b>	<b>BUDGETTED</b>	<b>VARIANCE</b>	
		<b>N</b>	<b>N</b>	<b>N</b>	
	BANKING AND FINANCE	-	-	-	2,880,045.33
	OFFICE OF THE ACCOUNTANT GENERAL (LOAN REPAYMENT FROM KTHA)	28,668,447.74	-	(28,668,447.74)	51,779,657.26
	MINISTRY OF COMMERCE (MOTEL INVESTMENT)	500,000.00	-	(500,000.00)	1,448,405.68
	<b>TOTAL</b>	<b>29,168,447.74</b>	<b>-</b>	<b>(29,168,447.74)</b>	<b>56,108,108.27</b>

<b>NOTE 6</b>	<b>INTEREST INCOME</b>	<b>2023</b>			<b>ACTUAL 2022</b>
		<b>ACTUAL</b>	<b>BUDGETTED</b>	<b>VARIANCE</b>	
		<b>N</b>	<b>N</b>	<b>N</b>	
	OFFICE OF THE ACCOUNTANT GENERAL	35,952,780.83	50,000,000.00	14,047,219.17	-
				-	-
	<b>TOTAL</b>	<b>35,952,780.83</b>	<b>50,000,000.00</b>	<b>14,047,219.17</b>	<b>-</b>

CAPITAL RECEIPTS							
NOTE 7	2023 APPROVED	OPENING BALANCE	ACTUAL RECEIPT 2023		EXPENDITURE		BALANCE AS AT 31/12/2022
			LOAN	GRANT	LOAN	GRANT	LOAN GRANT
Better Education Delivery for All-Additional Financing (BESDA - AF)		-	-	460,000,000.00	-	74,426,246.22	- 784,186,288.55
SURWASH (MIN. OF WATER RESOURCES)		111,537,033.98	426,360,000.00	-	128,658,865.19	-	387,442,962.16 -
SURWASH (MIN. OF WATER RESOURCES)		-	6,488,421,586.00	-	5,857,002,337.06	-	631,419,248.48 -
ACRESaI (MOEN)		920,000,000.00	564,886,970.33	-	1,662,896,483.24	-	443,036,528.66 -
RURAL ACCESS & AGRIC. MARKETING PROJECT (RAAMP)		1,601,706,397.67	793,621,425.29	-	1,062,880,891.62	-	2,593,859,140.24 -
ADOLECENT GIRLS INITIATIVE FOR LEARNING & EMPOWEMENT (AGLE)		2,191,319,687.75	10,685,334,275.90	-	10,546,174,100.80	-	3,574,008,782.69 -
ACCELERATING NUTRITION RESULT IN NIG. (MOH)		17,371,094.37	312,618,684.54	-	257,539,775.32	-	59,981,876.04 -
ACCELERATING NUTRITION RESULT IN NIG. (SPHCDA)		2,098,960.11	172,370,195.00	-	134,284,480.65	-	40,184,674.46 -
<b>SUB-TOTAL</b>	<b>SUB-TOTAL</b>	<b>4,844,033,173.88</b>	<b>19,443,613,137.06</b>	<b>460,000,000.00</b>	<b>19,649,436,933.88</b>	<b>74,426,246.22</b>	<b>7,729,933,212.73 784,186,288.55</b>
<b>OTHER CAPITAL RECEIPTS:</b>							
HUK POLY:		-	-	741,685,549.08	-	546,832,715.50	- -
UMARU MUSA YARADUA UNIVERSITY:		-	-	963,724,047.41	-	963,724,047.41	- -
<b>SUB-TOTAL</b>		-	-	<b>1,705,409,596.49</b>	-	<b>1,510,556,762.91</b>	- -
<b>TOTAL</b>		-	<b>19,443,613,137.06</b>	<b>2,165,409,596.49</b>	<b>19,649,436,933.88</b>	<b>1,584,983,009.13</b>	- -
<b>GRAND TOTAL</b>				<b>21,609,022,733.55</b>		<b>21,234,419,943.01</b>	<b>7,729,933,212.73 784,186,288.55</b>

## NOTES

NOTE 8	SFTAS	2023			ACTUAL 2022
		ACTUAL	BUDGETTED	VARIANCE	
		N	N	N	
	SFTAS	-	4,966,500,000.00	4,966,500,000.00	11,498,325,838.33
	<b>TOTAL</b>	<b>0.00</b>	<b>4,966,500,000.00</b>	<b>4,966,500,000.00</b>	<b>11,498,325,838.33</b>

NOTE 9	OTHER REVENUE	2023			ACTUAL 2022
		ACTUAL	BUDGETTED	VARIANCE	
		N	N	N	
	SUKUK	-	12,000,000,000.00	12,000,000,000.00	8,374,183,312.50
	BRIDGING FACILITY	-	17,400,000,000.00	17,400,000,000.00	15,035,902,285.70
	SURE-P	5,793,812,728.40	-	(5,793,812,728.40)	4,705,550,859.39
	<b>TOTAL</b>	<b>5,793,812,728.40</b>	<b>29,400,000,000.00</b>	<b>23,606,187,271.60</b>	<b>28,115,636,457.59</b>

NOTE 9A	ADDITIONAL REVENUE	ACTUAL	BUDGETTED	VARIANCE	ACTUAL 2022
	BANK OF INDUSTRY/FIRS	1,069,313,632.19	-	(1,069,313,632.19)	-
	PAYMENT OF EXCHANGE RATE	1,073,735,576.91	-	(1,073,735,576.91)	-
	REFUND FROM FGN/NEPA & PHCN	1,200,000,000.00	-	(1,200,000,000.00)	-
	INFRASTRUCTURE	21,000,000,000.00	-	(21,000,000,000.00)	-
	ICIT	1,740,540,000.00	-	(1,740,540,000.00)	-
	<b>TOTAL</b>	<b>26,083,589,209.10</b>	<b>0.00</b>	<b>(26,083,589,209.10)</b>	<b>0.00</b>

NOTE 10	TRANSFER FROM OTHER MDAs	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	Escow Receipts:				
	Local Governments Contribution Security	1,662,442,101.85	1,843,710,403.24	181,268,301.39	718,610,557.29
	Local Government Scholarship	565,287,662.14	650,000,000.00	84,712,337.86	38,718,343.60
	Local Govt Ecological	1,504,776,275.76	1,710,000,000.00	205,223,724.24	1,524,270,649.64

## NOTES

	<b>TOTAL LOCAL GOVT. CONTRIBUTION</b>	<b>3,732,506,039.75</b>	<b>4,203,710,403.24</b>	<b>471,204,363.49</b>	<b>2,281,599,550.53</b>
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NOTE 11	SALARIES AND WAGES	2023		ACTUAL 2022	
		N	N		
	PERSONNEL COST				
	ACTUAL TOTAL SALARY FOR THE YEAR 2023	31,622,200,536.82			31,850,999,665.75
	CRF Charges	381,601,376.01			426,231,794.74
	<b>TOTAL</b>	<b>32,003,801,912.83</b>	<b>-</b>	<b>-</b>	<b>32,277,231,460.49</b>

## NOTES

NOTE 11.1	SALARIES AND WAGES	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	ADMINISTRATION	3,218,674,595.75	18,210,912,785.14	14,992,238,189.39	4,185,068,342.60
	ECONOMIC	1,896,358,445.89	2,406,770,937.16	510,412,491.27	2,377,865,324.31
	LAW & JUSTICE	1,649,337,278.95	1,597,791,747.98	(51,545,530.97)	1,754,855,593.22
	SOCIAL	25,239,431,592.24	26,100,189,360.60	860,757,768.36	23,959,442,200.36
	<b>TOTAL SALARIES</b>	<b>32,003,801,912.83</b>	<b>48,315,664,830.88</b>	<b>16,311,862,918.05</b>	<b>32,277,231,460.49</b>

NOTE 11.2	PERSONNEL ANALYSIS	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
	TOTAL NO. OF EMPLOYEES AT THE BEGINNING OF THE YEAR	21,677	24,888	3,211	21,609
	TOTAL NO. OF EMPLOYEES ADDED IN THE YEAR	1,632	1,800	168	1,195
	TOTAL NO. OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	3,043	3,250	207	1,127
	<b>TOTAL NO. OF EMPLOYEE AT THE END OF THE YEAR</b>	<b>20,266</b>	<b>23,438</b>	<b>3,172</b>	<b>21,677</b>

NOTE 12	SOCIAL BENEFITS	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	Pension	6,793,677,959.29	6,580,000,000.00	(213,677,959.29)	6,292,127,871.42
	Gratuities	1,486,445,678.03	6,500,000,000.00	5,013,554,321.97	1,962,976,334.42
	<b>TOTAL</b>	<b>8,280,123,637.32</b>	<b>13,080,000,000.00</b>	<b>4,799,876,362.68</b>	<b>8,255,104,205.84</b>

NOTE 13	OVERHEAD COST	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
1000000000	Administrative sector	16,540,592,678.53	15,279,366,387.00	(1,261,226,291.53)	15,111,494,782.77
2000000000	Economic sector	8,079,852,555.13	33,733,780,711.00	25,653,928,155.87	4,678,551,749.67
3000000000	Law & Justice	1,084,576,497.92	1,776,325,753.00	691,749,255.08	826,469,704.08
5000000000	Social sector	2,274,004,247.31	6,603,274,881.00	4,329,270,633.69	5,287,637,912.14
	<b>TOTAL</b>	<b>27,979,025,978.89</b>	<b>57,392,747,732.00</b>	<b>29,413,721,753.11</b>	<b>25,904,154,148.66</b>

## NOTES

NOTE 13.1	OVERHEAD COST BY FUNCTION	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
220201	TRAVEL & TRANSPORT	2,795,104,695.29	23,198,674,444.00	20,403,569,748.71	2,587,824,999.45
220202	UTILITIES	1,253,460,363.85	998,204,814.00	(255,255,549.85)	1,160,506,105.86
220203	MATERIALS & SUPPLIES	9,912,968,904.32	1,616,415,434.00	(8,296,553,470.32)	9,177,841,814.87
220204	MAINTENANCE SERVICES	4,636,124,604.70	1,768,430,536.00	(2,867,694,068.70)	4,292,318,342.43
220205	TRAINING	900,924,636.52	841,616,929.00	(59,307,707.52)	834,113,763.59
220206	OTHER SERVICES	1,054,809,279.40	4,611,802,154.00	3,556,992,874.60	976,586,611.40
220207	CONSULTING & PROFESSIONAL SERVICES	1,189,108,604.10	1,833,953,571.00	644,844,966.90	1,100,926,551.32
220208	FUEL & LUBRICANTS	1,673,145,753.54	2,420,119,076.00	746,973,322.46	1,549,068,418.09
220209	FINANCIAL CHARGES	987,659,617.05	20,343,871.00	(967,315,746.05)	914,416,641.45
220210	MISCELLANEOUS EXPENSES	3,575,719,520.10	6,910,021,370.00	3,334,301,849.90	3,310,550,900.20
	<b>TOTAL</b>	<b>27,979,025,978.89</b>	<b>44,219,582,199.00</b>	<b>16,240,556,220.11</b>	<b>25,904,154,148.66</b>

NOTE 14	GRANTS AND CONTRIBUTION	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	Salary contribution to SUBEB	56,347,920.00	422,373,100.00	366,025,180.00	56,347,920.00
	2.5% contribution to LGSPB	381,620,778.00	416,313,570.00	34,692,792.00	416,313,576.00
	<b>TOTAL</b>	<b>437,968,698.00</b>	<b>838,686,670.00</b>	<b>400,717,972.00</b>	<b>472,661,496.00</b>

NOTE 15	DEPRECIATION CHARGES	2023		2022
		N		N
	LAND & BUILDING	4,889,259,471.00		3,296,861,117.01
	INFRASTRUCTURE	15,927,013,222.39		11,167,855,538.09
	TRANSPORTATION & EQUIP	9,982,619,670.04		6,482,366,478.43
	OFFICE EQUIPMENT	2,610,548,170.28		2,024,833,953.05
	FURNITURE & FITTINGS	3,255,679,304.24		2,314,744,685.06
	PLANT & MACHINERY	6,994,724,980.61		5,141,774,212.98
	INVESTMENT PROPERTY	161,607,452.58		112,135,178.78
	<b>TOTAL</b>	<b>43,821,452,271.14</b>		<b>30,540,571,163.40</b>

NOTE 16	PUBLIC DEBT CHARGES (DEDUCTIONS AT SOURCE), CDS	2023		2022
		N		N
	<b>FROM FAAC:</b>			
	JANUARY	1,568,320,364.89		1,536,505,144.39
	FEBRUARY	2,127,539,237.73		1,478,625,537.23
	MARCH	2,124,761,349.80		1,452,226,352.47
	APRIL	2,152,840,613.22		1,498,541,047.49
	MAY	1,483,659,408.72		1,467,992,310.82
	JUNE	1,527,877,422.76		1,459,067,800.49
	JULY	1,123,800,568.75		1,504,087,345.73
	AUGUST	1,143,197,146.24		1,544,059,053.35
	SEPTEMBER	1,135,493,579.55		1,469,120,220.07
	OCTOBER	1,143,355,882.59		1,477,549,744.58
	NOVEMBER	1,124,183,515.49		1,465,211,887.20
	DECEMBER	1,136,293,872.79		1,514,244,211.11
	<b>SUB TOTAL</b>	<b>17,791,322,962.53</b>		<b>17,867,230,654.93</b>
	<b>FROM IGR:</b>			
	JANUARY	288,470,971.56		272,989,647.13
	FEBRUARY	288,470,971.56		272,989,647.13
	MARCH	135,751,045.44		272,989,647.13
	APRIL	135,751,045.44		272,989,647.13



	MAY	-		272,989,647.13
	JUNE	-		272,989,647.13
	JULY	-		272,989,647.13
	AUGUST	-		272,989,647.13
	SEPTEMBER	-		272,989,647.13
	OCTOBER	-		272,989,647.13
	NOVEMBER	-		280,422,670.83
	DECEMBER	-		288,470,971.56
	<b>SUB TOTAL</b>	<b>848,444,034.00</b>		<b>3,298,790,113.69</b>
	<b>MATCHING GRANT (SUBEB)</b>			
	JANUARY	37,319,133.83		37,319,133.83
	FEBRUARY	37,319,133.83		37,319,133.83
	MARCH	37,319,133.83		37,319,133.83
	APRIL	37,319,133.83		37,319,133.83
	MAY	37,319,133.83		37,319,133.83
	JUNE	37,319,133.83		37,319,133.83
	JULY	37,319,133.83		37,319,133.83
	AUGUST	37,319,133.83		37,319,133.83
	SEPTEMBER	37,319,133.83		37,319,133.83
	OCTOBER	37,319,133.83		37,319,133.83
	NOVEMBER	37,319,133.83		37,319,133.83
	DECEMBER	37,319,133.83		37,319,133.83
	<b>SUB TOTAL</b>	<b>447,829,605.96</b>		<b>447,829,605.96</b>
	<b>CBN DIRECT DEDUCTION</b>	-		<b>255,667,222.22</b>
	<b>TOTAL</b>	<b>19,087,596,602.49</b>		<b>21,869,517,596.80</b>

<b>NOTE 17</b>	<b>PROCEEDS FROM SALES OF HOUSES</b>	<b>2023</b>		<b>2022</b>
		<b>N</b>		<b>N</b>
	<b>DETAILS</b>	<b>AMOUNT</b>		
	BARHIM HOUSING	4,321,345.12		6,058,242.17
	MAKERA HOUSING	3,601,074.85		5,782,589.55
	KAFE, ABUJA	4,000,000.00		-
	250 ESTATE KABUKAWA	-		0.00
	<b>TOTAL</b>	<b>11,922,419.97</b>		<b>11,840,831.72</b>
<b>NOTE 18</b>	<b>TRANSFER TO OTHER MDAs</b>	<b>2023</b>		<b>2022</b>
		<b>N</b>		<b>N</b>
	SGS: Security Escrow Expenses	1,566,390,167.17		-
	Higher Education:( Scholarship Trust Funds)	1,143,217,119.28		366,896,675.50
	Environment: Ecological Expenses	-		-
	<b>TOTAL</b>	<b>2,709,607,286.45</b>		<b>366,896,675.50</b>
<b>NOTE 18A</b>	<b>TRANSFER TO REVENUE GENERATING MDA's</b>	<b>2023</b>		<b>2022</b>
	<b>SELF GENERATING MDA's</b>	<b>N</b>		<b>N</b>
	HSMB	52,136,746.11		394,990,596.00
	PHCDA	2,458,893,200.47		21,664,993.00
	College of Nursing and Midwifery	103,186,610.05		69,787,694.89
	College of Health Sciences	96,466,652.88		87,107,850.00
	Katsina State Agency for the Control of Aids (KATSACA)	0.00		-
	Contributory Health Care Management	720,000.00		-
	KTSTA	1,640,865,616.00		1,083,301,530.00
	Housing Authority	71,216,814.23		27,230,839.81
	KTTV	23,110,783.83		19,319,679.88
	Katsina State Radio	46,813,403.39		51,270,591.16
	History & Culture Bureau	838,800.00		-
	KURPB	18,613,567.00		29,846,749.00
	Pilgrims Welfare Board	21,441,000.00		-
	Water Board	696,771,548.50		481,939,940.00
	Isa Kaita College of Education D/Ma	86,464,511.59		159,183,589.75
	Dr. Yusuf Bala Usman College of Legal Studies Daura	61,052,238.50		50,888,770.89

## NOTES

	Hassan Usman Katsina Polytechnic	266,347,767.00		240,763,765.00
	Umaru Musa Yar'adua University, Katsina	935,159,061.81		278,638,286.31
	Katsina State Scholarship Board	8,856,000.00		12,889,000.00
	STEB	0.00		-
	Institute of Technology Management	38,065,533.25		44,213,880.78
	Katsina State Islamic Education Bureau	0.00		1,223,000.00
	KASROMA	2,795,000.00		8,310,000.00
	SEPA	12,634,000.00		6,807,500.00
	Katsina Motel	68,919,833.23		41,468,310.80
	Fatima Baika Market	21,645,307.50		25,498,199.00
	Hotels Board	82,642,970.00		96,938,325.00
	KASSAROTA	48,238,056.00		-
	Sustainable Development Goals	0.00		-
	<b>TOTAL REVENUE</b>	<b>6,863,895,021.34</b>		<b>3,233,283,091.27</b>
<b>NOTE 19</b>	<b>PAYMENT MADE INTO THE SALE OF PROPERTIES ACCOUNT FOR THE YEAR 2023</b>			
		<b>2023</b>		<b>2022</b>
		<b>N</b>		<b>N</b>
	JANUARY	7,195,672.66		1,023,258,869.91
	FEBRUARY	319,117.66		51,420,340.25
	MARCH	658,117.66		122,850,120.48
	APRIL	2,134,772.66		32,459,460.91
	MAY	13,262,727.10		11,201,385.41
	JUNE	4,853,275.66		25,913,192.41
	JULY	6,627,070.06		49,601,332.82
	AUGUST	42,792,788.26		100,055,379.24
	SEPTEMBER	4,994,903.66		7,126,548.66
	OCTOBER	5,428,197.66		8,275,132.22
	NOVEMBER	2,982,201.16		7,405,208.66
	DECEMBER	1,457,094.66		24,179,737.66
	<b>TOTAL</b>	<b>92,705,938.86</b>		<b>1,463,746,708.63</b>

## NOTES

NOTE 20	CASH & CASH EQUIVALENT	2023	2022
		N	N
	MAIN ACCOUNT	410,428,223.63	330,907,504.96
	FIXED DEPOSIT INT. A/C	40,740,432.03	4,787,651.20
	MOTOR VEHICLE LOAN A/C	77,228,281.55	44,780,807.04
	SALARY A/C I	260,731,758.45	137,610,482.51
	SALARY A/C II	201,045,344.31	195,469,737.85
	RENT DEDUCTION A/C	16,930,018.23	13,604,383.22
	KTSG A/C	4,791,236.23	4,791,236.23
	REFUBISHING LOAN A/C	1,046,044.05	1,046,044.05
	FERTILIZER COLLECTION A/C	1,514,840.64	1,515,590.64
	ECOLOGICAL FUNDS A/A	273,290,917.08	378,714,995.09
	INTEREST ON ECOLOGICAL FUND	565,578.36	565,578.36
	KTSG HOUSING ESTATE KAFE DISTRICT (IBTC)	32,040,232.58	28,040,325.58
	FIRST BANK KTSG A/C	35,768,588.30	106,675,549.71
	STATE BOARD OF INTERNAL REVENUE A/C	937,431,138.59	254,956,157.93
	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	7,872,788.99	252,634,983.23
	BARHIM HOUSING ESTATE	21,228,705.80	16,926,497.83
	BARHIM ESTATE SERVICE CHARGE A/C	91,306,019.39	91,306,019.39
	KTS URBAN & REGIONAL PLANNING	64,469,680.38	94,364,195.70
	DAURA ROAD HOUSING ESTATE	19,774,058.97	16,625,984.12
	AG MAKERA HOUSING ESTATE CHARGES A/C	643,189.00	643,189.09
	PURCHASE OF GRAINS A/C	715,836.47	715,836.47
	KTSG A/C VAT	4,737,196,058.12	3,323,833,847.57
	KTSG ECA & VAT A/C	90,518,596.16	112,715,999.68
	SCHOLARSHIP ESCROW A/C	439,965.76	440,882.65
	MOTEL INVESTMENT A/C	-	0.00
	KATSINA MOTEL LOAN REPAYMENT A/C	439.50	439.50
	272 HOUSING UNITS	0.01	0.01
	SALES OF LANDED PROPERTIES	(901.53)	592.00
	250 KABUKAWA HOUSING ESTATE	16,798,009.20	14,772,532.83
	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	9,964,271.26	9,964,331.26
	TECH COMM ON SALE OF LANDED PROPERTY UNIT B	7,429,350.90	7,332,321.98
	KTSG PARIS CLUB A/C	200.00	200.00

## NOTES

FERTILIZER REPAYMENT A/C	4,872,454.33		4,872,454.33
COOPERATE SOCIAL RESPONSIBILITY A/C	159,695,212.70		62,289,395.18
ECOLOGICAL FUNDS (L.G) A/C UBA	282,309,088.13		422,780,503.94
ACCOUNTANT GENERAL ACCOUNT (Fidelity Bank)	63,714,534.29		991,126,358.69
SECURITY ESCROW A/C (JAIZ BANK)	517,620,366.95		58,185,515.52
MINIRET SUKUK COMPANY	4,528,680,960.00		374,827,896.00
STATE SECURITY MUSAWA (Access Bank)	6,914,243.25		6,914,243.25
KTSG HOUSING ESTATE KAFE DISTRICT (UBA)	1,430,792.97		1,430,792.97
ECOLOGICAL FUNDS EXP A/C UBA	17,759,693.41		20,337,312.61
SUKUK EXPENDITURE ACCOUNT	205,812,710.73		2,206,951,938.39
KTS RANCH DEV EXPENDITURE A/C	6,042,350.32		188,789,668.93
KTS RANCH DEV PROJ A/C	49,998,394.25		249,999,696.00
NIGERIAN EROSION AND WATER SHADE MGMT	-		0.00
IFAD/CASP	-		0.00
RURAL ACCESS & AGRIC MARKETING PROJECT	-		0.00
ACCELERATING NUTRITION RESULT IN NIG. (ARIN)	-		0.00
CSDP (WORLD BANK)	-		0.00
<b>SUB TOTAL</b>	<b>15,611,872,816.68</b>		<b>8,213,781,972.67</b>
Board of Survey (HELD BY MDA'S)			
BANK BALANCES	28,264,080,875.60		20,748,598,557.20
DOLLER ACCOUNT IN NAIRA	5,557,313,886.81		3,548,775,636.70
EURO	2,171,592,427.11		1,390,697,835.93
<b>SUB TOTAL</b>	<b>35,992,987,189.52</b>		<b>25,688,072,029.83</b>
<b>TOTAL</b>	<b>51,604,860,006.20</b>		<b>33,901,854,002.50</b>
<b>CASH HELD: EXTERNAL LOANS</b>			
BAL. C/D			
TOTAL LOAN RECEIVED DURING THE YEAR			13,123,993,693.58
AMOUNT UTILISED DURING THE YEAR			9,575,218,056.88
<b>BAL. B/D DOLLER IN NAIRA</b>			<b>3,548,775,636.70</b>
BAL. C/D			
TOTAL LOAN RECEIVED DURING THE YEAR			1,659,563,423.00
AMOUNT UTILISED DURING THE YEAR			268,872,070.00
<b>BAL. B/D EURO IN NAIRA</b>			<b>1,390,691,353.00</b>

<b>NOTE 21</b>	<b>RECEIVABLES</b>		
	<b>ISSUING MDA</b>	<b>2023</b>	<b>2022</b>
		<b>N</b>	<b>N</b>
	Ministry of finance	21,513,134,279.08	21,513,134,279.08
	Ministry of Finance	77,228,281.55	105,080,000.00
	Katsina State Water Board	994,809,183.00	1,024,111,636.00
	Min. of Commerce	131,694,386.78	131,694,386.78
	Min. of Commerce	300,000,000.00	300,000,000.00
	Min. of Commerce	30,000,000.00	30,000,000.00
	Min of Commerce	12,000,000.00	12,000,000.00
	Mini. Of Commerce	2,922,500.00	2,922,500.00
	Min. of Commerce	2,000,000.00	2,000,000.00
	Katsina Motel	93,551,594.32	93,551,594.32
	Fatima Baika Central Market	44,294,837.00	44,294,837.00
	KTARDA	542,520,000.00	542,520,000.00
	Ministry of finance	6,722,495,090.28	
	Housing Authority	1,830,459,841.30	2,935,804,418.31
	Kaseed	2,248,626,170.75	2,248,626,170.75
	KTARDA	115,221,700.00	115,521,700.00
	KTARDA	117,492,900.00	117,594,900.00
	KTARDA	93,440,000.00	93,460,000.00
	KTARDA	429,805,600.00	429,820,600.00
	Ministry of Agriculture	243,559,500.00	1,105,000,000.00
	Ministry of Agriculture	185,950,455.99	528,833,000.00
	Ministry of Agriculture	528,833,000.00	
	<b>TOTAL</b>	<b>36,260,039,320.05</b>	<b>31,375,970,022.24</b>

<b>NOTE 22</b>	<b>INVESTMENTS</b>	<b>REF NOTE</b>		
	<b>LOCAL INVESTMENT</b>			
			<b>2023</b>	<b>2022</b>
	LOCAL INVESTMENTS: QUOTED COMPANIES		1,257,485,929.85	496,042,995.25
	LOCAL INVESTMENTS: UNQUOTED COMPANIES		-	-
	<b>SUB - TOTAL</b>		<b>1,257,485,929.85</b>	<b>496,042,995.25</b>
	<b>FOREIGN INVESTMENTS</b>			
			<b>2023</b>	<b>2022</b>
	FOREIGN INVESTMENTS: QUOTED COMPANIES		10,403,626,687.96	5,031,774,081.90
	FOREIGN INVESTMENTS: UNQUOTED COMPANIES		-	-
	<b>SUB - TOTAL</b>		<b>10,403,626,687.96</b>	<b>5,031,774,081.90</b>
	<b>TOTAL INVESTMENT</b>		<b>11,661,112,617.81</b>	<b>5,527,817,077.15</b>
<b>NOTE 23</b>	<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		<b>2023</b>	<b>2022</b>
		<b>N</b>	<b>N</b>	<b>N</b>
	LAND & BUILDING	6,603,318,307.17		12,561,378,107.11
	INFRASTRUCTURE	37,186,752,058.90		51,821,897,901.25
	TRANSPORTATION & EQUIP	8,933,029,511.80		813,439,416.50
	OFFICE EQUIPMENT	65,932,955.00		236,299,971.00
	FURNITURE & FITTINGS	592,064,851.44		425,108,378.89
	PLANT & MACHINERY	1,538,259,079.71		2,058,605,807.62
	<b>TOTAL</b>	<b>54,919,356,764.02</b>	<b>54,919,356,764.02</b>	<b>67,916,729,582.37</b>
	<b>TOTAL FOR THE YEAR</b>		<b>122,836,086,346.39</b>	
<b>NOTE 24</b>	<b>INVESTMENT PROPERTY</b>		<b>2023</b>	<b>2022</b>
	INVESTMENT	<b>N</b>	<b>N</b>	<b>N</b>
		1,003,599,000.00		54,487,719.00
	<b>TOTAL</b>		<b>1,003,599,000.00</b>	<b>1,409,247,868.84</b>
	<b>TOTAL FOR THE YEAR</b>		<b>1,058,086,719.00</b>	<b>1,463,735,587.84</b>

NOTE 25	CURRENT LIABILITIES	2023		2022
		N	N	N
	GRATUITY : Staffs	6,346,845,590.49		4,324,573,562.96
			6,346,845,590.49	
	CONTRACTORS ARREARS			2,137,656,070.05
		2,083,266,699.74	2,083,266,699.74	
	<b>TOTAL</b>		<b>8,430,112,290.23</b>	<b>6,462,229,633.01</b>
NOTE 26	BORROWINGS	2023		2022
		N	N	N
	<b>External Loans</b>			
	KTSG HEALTH SYSTEM DEV. IV	1,484,799.50		1,451,091.18
	KTSG HEALTH SYSTEM DEV. IV	1,407,816.58		1,474,566.53
	KTSG SMALL EARTH DAM & REHAB.	3,870,300.08		374,942.84
	KTSG MULTI STATE WATER	268,817.84		11,706,555.83
	KTSG UBE	8,248,691.01		1,771,075.64
	KTSG HEALTH SYSTEM DEV.	1,569,038.34		1,275,997.93
	KTSG LOCAL EMPOWERMENT & ENVIRONMENT	1,155,980.08		6,166,568.06
	KTSG HIV/AIDS PROG.	5,946,301.90		1,327,287.00
	KTSG COMMUNITY & SOCIAL DEV. PROJECT	1,189,506.92		3,985,370.84
	KTSG THIRD NAT'L FADAMA PROJECT	3,880,867.13		3,501,676.61
	KTSG SECOND HIV/AIDS PROG.	3,409,735.17		4,283,630.66
	KTSG AGRIC & COMMUNITY DEV. PROJECT	4,177,344.61		4,971,019.37
	KTSG COMMUNITY & SOCIAL DEV. PROJECT (ADDITIONAL FINANCING	3,406,000.00		3,604,000.00
	KTSG COMMUNITY BASED AGRIC	4,598,117.74		2,643,208.42
	KTSG FADAMA DEV.	2,455,993.24		3,651,185.94
	KATSINA STATE RURAL AGRIC MARKETING PROJECT	3,241,375.76		3,636,153.50
		<b>50,310,685.90</b>	<b>45,248,927,791.60</b>	<b>55,824,330.35</b>



## NOTES

	<b>Internal Loans</b>			<b>23,111,272,764.90</b>
	SALARY BAIL OUT	7,982,860,163.94		7,668,252,416.42
	BUDGET SUPPORT	11,706,425,969.00		17,303,880,783.37
	IMFFRASTRUCTURAL LOAN	7,446,291,253.90		7,083,333,333.25
	SMEDAN	153,011,122.04		553,011,121.01
	SUKUK BOND	31,223,759,807.00		8,554,331,927.50
			<b>58,512,348,315.88</b>	<b>41,162,809,581.55</b>
	<b>TOTAL</b>		<b>103,761,276,107.48</b>	<b>64,274,082,346.45</b>



## NOTES

NOTE 29	10% COST OF COLLECTION	2023		2022
		N		N
	JANUARY	164,467,981.03		110,438,334.64
	FEBRUARY	-		71,755,865.60
	MARCH	145,510,571.93		74,558,603.56
	APRIL	70,557,335.28		67,949,078.69
	MAY	249,628,391.51		89,324,793.50
	JUNE	68,455,163.03		65,030,055.60
	JULY	88,284,575.67		67,654,414.46
	AUGUST	66,895,393.05		102,658,820.45
	SEPTEMBER	91,218,207.94		51,677,045.27
	OCTOBER	120,525,951.12		96,147,449.32
	NOVEMBER	-		76,703,379.99
	DECEMBER	234,733,340.69		79,899,812.58
	<b>TOTAL</b>	<b>1,300,276,911.25</b>		<b>953,797,653.66</b>



# **OFFICE OF THE ACCOUNTANT GENERAL**

## **MINISTRY OF FINANCE**

**Address: Garba Ja Abdulkadir State Secretariat Complex, IBB Way, Dandagoro Katsina,  
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**Email Address: [officeoftheaccountantgen.kts@yahoo.com](mailto: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 1<sup>st</sup> January to 31<sup>st</sup> 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 31/12/2023
- b. Consolidated Statement of Financial Position (Balance Sheet) as at 31/12/2023
- c. Consolidated Statement of Cashflow for the Year ended 31/12/2023
- d. Consolidated Statement of Changes in Net Assets/Equity for the Year ended 31/12/2023
- e. Statement of Accounting Policies
- f. Note to GPFS for the Year ended 31/12/2023
- 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.

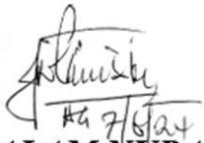


## 18. PROPERTY, PLANT & EQUIPMENTS (PPE)

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



**MALAM NURA TELLA** FCA  
**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 no's (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, 2023.
- Consolidated Statement of financial position as at 31 December, 2023.
- Consolidated Statement of Cash Flows for the year ended 31December, 2023.
- Consolidated Statement of changes in Net Asset for the year ended 31 December, 2023.

**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, 2023. 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 are 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 donot 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:**

	<b>2023</b>	<b>2022</b>
Share of FAAC	59,928,528,333.80	50,882,983,862.73
VAT	42,774,951,204.54	31,572,943,764.69

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:**

<b>OTHER REVENUE</b>	<b>2023</b>	<b>2022</b>
	<b>N</b>	<b>N</b>
Other Statutory Allocation – Other Agencies:		
• Exchange Difference	12,455,679,334.76	175,304,471.98
• Other FAAC	2,486,309,111.06	720,191,251.06
• Forex Equalization	1,393,184,445.22	-
• Excess Bank Charges	-	137,975,942.30
• Non-Oil Revenue	2,841,085,905.42	1,517,079,250.69
• Withholding	84,282,180.59	000
• Mineral Revenue	-	1,264,232,708.91
• Non-Oil Excess		
Electronic Money Transfer	2,445,019,578.42	1,421,122,887.14
Other Revenue (SFTAS)	-	11,498,325,838.33
SURE – P	5,793,812,728.40	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.

	2023	2022
TSA A/C	11,017,833,106.16	4,804,603,140.61
Operational A/C	4,594,039,710.52	3,409,178,832.06
Cash in Banks	35,992,987,189.52	25,688,072,029.83
Cash held by MDA's	-	-

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 consists 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**

<b>2023</b>	<b>2022</b>
19,087,596,602.49	21,869,517,596.80

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

▪ **INVESTMENT IN SECURITIES.**

a) **Sovereign Wealth Fund**

As at 31/12/2022 **5,031,774,081.90**

Value as at 31/12/2023 **10,403,626,687.96**

**b) QUOTED COMPANIES.**

	<b>2023</b>	<b>2022</b>
Sterling Bank Plc	9,241,419.00	9,241,419.00
FBN Holding	2,349,730.00	2,349,730.00
UBN Plc	840,658.00	300,000,000.00
Access Bank Plc	20,000,000.00	20,000,000.00
Unity Bank Plc	5,828,655.00	5,828,655.00
Zenith Bank Plc	383,625.00	383,625.00
Union Bank Plc		
BUA		
Forte Oil	960.00	960.00
Flour Mill Plc	33,044.00	33,044.00
FCMB	24,400.00	24,400.00
Jaiz Bank Plc	300,000,000.00	840,638.00
Jaiz Bank Plc	-	6,750.00
URBAN DEV. BANK OF NIG	-	2,600,000.00
KANKARA PHARMACEUTICAL KAOLINE COMPANY	-	2,561,290.00
NEW AFRICAN MERCHANT BANK	-	20,000,000.00
Jaiz Bank Plc	-	20,000,000.00
BUA CEMENT COMPANY	6,750.00	-
NIGER DELTA POWER HOLDING COMPANY	14,744,294.00	-
KIPDECO	104,276,981.00	-
<b>TOTAL</b>	<b>457,730,516.00</b>	<b>383,870,511.00</b>

- **PAYABLES & OTHER LIABILITIES**

	<b>2023</b>	<b>2022</b>
Outstanding Gratuities	6,346,845,590.49	4,324,573,562.96
Contractor's arrears	2,083,266,699.74	2,137,656,070.05

**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 2023 that is yet to be paid as at 31/12/2023.

**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 31/12/2023. 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

NOTE 1 & 2

REVENUE PROFILE JANUARY TO  
DECEMBER 2023

MONTH	SRA(NET)	VAT	IGR (ACTUAL)	EXCHANGE DIFFERENCE	OTHER FAAC	BANK OF INDUSTRY/HRS	NON OIL REVENUE	NON OIL EXCESS	REFUND	EXCESS CRUDE	SURE - P	ELECTRONIC MONEY TRANSFER	PAYMENT OF EXCHANGE RATE	ICIT	FOREX EQUALIZATION	WITHHELD ESCROW	REFUND FROM FGN/NPA & PHGN	INFRASTRUCTURE	ADD. EXCHANGE GAIN	TOTAL	
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
JANUARY	3,777,035,251.16	3,190,327,404.50	656,107,593.60	184,973,154.63	-	-	-	-	-	-	-	848,479,924.90	-	-	-	-	-	-	-	-	8,159,922,336.79
FEBRUARY	959,349,314.60	3,135,613,639.99	705,573,352.81	-	126,423,270.89	-	842,821,805.94	-	-	-	-	199,189,515.76	-	-	-	-	-	-	-	-	5,969,969,000.01
MARCH	813,145,434.48	3,165,246,470.78	1,073,074,865.23	-	113,319,319.78	-	-	-	-	-	-	169,407,528.23	-	-	-	-	879,905,965.41	1,200,000,000.00	-	-	7,414,099,583.91
APRIL	1,851,820,053.08	2,723,284,338.49	684,551,630.37	-	113,319,319.78	-	-	-	3,764,440,687.52	-	-	211,110,472.28	-	-	-	-	-	-	-	-	6,348,526,501.52
MAY	1,361,032,396.83	2,703,167,217.41	904,854,333.60	-	-	1,069,313,632.19	-	202,277,233.43	-	-	-	211,728,033.67	-	-	-	-	366,627,485.58	-	-	-	8,883,809,352.71
JUNE	2,774,744,866.83	3,404,688,246.49	753,542,518.88	4,906,584.15	133,247,200.61	-	-	-	-	833,987,847.46	-	207,213,316.49	-	1,740,540,000.00	146,650,994.23	84,282,180.59	-	-	-	-	10,983,803,755.73
JULY	1,288,392,048.99	3,634,961,976.45	833,425,303.80	2,498,307,451.07	-	-	-	-	-	-	-	164,664,129.04	1,073,735,576.91	-	-	-	-	-	-	-	9,493,486,486.26
AUGUST	1,988,824,013.70	3,615,492,302.41	1,049,952,021.26	2,260,295,466.56	2,000,000,000.00	-	-	-	-	-	-	184,861,394.70	-	-	-	-	-	7,000,000,000.00	279,100,293.09	-	18,378,525,491.72
SEPTEMBER	1,710,639,660.91	4,425,967,102.01	401,664,248.53	1,830,990,490.87	-	-	-	-	-	-	5,793,812,728.40	203,511,998.60	-	-	-	-	-	-	-	-	14,866,586,229.32
OCTOBER	1,994,556,159.54	3,847,517,663.86	1,070,223,995.25	1,370,259,287.77	-	-	1,492,571,015.92	-	-	-	-	157,362,979.16	-	-	-	-	-	-	-	-	9,932,491,101.50
NOVEMBER	1,302,220,681.04	4,354,212,666.25	875,445,363.16	1,493,061,842.00	-	-	505,693,083.56	-	-	-	-	223,488,109.68	-	-	-	-	-	7,000,000,000.00	-	-	15,754,121,745.69
DECEMBER	1,739,539,139.08	4,574,472,175.90	1,043,832,249.30	2,812,885,057.71	-	-	-	-	-	-	-	172,004,073.89	-	-	-	-	-	7,000,000,000.00	-	-	17,342,732,695.88
<b>TOTAL</b>	<b>21,561,299,020.24</b>	<b>42,774,951,204.54</b>	<b>10,052,247,475.79</b>	<b>12,455,679,334.76</b>	<b>2,486,309,111.06</b>	<b>1,069,313,632.19</b>	<b>2,841,085,905.42</b>	<b>202,277,233.43</b>	<b>3,764,440,687.52</b>	<b>833,987,847.46</b>	<b>5,793,812,728.40</b>	<b>2,445,019,578.42</b>	<b>1,073,735,576.91</b>	<b>1,740,540,000.00</b>	<b>1,393,184,445.22</b>	<b>84,282,180.59</b>	<b>1,200,000,000.00</b>	<b>21,000,000,000.00</b>	<b>279,100,293.09</b>	<b>-</b>	<b>133,051,266,255.04</b>

NOTE 3			2023			ACTUAL 2022	
			TAX REVENUE	ACTUAL	BUDGET		VARIANCE
				N	N		N
12010101	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	PERSONAL TAXES (E.G PAYE)	8,347,859,610.46	13,800,000,000.00	5,452,140,389.54	7,933,641,694.45	
12010301	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	STAMP DUTY	1,474,499.47	105,000,000.00	103,525,500.53	1,816,233.74	
12010306	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	OTHER SERVICE TAXES	585,936,199.10	750,000,000.00	164,063,800.90	179,167,501.92	
12010303	22000700100 - OFFICE OF THE ACCOUNTANT-GENERAL	DEVELOPMENT TAX/LEVY	4,200.00	50,000,000.00	49,995,800.00	0.00	
12010305	21511500100 - DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	LIVESTOCK TAX	137,500.00	25,000,000.00	24,862,500.00	2,949,580.00	
12010303	26000100100 - MINISTRY OF LANDS AND SURVEY	DEVELOPMENT TAX/LEVY	5,265,772.17	15,000,000.00	9,734,227.83	0.00	
0	22000700100 - OFFICE OF THE ACCOUNTANT GENERAL	Other Income	635,600,524.74	0.00	-635,600,524.74	101,722,642.50	
	<b>TOTAL</b>		<b>9,576,278,305.94</b>	<b>14,745,000,000.00</b>	<b>5,168,721,694.06</b>	<b>8,219,297,652.61</b>	
NOTE 3A							
REFUND FROM FGN			ACTUAL	BUDGET	VARIANCE	ACTUAL 2022	
			N	N	N	N	
022000800100-BOARD OF INTERNAL REVENUE						1,685,088,572.06	
022000800100-BOARD OF INTERNAL REVENUE						1,685,088,572.06	
<b>TOTAL</b>			-	-	-	<b>3,370,177,144.12</b>	
NOTE 4							
NON TAX REVENUE			ACTUAL	BUDGET	VARIANCE	ACTUAL 2022	
FINES			N	N	N	N	
12020501	11101000100 - STATE BUREAU OF PUBLIC PROCUREMENT	FINES/PENALTIES	0.00	20,000,000.00	20,000,000.00	0.00	
12020501	26000100100 - MINISTRY OF LANDS AND SURVEY	FINES/PENALTIES	35,000.00	1,500,000.00	1,465,000.00	0.00	
12020502	31805100100 - HIGH COURT OF JUSTICE	COURT FINES	3,758,800.00	20,000,000.00	16,241,200.00	12,085,700.00	
12020501	31805300100 - SHARIA COURT OF APPEAL	FINES/PENALTIES	145,250.00	500,000.00	354,750.00	0.00	
12020501	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	FINES/PENALTIES	0.00	1,000,000.00	1,000,000.00	527,160.00	
	<b>SUB TOTAL</b>		<b>3,939,050.00</b>	<b>43,000,000.00</b>	<b>39,060,950.00</b>	<b>12,612,860.00</b>	
FEES							
12020415	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	TRADE TESTING FEES	3,636,784.00	400,000,000.00	396,363,216.00	55,223,995.04	
12020439	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	AGENCY FEES	1,937,731.35	10,160,000.00	8,222,268.65	0.00	
12020490	22000800100 - KATSINA STATE BOARD OF INTERNAL REVENUE (KTBR)	CONTRACT AWARD FEES (LGA'S)	15,663,636.00	1,000,000,000.00	984,336,364.00	0.00	
12020427	11101000100 - STATE BUREAU OF PUBLIC PROCUREMENT	TENDER FEES	0.00	1,914,602,293.00	1,914,602,293.00	44,262,130.59	
12020417	11101000100 - STATE BUREAU OF PUBLIC PROCUREMENT	CONTRACTOR REGISTRATION FEES	111,446,909.99	200,000,000.00	88,553,090.01	354,243,724.28	
12020442	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	ASSOCIATION FEES	1,406,800.00	4,075,000.00	2,668,200.00	2,101,000.00	
12020450	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	INSPECTION FEES	320,100.00	10,000,000.00	9,679,900.00	1,786,150.00	
12020470	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	FARMLAND REGISTRATION FEES	0.00	30,000,000.00	30,000,000.00	0.00	
12020446	21511500100 - DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	AGRICULTURAL/VETINARY SERVICES FEES	1,972,300.00	2,000,000.00	27,700.00	1,362,400.00	
12020440	21511500100 - DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	MEDICAL CONSULTANCY FEES	0.00	0.00	0.00	650200.00	
12020449	21511500100 - DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	BUSINESS/TRADE OPERATING FEES	0.00	10,000,000.00	10,000,000.00	0.00	

SUPPLEMENTARY NOTES

12020430	52100100100 - MINISTRY OF HEALTH	PROFESSIONAL REGISTRATION FEES	314,000.00	9,750,000.00	9,436,000.00	0.00
12020441	52100100100 - MINISTRY OF HEALTH	LABORATORY FEES	1,166,000.00	1,950,000.00	784,000.00	0.00
12020417	52111300200 - DRUGS AND MEDICAL SUPPLY AGENCY	CONTRACTOR REGISTRATION FEES	0.00	1,500,000.00	1,500,000.00	0.00
12020427	52111300200 - DRUGS AND MEDICAL SUPPLY AGENCY	TENDER FEES	0.00	400,000.00	400,000.00	0.00
12020453	52111300100 - DEPARTMENT OF DRUGS, NARCOTICS AND HUMAN TRAFFICKING	APPLICATIONS FEES	220,000.00	1,200,000.00	980,000.00	380,000.00
12020415	23400100100 - MINISTRY OF WORKS, HOUSING AND TRANSPORT	TRADE TESTING FEES	0.00	500,000.00	500,000.00	663,750.00
12020442	11100700100 - DEPARTMENT OF EMPOWERMENT AND SPECIAL INTERVENTION	ASSOCIATION FEES	0.00	500,000.00	500,000.00	0.00
12020452	11100700100 - DEPARTMENT OF EMPOWERMENT AND SPECIAL INTERVENTION	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	1,926,565.92	300,000.00	-1,626,565.92	0.00
12020428	12300100100 - MINISTRY OF INFORMATION, CULTURE AND HOME AFFAIRS	FIRE SAFETY CERTIFICATE FEES	965,000.00	10,265,000.00	9,300,000.00	666,000.00
12020449	12301300100 - GOVERNMENT PRINTING PRESS	BUSINESS/TRADE OPERATING FEES	1,006,000.00	50,000,000.00	48,994,000.00	791,250.00
12020430	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	PROFESSIONAL REGISTRATION FEES	0.00	12,000.00	12,000.00	0.00
12020452	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	0.00	724,000.00	724,000.00	4,500.00
12020453	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	APPLICATIONS FEES	0.00	30,000.00	30,000.00	7,000.00
12020430	12500500200 - DEPARTMENT OF HUMAN CAPITAL DEVELOPMENT	PROFESSIONAL REGISTRATION FEES	0.00	500,000.00	500,000.00	0.00
12020430	14000200200 - OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	PROFESSIONAL REGISTRATION FEES	0.00	200,000.00	200,000.00	0.00
12020430	14000100100 - OFFICE OF THE AUDITOR-GENERAL FOR THE STATE	PROFESSIONAL REGISTRATION FEES	0.00	500,000.00	500,000.00	0.00
12020438	26000100100 - MINISTRY OF LANDS AND SURVEY	SURVEY/ PLANNING/ BUILDING FEES	275000.00	0.00	-275000.00	62000.00
12020445	26000100100 - MINISTRY OF LANDS AND SURVEY	CHANGE OF OWNERSHIP FEES	45000.00	0.00	-45000.00	4433.32
12020447	26000100100 - MINISTRY OF LANDS AND SURVEY	LAND USE FEES	18,155,164.71	1,100,000,000.00	1,081,844,835.29	33,714,514.03
12020453	26000100100 - MINISTRY OF LANDS AND SURVEY	APPLICATIONS FEES	531,445.00	10,000,000.00	9,468,555.00	190,000.00
12020459	26000100100 - MINISTRY OF LANDS AND SURVEY	RIGHT OF OCCUPANCY FEES	862,590.17	510,000,000.00	509,137,409.83	5,149,230.69
12020460	26000100100 - MINISTRY OF LANDS AND SURVEY	BUILDING PLAN APPROVAL FEES	196620.00	0.00	-196620.00	22156002.29
12020401	31805100100 - HIGH COURT OF JUSTICE	COURT FEES	6,739,350.00	25,000,000.00	18,260,650.00	27,908,461.00
12020417	31805100100 - HIGH COURT OF JUSTICE	CONTRACTOR REGISTRATION FEES	106,900.00	25,000,000.00	24,893,100.00	0.00
12020401	31805300100 - SHARIA COURT OF APPEAL	COURT FEES	4,102,800.00	300,000.00	-3,802,800.00	389,550.00
12020426	31805300100 - SHARIA COURT OF APPEAL	COURT SUMMONS/OATH FEES	669,250.00	2,200,000.00	1,530,750.00	2,292,100.00
12020449	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	BUSINESS/TRADE OPERATING FEES	5,220,500.00	80,000,000.00	74,779,500.00	13,733,200.00
12020453	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	APPLICATIONS FEES	436,900.00	10,000,000.00	9,563,100.00	0.00
12020449	22200200100 - INVESTMENT PROMOTION AGENCY	BUSINESS/TRADE OPERATING FEES	0.00	70,000,000.00	70,000,000.00	0.00

12020449	51700100100 - MINISTRY OF EDUCATION	BUSINESS/TRADE OPERATING FEES	97,690.12	12,500,000.00	12,402,309.88	0.00
12020453	51700100100 - MINISTRY OF EDUCATION	APPLICATIONS FEES	203,000.00	1,000,000.00	797,000.00	0.00
12020453	51700100200 - DEPARTMENT OF HIGHER EDUCATION	APPLICATIONS FEES	0.00	6,750,000.00	6,750,000.00	0.00
12020489	53900100100 - MINISTRY OF SPORTS AND SOCIAL DEVELOPMENT	SPORTS ARENA/SOCIAL EVENT CENTRES FEES	81,000.00	1,000,000.00	919,000.00	0.00
12020456	51400100100 - MINISTRY OF WOMEN AFFAIRS	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	1,947,000.00	10,000,000.00	8,053,000.00	0.00
12020453	14900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	APPLICATIONS FEES	0.00	200,000.00	200,000.00	0.00
12020442	53900200100 - DEPARTMENT OF YOUTH DEVELOPMENT	ASSOCIATION FEES	350,000.00	15,400,000.00	15,050,000.00	350,000.00
12020417	51700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	CONTRACTOR REGISTRATION FEES	0.00	423,366,141.00	423,366,141.00	3,298,000.00
12020449	51700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	BUSINESS/TRADE OPERATING FEES	0.00	10,000,000.00	10,000,000.00	0.00
12020453	51700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	APPLICATIONS FEES	0.00	1,500,000.00	1,500,000.00	0.00
12020438	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	SURVEY/ PLANNING/ BUILDING FEES	5,265,000.00	17,000,000.00	11,735,000.00	5,547,000.00
12020445	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	CHANGE OF OWNERSHIP FEES	2,465,000.00	5,000,000.00	2,535,000.00	2,755,000.00
12020460	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	BUILDING PLAN APPROVAL FEES	2360000.00	0.00	-2360000.00	2540000.00
12020449	22800100100 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	BUSINESS/TRADE OPERATING FEES	0.00	1,000,000.00	1,000,000.00	0.00
12020453	22800100100 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	APPLICATIONS FEES	0.00	0.00	0.00	0.00
12020453	51705400100 - TEACHERS SERVICE BOARD	APPLICATIONS FEES	0.00	1,000,000.00	1,000,000.00	0.00
12020449	23300100100 - MINISTRY OF RESOURCE DEVELOPMENT	BUSINESS/TRADE OPERATING FEES	0.00	0.00	0.00	0.00
12020466	22700500100 - DEPARTMENT OF EMPLOYMENT PROMOTION	INDIGENSHIP REGISTRATION FEES	150,000.00	1,500,000.00	1,350,000.00	322,000.00
12020442	55100300100 - DEPARTMENT OF COMMUNITY DEVELOPMENT	ASSOCIATION FEES	0.00	250,000.00	250,000.00	0.00
12020453	55100300100 - DEPARTMENT OF COMMUNITY DEVELOPMENT	APPLICATIONS FEES	0.00	150,000.00	150,000.00	0.00
12020456	55100300100 - DEPARTMENT OF COMMUNITY DEVELOPMENT	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	0.00	665,000.00	665,000.00	0.00
12020401	32600100100 - MINISTRY OF JUSTICE	COURT FEES	20,300.00	5,000,000.00	4,979,700.00	156,750.00
12020487	32600100100 - MINISTRY OF JUSTICE	CONTRACT DOCUMENTS VETTING FEES	182,000.00	70,000,000.00	69,818,000.00	0.00
12020453	31805400100 - SHARIA COMMISSION	APPLICATIONS FEES	225800.00	0.00	-225800.00	0.00
12020459	021500100100 - MIN OF AGRIC	RIGHT OF ACCUPACY FEES	0	0.00	0.00	-
12020616	012500500100 - DEPT OF ESTABLISHMENT	APPLICATION FOARMS	0	0.00	0.00	21,900.00
12020465	012500500100 - DEPT OF ESTABLISHMENT	GAMES FEES	0	0.00	0.00	4,000.00
12020448	026000100100 - MIN OF LANDS & SURVEY	DEVELOPMENT LEVIES	0	0.00	0.00	6,144,638.84
12020465	053900300100 - SPORT COUNCIL	EANING FROM MUHAMMAD DI	0	0.00	0.00	2,063,800.00
	<b>SUB TOTAL</b>		<b>192,670,137.26</b>	<b>6,074,949,434.00</b>	<b>5,882,279,296.74</b>	<b>590,944,680.08</b>
	<b>TOTAL FINE &amp; FEES</b>		<b>196,609,187.26</b>	<b>6,117,949,434.00</b>	<b>5,921,340,246.74</b>	<b>603,557,540.08</b>
	<b>LICENCE</b>					



12020132	22000800100 - Katsina State Board of Internal Revenue (KTBIR)	MOTOR VEHICLE LICENCES	30,639,223.50	400,000,000.00	369,360,776.50	29,292,696.12
12020133	22000800100 - Katsina State Board of Internal Revenue (KTBIR)	DRIVERS' LICENCES	4,472,500.00	100,000,000.00	95,527,500.00	23,601,700.00
12020116	21511500100 - Department of Livestock and Grazing Reserve	CATTLE DEALER LICENCES	1,091,500.00	2,550,000.00	1,458,500.00	4,105,880.00
12020134	52100100100 - Ministry of Health	PATENT MEDICINE & DRUG STORES LICENCES	7,674,704.38	750,000.00	-6,924,704.38	0.00
12020135	52100100100 - Ministry of Health	PRIVATE SCHOOLS LICENCES	7,106,443.25	5,550,000.00	-1,556,443.25	3,405,000.00
12020136	52100100100 - Ministry of Health	HEALTH FACILITIES LICENCES	4,120,000.00	5,970,000.00	1,850,000.00	16,125,000.00
12020135	23400100100 - Ministry of Works, Housing and Transport	PRIVATE SCHOOLS LICENCES	0.00	500,000.00	500,000.00	0.00
12020135	51700100100 - Ministry of Education	PRIVATE SCHOOLS LICENCES	10,453,500.00	750,000.00	-9,703,500.00	11,354,266.42
12020135	51700100200 - Department of Higher Education	PRIVATE SCHOOLS LICENCES	1,740,000.00	7,250,000.00	5,510,000.00	0.00
12020130	53900100100 - Ministry of Sports and Social Development	CINEMATOGRAPH LICENCES	25,000.00	10,000,000.00	9,975,000.00	114,000.00
12020135	51700300100 - State Universal Basic Education Board (SUBEB)	PRIVATE SCHOOLS LICENCES	15,000.00	2,500,000.00	2,485,000.00	0.00
12021103	022000800100-BOIR	SALES OF SALES OF VEHICLES	0	0.00	0.00	1,209,515.00
12021103	022000800100-BOIR	SALES OF MOTOR VEHICLE NU	0	0.00	0.00	32,458,610.00
	<b>SUB TOTAL LICENCE</b>		<b>67,337,871.13</b>	<b>535,820,000.00</b>	<b>468,482,128.87</b>	<b>121,666,667.54</b>
	<b>RENT</b>					
12020801	22000700100 - OFFICE OF THE ACCOUNTANT-GENERAL	RENT ON GOVT.QUARTERS	0.00	70,000,000.00	70,000,000.00	3,746,696.76
12020808	22205300100 - DEPARTMENT OF MARKET DEVELOPMENT	RENT/LEASEOFDUBAIMARKET	0.00	193,337,214.00	193,337,214.00	0.00
12020803	51400100100 - MINISTRY OF WOMEN AFFAIRS	RENT ON GOVT BUILDINGS	670,000.00	500,000.00	-170,000.00	250,000.00
12020804	14900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	RENT ON CONFERENCE CENTRES/HALLS	60,000.00	4,650,000.00	4,590,000.00	0.00
12020801	11113200100 - DEPARTMENT OF INTER-GOVERNMENTAL AND DEVELOPMENT PA	RENT ON GOVT.QUARTERS	0.00	10,000,000.00	10,000,000.00	0.00
12020803	11113200100 - DEPARTMENT OF INTER-GOVERNMENTAL AND DEVELOPMENT PA	RENT ON GOVT BUILDINGS	0.00	100,000,000.00	100,000,000.00	0.00
	<b>SUB-TOTAL FOR RENT ON GOVT BUILD</b>	<b>SUB-TOTAL FOR RENT ON</b>	<b>730,000.00</b>	<b>378,487,214.00</b>	<b>377,757,214.00</b>	<b>3,996,696.76</b>
	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>					
12020901	22000700100 - OFFICE OF THE ACCOUNTANT-GENERAL	COMPANIES DIRECTORS (OTHER INVESTMENT INCOME)	0.00	0.00	0.00	0.00
12020901	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	RENT ON GOVT. LAND	495,600.00	11,450,000.00	10,954,400.00	3,033,500.00
12020905	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	LEASE RENTAL	41,500.00	8,550,000.00	8,508,500.00	0.00
12020906	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	RENTS ON GOVT. PROPERTIES	189,200.00	1,000,000.00	810,800.00	0.00
12020909	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	LEASE OF SONGHAI INITIATIVE FARMS	0.00	250,000,000.00	250,000,000.00	0.00
12020901	21511400100 - KATSINA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUT	RENT ON GOVT. LAND	0.00	3,000,000.00	3,000,000.00	0.00
12020905	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	LEASE RENTAL	0.00	4,500,000.00	4,500,000.00	0.00
12020905	22205300100 - DEPARTMENT OF MARKET DEVELOPMENT	LEASE RENTAL	0.00	9,000,000.00	9,000,000.00	0.00
	<b>SUB-TOTAL FOR RENT ON LAND</b>	<b>SUB-TOTAL FOR RENT ON</b>	<b>726,300.00</b>	<b>287,500,000.00</b>	<b>286,773,700.00</b>	<b>3,033,500.00</b>
	<b>SUB TOTAL RENT</b>		<b>1,456,300.00</b>	<b>665,987,214.00</b>	<b>664,530,914.00</b>	<b>7,030,196.76</b>

EARNINGS						
12020711	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	EARNINGSFROMCOMMERCIAL ACTIVITIES	2,934,893.75	5,000,000.00	2,065,106.25	4,831,500.00
12020711	21511000100 - KATSINA FARMERS SUPPLY COMPANY	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	25,000,000.00	25,000,000.00	0.00
12020708	21511400100 - KATSINA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY	EARNINGS FROM AGRICULTURAL PRODUCE	5,000.00	2,000,000.00	1,995,000.00	15,000.00
12020711	21511400100 - KATSINA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	3,000,000.00	3,000,000.00	0.00
12020711	52111300200 - DRUGS AND MEDICAL SUPPLY AGENCY	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	52,296,000.00	52,296,000.00	0.00
12020711	23400100100 - MINISTRY OF WORKS, HOUSING AND TRANSPORT	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	500,000.00	500,000.00	0.00
12020711	12300100100 - MINISTRY OF INFORMATION, CULTURE AND HOME AFFAIRS	EARNINGSFROMCOMMERCIAL ACTIVITIES	177,000.00	500,000.00	323,000.00	654,400.00
12020723	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	SPORTS/RECREATIONAL FACILITIES FEES	0.00	154,000.00	154,000.00	0.00
12020709	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	252,500.00	20,000,000.00	19,747,500.00	0.00
12020711	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	EARNINGSFROMCOMMERCIAL ACTIVITIES	392,105.90	5,000,000.00	4,607,894.10	0.00
12020720	22200100100 - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	EARNINGS FROM KATSINA MOTEL	1,370,500.00	50,000,000.00	48,629,500.00	0.00
12020711	22200200100 - INVESTMENT PROMOTION AGENCY	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	30,000,000.00	30,000,000.00	0.00
12020711	22205300100 - DEPARTMENT OF MARKET DEVELOPMENT	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	60,000,000.00	60,000,000.00	0.00
12020711	51700100100 - MINISTRY OF EDUCATION	EARNINGSFROMCOMMERCIAL ACTIVITIES	30,000.00	15,000,000.00	14,970,000.00	0.00
12020723	53900300100 - KATSINA STATE SPORTS COUNCIL	SPORTS/RECREATIONAL FACILITIES FEES	102,000.00	7,000,000.00	6,898,000.00	0.00
12020711	53900300100 - KATSINA STATE SPORTS COUNCIL	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	1,000,000.00	1,000,000.00	0.00
12020705	51400100100 - MINISTRY OF WOMEN AFFAIRS	EARNINGSFROMTHEUSEOF GOVT. HALLS/OTHERS	60,000.00	1,000,000.00	940,000.00	0.00
12020711	51400100100 - MINISTRY OF WOMEN AFFAIRS	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	2,000,000.00	2,000,000.00	290,000.00
12020711	14900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	1,800,000.00	1,800,000.00	0.00
12020705	53900200100 - DEPARTMENT OF YOUTH DEVELOPMENT	EARNINGSFROMTHEUSEOF GOVT. HALLS/OTHERS	210,000.00	1,000,000.00	790,000.00	1,458,000.00
12020705	53900200100 - DEPARTMENT OF YOUTH DEVELOPMENT	EARNINGFROMRENT OF NYSC HALL	0.00	0.00	0.00	0.00
12020701	22800100100 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	EARNINGS FROM CONSULTANCY SERVICES	0.00	0.00	0.00	0.00
12020711	22800100100 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	0.00	0.00	0.00
12020711	23300100100 - MINISTRY OF RESOURCE DEVELOPMENT	EARNINGSFROMCOMMERCIAL ACTIVITIES	0.00	50,000,000.00	50,000,000.00	0.00
12020711	022000800100-BOIR	DIRECT ASESMENT (INDIVIDUAL)	0	0.00	0.00	358,269,921.77

	<b>SUB TOTAL EARNINGS</b>		<b>5,533,999.65</b>	<b>332,250,000.00</b>	<b>326,716,000.35</b>	<b>365,518,821.77</b>
	<b>SALES</b>					
12020611	22000700100 - OFFICE OF THE ACCOUNTANT-GENERAL	PROCEEDS FROM SALES OF GOVT. VEHICLES	112,116,705.02	30,000,000.00	-82,116,705.02	28,284,780.15
12020609	21500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	PROCEEDS FROM SALES OF FARM PRODUCE	187,200.00	6,000,000.00	5,812,800.00	3,076,650.00
12020608	21511000100 - KATSINA FARMERS SUPPLY COMPANY	SALES OF IMPROVED SEEDS/CHEMICAL	0.00	25,000,000.00	25,000,000.00	0.00
12020618	21511000100 - KATSINA FARMERS SUPPLY COMPANY	SALES OF REAGENTS & CHEMICALS	0.00	25,000,000.00	25,000,000.00	0.00
12020601	11100700100 - DEPARTMENT OF EMPOWERMENT AND SPECIAL INTERVENTION	SALES OF JOURNAL & PUBLICATIONS	130,000.00	50,000.00	-80,000.00	0.00
12020616	14700100100 - CIVIL SERVICE COMMISSION	SALES OF FORMS	106,000.00	1,000,000.00	894,000.00	374,166.66
12020616	12500500100 - DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING	SALES OF FORMS	0.00	400,000.00	400,000.00	0.00
12020616	14000200200 - OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	SALES OF FORMS	0.00	0.00	0.00	0.00
12020616	14000300200 - AUDIT SERVICE COMMISSION	SALES OF FORMS	0.00	500,000.00	500,000.00	0.00
12020616	26000100100 - MINISTRY OF LANDS AND SURVEY	SALES OF FORMS	137,000.00	500,000.00	363,000.00	0.00
12020616	51700100100 - MINISTRY OF EDUCATION	SALES OF FORMS	0.00	100,000.00	100,000.00	0.00
12020616	51700100200 - DEPARTMENT OF HIGHER EDUCATION	SALES OF FORMS	0.00	300,000.00	300,000.00	0.00
12020616	51400100100 - MINISTRY OF WOMEN AFFAIRS	SALES OF FORMS	0.00	500,000.00	500,000.00	9,189,000.00
12020616	31801100100 - JUDICIAL SERVICE COMMISSION	SALES OF FORMS	10,200.00	1,000,000.00	989,800.00	388,100.00
12020617	26000200100 - OFFICE OF THE SURVEYOR-GENERAL	SALES OF PLAN PHOSTAT PRINT/MAP	0.00	500,000.00	500,000.00	613,653.92
12020616	14800100100 - STATE INDEPENDENT ELECTORAL COMMISSION	SALES OF FORMS	0.00	0.00	0.00	94999000.00
12020631	11118300100 - DEPARTMENT OF BANKING AND FINANCE	SALES OF JAIZ SHARES	0.00	50,000,000.00	50,000,000.00	0.00
12020616	51400200100 - DEPARTMENT OF SKILLS ACQUISITION AND VOCATIONAL TRAINING	SALES OF FORMS	664,500.00	1,500,000.00	835,500.00	481,000.00
12020616	55100300100 - DEPARTMENT OF COMMUNITY DEVELOPMENT	SALES OF FORMS	0.00	300,000.00	300,000.00	0.00
12020601	32600100100 - MINISTRY OF JUSTICE	SALES OF JOURNAL & PUBLICATIONS	0.00	2,000,000.00	2,000,000.00	0.00
<b>12020453</b>	<b>051700300100 - SUBEB</b>	SALES OF EMPLOYMENT FORM	0	0.00	0.00	1,200,000.00
	<b>SUB TOTAL SALES</b>		<b>113,351,605.02</b>	<b>144,650,000.00</b>	<b>31,298,394.98</b>	<b>138,606,350.73</b>
	<b>GRAND TOTAL (EARNING &amp; SALES)</b>		<b>118,885,604.67</b>	<b>476,900,000.00</b>	<b>358,014,395.33</b>	<b>504,125,172.50</b>
	<b>REPAYMENTS - GENERAL</b>					
12021004	21511400100 - KATSINA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY	OTHER REPAYMENTS	0.00	100,000,000.00	100,000,000.00	0.00
12021001	12300100100 - MINISTRY OF INFORMATION, CULTURE AND HOME AFFAIRS	REPAYMENT GENERAL	70,000.00	50,000,000.00	49,930,000.00	0.00
	<b>SUB-TOTAL FOR REPAYMENT</b>	<b>SUB-TOTAL FOR REPAYMENT</b>	<b>70,000.00</b>	<b>150,000,000.00</b>	<b>149,930,000.00</b>	<b>-</b>
	<b>DIVIDEND RECEIVED</b>					
12021102	22000800100 - Katsina State Board of Internal Revenue (KTBR)	DIVIDEND RECEIVED	40,534,436.19	56,000,000.00	15,465,563.81	35,227,810.77
12021103	22000800100 - Katsina State Board of Internal Revenue (KTBR)	OTHER INVESTMENT INCOME	48,215,763.29	80,000,000.00	31,784,236.71	0.00
12021103	22000700100 - Office of the Accountant-General	INTREST ON BANK DEPOSIT	1,902,183.00	0.00	-1,902,183.00	5,847,537.00
12021102	11118300100 - Department of Banking and Finance	DIVIDEND RECEIVED	0.00	10,000,000.00	10,000,000.00	0.00
12021103	11118300100 - Department of Banking and Finance	OTHER INVESTMENT INCOME	957,824.31	39,000,000.00	38,042,175.69	0.00
<b>12010306</b>	<b>022000800100-BOIR</b>	WITHHOLDING TAX ON RENT	0	0.00	0.00	34,975,265.84
	<b>SUB-TOTAL FOR DIVIDEND</b>	<b>SUB-TOTAL FOR INVESTMENT</b>	<b>91,610,206.79</b>	<b>185,000,000.00</b>	<b>93,389,793.21</b>	<b>76,050,613.61</b>

		2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
	IGR (TAX & NON-TAX)	10,052,247,475.79	22,926,656,648.00	12,874,409,172.21	12,901,904,987.22
	PARASTATALS	6,863,895,021.34	11,264,161,051.00	4,400,266,029.66	3,233,283,091.27
	<b>SUB-TOTAL</b>	<b>16,916,142,497.13</b>	<b>34,190,817,699.00</b>	<b>17,274,675,201.87</b>	<b>16,135,188,078.49</b>
	REFUND FROM FGN	3,764,440,687.52	-	(3,764,440,687.52)	3,370,177,144.12
	<b>GRAND TOTAL IGR</b>	<b>20,680,583,184.65</b>	<b>34,190,817,699.00</b>	<b>13,510,234,514.35</b>	<b>19,505,365,222.61</b>
NOTE 5	<b>INVESTMENT INCOME</b>	<b>2023</b>			<b>ACTUAL 2022</b>
		<b>ACTUAL</b>	<b>BUDGETTED</b>	<b>VARIANCE</b>	
		N	N	N	N
	<b>BANKING AND FINANCE</b>	-		-	2,880,045.33
	<b>OFFICE OF THE ACCOUNTANT GENERAL (LOAN REPAYMENT FROM KTHA)</b>	28,668,447.74		(28,668,447.74)	51,779,657.26
	<b>MINISTRY OF COMMERCE (MOTEL INVESTMENT)</b>	500,000.00		(500,000.00)	1,448,405.68
	<b>TOTAL</b>	<b>29,168,447.74</b>	<b>-</b>	<b>(29,168,447.74)</b>	<b>56,108,108.27</b>
NOTE 6	<b>INTEREST INCOME</b>	<b>2023</b>			<b>ACTUAL 2022</b>
		<b>ACTUAL</b>	<b>BUDGETTED</b>	<b>VARIANCE</b>	
		N	N	N	N
	OFFICE OF THE ACCOUNTANT GENERAL	35,952,780.83	50,000,000.00	(14,047,219.17)	-
					-
					-
	<b>TOTAL</b>	<b>35,952,780.83</b>	<b>50,000,000.00</b>	<b>(14,047,219.17)</b>	<b>-</b>

NOTE 7	OPENING BALANCE	ACTUAL RECEIPT 2023		EXPENDITURE		BALANCE AS AT 31/12/2022	
		LOAN	GRANT	LOAN	GRANT	LOAN	GRANT
<b>TOTAL RECEIPT FROM JANUARY TO DECEMBER, 2023</b>							
Better Education Delivery for All-Additional Financing (BESDA - AF)	0.00		460,000,000.00		74,426,246.22		784,186,288.55
SURWASH (MIN. OF WATER RESOURCES)	111,537,033.98	426,360,000.00	0.00	128,658,865.19		387,442,962.16	
SURWASH (MIN. OF WATER RESOURCES)	-	6,488,421,586.00		5,857,002,337.06		631,419,248.48	
ACRESal (MOEN)	920,000,000.00	564,886,970.33		1,662,896,483.24		443,036,528.66	
RURAL ACCESS & AGRIC. MARKETING PROJECT (RAAMP)	1,601,706,397.67	793,621,425.29		1,062,880,891.62		2,593,859,140.24	
ADOLESCENT GIRLS INITIATIVE FOR LEARNING & EMPOWERMENT (AGLE)	2,191,319,687.75	10,685,334,275.90		10,546,174,100.80		3,574,008,782.69	
ACCELERATING NUTRITION RESULT IN NIG. (MOH)	17,371,094.37	312,618,684.54		257,539,775.32		59,981,876.04	
ACCELERATING NUTRITION RESULT IN NIG. (SPHCDA)	2,098,960.11	172,370,195.00		134,284,480.65		40,184,674.46	
<b>SUB-TOTAL</b>	<b>-</b>	<b>4,844,033,173.88</b>	<b>19,443,613,137.06</b>	<b>460,000,000.00</b>	<b>19,649,436,933.88</b>	<b>74,426,246.22</b>	<b>7,729,933,212.73</b>
<b>TOTAL</b>			<b>19,443,613,137.06</b>		<b>19,649,436,933.88</b>		<b>7,729,933,212.73</b>
<b>OTHER CAPITAL RECEIPTS:</b>							
<b>HUK POLY:</b>							
<b>TETFUND GRANTS</b>							
PHYSICAL INFRASTRUCTURES			302,125,930.75		167,659,982.36		
ZONAL INTERVENTION			127,000,000.00		107,950,000.00		
ICT SUPPORT			65,000,000.00		55,250,000.00		
CONFERENCES			61,006,732.08		61,006,732.08		
AST&D			89,306,985.00		89,306,985.00		
LIBRARY DEVELOPMENT			19,725,901.25		16,767,016.06		
ACADEMIC MUNISCRIPIT			9,520,000.00		8,092,000.00		
FEDERAL GOVERNMENT NEED ASSESMENT			68,000,000.00		40,800,000.00		
<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>741,685,549.08</b>	<b>-</b>	<b>546,832,715.50</b>	<b>-</b>
<b>UMARU MUSA YARADUA UNIVERSITY:</b>							
TERTIARY EDUCATION TRUST FUND			36,246,005.00		36,246,005.00		
TERTIARY EDUCATION TRUST FUND			24,687,034.00		24,687,034.00		
TERTIARY EDUCATION TRUST FUND			14,855,700.00		14,855,700.00		
TERTIARY EDUCATION TRUST FUND			887,935,308.41		887,935,308.41		
<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>963,724,047.41</b>	<b>-</b>	<b>963,724,047.41</b>	<b>-</b>
<b>SUB-TOTAL</b>			<b>19,443,613,137.06</b>	<b>2,165,409,596.49</b>	<b>19,649,436,933.88</b>	<b>1,584,983,009.13</b>	<b>7,729,933,212.73</b>
<b>GRAND TOTAL</b>				<b>21,609,022,733.55</b>		<b>21,234,419,943.01</b>	<b>7,729,933,212.73</b>

SUPPLEMENTARY NOTES

NOTE 11	SALARIES AND WAGES	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
010000000000	ADMINISTRATION	3,218,674,595.75	18,210,912,785.14	14,992,238,189.39	4,185,068,342.60
020000000000	ECONOMIC	1,896,358,445.89	2,406,770,937.16	510,412,491.27	2,377,865,324.31
030000000000	LAW & JUSTICE	1,649,337,278.95	1,597,791,747.98	(51,545,530.97)	1,754,855,593.22
050000000000	SOCIAL	25,239,431,592.24	26,100,189,360.60	860,757,768.36	23,959,442,200.36
	<b>TOTAL SALARIES</b>	<b>32,003,801,912.83</b>	<b>48,315,664,830.88</b>	<b>16,311,862,918.05</b>	<b>32,277,231,460.49</b>
NOTE 11	PERSONNEL ANALYSIS	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
	TOTAL NO. OF EMPLOYEES AT THE BEGINNING OF THE YEAR	21,677.00	24,888.00	3,211.00	21,609
	TOTAL NO. OF EMPLOYEES IN THE YEAR	1,632.00	1,800.00	168.00	1,195
	TOTAL NO. OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	3,043.00	3,250.00	207.00	1,127
	<b>TOTAL NO. OF EMPLOYEE AT THE END OF THE YEAR</b>	<b>20,266</b>	<b>23,438</b>	<b>3,172</b>	<b>21,677</b>
NOTE 13	OVERHEAD COST BY FUNCTION	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
220201	TRAVEL & TRANSPORT	2,939,120,576.97	23,198,674,444.00	20,259,553,867.03	2,587,824,999.45
220202	UTILITIES	1,318,044,062.54	998,204,814.00	(319,839,248.54)	1,160,506,105.86
220203	MATERIALS & SUPPLIES	10,423,727,932.13	1,616,415,434.00	(8,807,312,498.13)	9,177,841,814.87
220204	MAINTENANCE SERVICES	4,874,997,793.83	1,768,430,536.00	(3,106,567,257.83)	4,292,318,342.43
220205	TRAINING	947,344,169.95	841,616,929.00	(105,727,240.95)	834,113,763.59
220206	OTHER SERVICES	1,109,157,615.13	4,611,802,154.00	3,502,644,538.87	976,586,611.40
220207	CONSULTING & PROFESSIONAL SERVICES	1,250,376,621.83	1,833,953,571.00	583,576,949.17	1,100,926,551.32
220208	FUEL & LUBRICANTS	1,759,353,458.49	2,420,119,076.00	660,765,617.51	1,549,068,418.09
220209	FINANCIAL CHARGES	1,038,548,111.78	20,343,871.00	(1,018,204,240.78)	914,416,641.45
220210	MISCELLANEOUS EXPENSES	3,759,956,053.42	6,910,021,370.00	3,150,065,316.58	3,310,550,900.20
	<b>TOTAL</b>	<b>29,420,626,396.08</b>	<b>44,219,582,199.00</b>	<b>14,798,955,802.92</b>	<b>25,904,154,148.66</b>

SUPPLEMENTARY NOTES

<b>NOTE 14</b>			
<b>10% salary contribution to SUBEB</b>		<b>2.5% contribution to LGSPB</b>	
<b>MONTHS</b>	<b>AMOUNT</b>	<b>MONTHS</b>	<b>AMOUNT</b>
JANUARY	4,695,660.00	JANUARY	34,692,798.00
FEBRUARY	4,695,660.00	FEBRUARY	34,692,798.00
MARCH	4,695,660.00	MARCH	34,692,798.00
APRIL	4,695,660.00	APRIL	34,692,798.00
MAY	4,695,660.00	MAY	0.00
JUNE	4,695,660.00	JUNE	34,692,798.00
JULY	4,695,660.00	JULY	34,692,798.00
AUGUST	4,695,660.00	AUGUST	34,692,798.00
SEPTEMBER	4,695,660.00	SEPTEMBER	34,692,798.00
OCTOBER	4,695,660.00	OCTOBER	34,692,798.00
NOVEMBER	4,695,660.00	NOVEMBER	34,692,798.00
DECEMBER	4,695,660.00	DECEMBER	34,692,798.00
<b>TOTAL</b>	<b>56,347,920.00</b>	<b>TOTAL</b>	<b>381,620,778.00</b>

NOTE 17

MASS HOUSING SCHEME RECOVERIES 2023	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
BARHIM HOUSING	451,617.26	421,222.75	44,984.35	750,627.63	343,607.89	386,511.89	344,224.45	331,504.32	330,993.94	305,345.40	304,907.64	305,797.60	4,321,345.12
MAKERA HOUSING	291,699.04	283,024.04	8,849.97	557,198.11	727,174.07	283,024.04	256,474.13	256,474.13	256,474.13	238,774.19	220,957.75	220,951.25	3,601,074.85
KAFE, ABUJA	4,000,000.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00
250 ESTATE KABUKAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
<b>TOTAL</b>													<b>11,922,419.97</b>



SUPPLEMENTARY NOTES

NOTE 19	PAYMENT MADE INTO THE SALE OF PROPERTIES ACCOUNT FOR THE YEAR 2023			TOTAL	ACTUAL 2022	
		LANDS	SALE OF HOUSES		N	
		N	N		N	
	JANUARY	8,117.66	7,187,555.00	7,195,672.66	1,023,258,869.91	
	FEBRUARY	8,117.66	311,000.00	319,117.66	51,420,340.25	
	MARCH	8,117.66	650,000.00	658,117.66	122,850,120.48	
	APRIL	8,117.66	2,126,655.00	2,134,772.66	32,459,460.91	
	MAY	8,117.66	13,254,609.44	13,262,727.10	11,201,385.41	
	JUNE	8,117.66	4,845,158.00	4,853,275.66	25,913,192.41	
	JULY	8,117.66	6,618,952.40	6,627,070.06	49,601,332.82	
	AUGUST	8,117.66	42,784,670.60	42,792,788.26	100,055,379.24	
	SEPTEMBER	8,117.66	4,986,786.00	4,994,903.66	7,126,548.66	
	OCTOBER	8,117.66	5,420,080.00	5,428,197.66	8,275,132.22	
	NOVEMBER	8,001.16	2,974,200.00	2,982,201.16	7,405,208.66	
	DECEMBER	7,994.66	1,449,100.00	1,457,094.66	24,179,737.66	
	<b>SUB TOTAL</b>	<b>97,172.42</b>	<b>92,608,766.44</b>	<b>92,705,938.86</b>	<b>1,463,746,708.63</b>	
	<b>TOTAL</b>		<b>92,705,938.86</b>		<b>1,463,746,708.63</b>	
<b>NOTE 20</b>	<b>CASH &amp; CASH EQUIVALENT</b>	<b>2023</b>			<b>ACTUAL 2022</b>	
		N	N			
	MAIN ACCOUNT		410,428,223.63		330,907,504.96	
	FIXED DEPOSIT INT. A/C		40,740,432.03		4,787,651.20	
	MOTOR VEHICLE LOAN A/C		77,228,281.55		44,780,807.04	
	SALARY A/C I		260,731,758.45		137,610,482.51	
	SALARY A/C II		201,045,344.31		195,469,737.85	
	RENT DEDUCTION A/C		16,930,018.23		13,604,383.22	
	KTSG A/C		4,791,236.23		4,791,236.23	
	REFUBISHING LOAN A/C		1,046,044.05		1,046,044.05	
	FERTILIZER COLLECTION A/C		1,514,840.64		1,515,590.64	
	ECOLOGICAL FUNDS A/A		273,290,917.08		378,714,995.09	
	INTEREST ON ECLOGICAL FUND		565,578.36		565,578.36	
	KTSG HOUSING ESTATE KAFE DISTRICT (IBTC)		32,040,232.58		28,040,325.58	
	FIRST BANK KTSG A/C		35,768,588.30		106,675,549.71	
	STATE BOARD OF INTERNAL REVENUE A/C		937,431,138.59		254,956,157.93	
	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		7,872,788.99		252,634,983.23	
	BARHIM HOUSING ESTATE		21,228,705.80		16,926,497.83	
	BARHIM ESTATE SERVICE CHARGE A/C		91,306,019.39		91,306,019.39	
	KTS URBAN & REGIONAL PLANNING		64,469,680.38		94,364,195.70	
	DAURA ROAD HOUSING ESTATE		19,774,058.97		16,625,984.12	
	AG MAKERA HOUSING ESTATE CHARGES A/C		643,189.00		643,189.00	

SUPPLEMENTARY NOTES

PURCHASE OF GRAINS A/C		715,836.47		715,836.47
KTSG A/C VAT		4,737,196,058.12		3,323,833,847.57
KTSG ECA & VAT A/C		90,518,596.16		112,715,999.68
SCHOLARSHIP ESCROW A/C		439,965.76		440,882.65
MOTEL INVESTMENT A/C		-		0.00
KATSINA MOTEL LOAN REPAYMENT A/C		439.50		439.50
272 HOUSING UNITS		0.01		0.01
SALES OF LANDED PROPERTIES		(901.53)		592.00
250 KABUKAWA HOUSING ESTATE		16,798,009.20		14,772,532.83
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		9,964,271.26		9,964,331.26
TECH COMM ON SALE OF LANDED PROPERTY UNIT B		7,429,350.90		7,332,321.98
KTSG PARIS CLUB A/C		200.00		200.00
FERTILIZER REPAYMENT A/C		4,872,454.33		4,872,454.33
COPERATE SOCIAL RESPONSIBILITY A/C		159,695,212.70		62,289,395.18
ECOLOGICAL FUNDS (L.G) A/C UBA		282,309,088.13		422,780,503.94
ACCOUNTANT GENERAL ACCOUNT (Fidelity Bank)		63,714,534.29		991,126,358.69
SECURITY ESCROW A/C (JAIZ BANK)		517,620,366.95		58,185,515.52
MINIRET SUKUK COMPANY		4,528,680,960.00		374,827,896.00
STATE SECURITY MUSAWA (Access Bank)		6,914,243.25		6,914,243.25
KTSG HOUSING ESTATE KAFE DISTRICT (UBA)		1,430,792.97		1,430,792.97
ECOLOGICAL FUNDS EXP A/C UBA		17,759,693.41		20,337,312.61
SUKUK EXPENDITURE ACCOUNT		205,812,710.73		2,206,951,938.39
KTS RANCH DEV EXPENDITURE A/C		6,042,350.32		188,789,668.93
KTS RANCH DEV PROJ A/C		49,998,394.25		249,999,696.00
NIGERIAN EROSION AND WATER SHADE MGMT		-		
IFAD/CASP		-		
RURAL ACCESS & AGRIC MARKETING PROJECT		-		
ACCELERATING NUTRITION RESULT IN NIG. (ARIN)		-		
CSDP (WORLD BANK)		-		
<b>SUB TOTAL</b>		<b>15,611,872,816.68</b>		<b>8,213,781,972.67</b>
<b>Board of Survey (HELD BY MDA'S)</b>				
BANK BALANCES		28,264,080,875.60		20,748,598,557.20
DOLLER ACCOUNT IN NAIRA		5,557,313,886.81		3,548,775,636.70
EURO		2,171,592,427.11		1,390,697,835.93
<b>SUB TOTAL</b>		<b>35,992,987,189.52</b>		<b>25,688,072,029.83</b>
<b>TOTAL</b>		<b>51,604,860,006.20</b>		<b>33,901,854,002.50</b>

<i>NOTE 21</i>	<i>RECIEVABLES</i>		
	<i>ISSUING MDA'S</i>	<i>2023</i>	<i>2022</i>
	<i>Ministry of finance</i>	<i>21,513,134,279.08</i>	<i>21,513,134,279.08</i>
	<i>Ministry of Finance</i>	<i>77,228,281.55</i>	<i>105,080,000.00</i>
	<i>Katsina State Water Board</i>	<i>994,809,183.00</i>	<i>1,024,111,636.00</i>
	<i>Min. of Commerce</i>	<i>131,694,386.78</i>	<i>131,694,386.78</i>
	<i>Min. of Commerce</i>	<i>300,000,000.00</i>	<i>300,000,000.00</i>
	<i>Min. of Commerce</i>	<i>30,000,000.00</i>	<i>30,000,000.00</i>
	<i>Min of Commerce</i>	<i>12,000,000.00</i>	<i>12,000,000.00</i>
	<i>Mini. Of Commerce</i>	<i>2,922,500.00</i>	<i>2,922,500.00</i>
	<i>Min. of Commerce</i>	<i>2,000,000.00</i>	<i>2,000,000.00</i>
	<i>Katsina Motel</i>	<i>93,551,594.32</i>	<i>93,551,594.32</i>
	<i>Fatima Baika Central Market</i>	<i>44,294,837.00</i>	<i>44,294,837.00</i>
	<i>KTARDA</i>	<i>542,520,000.00</i>	<i>542,520,000.00</i>
	<i>Ministry of finance</i>	<i>6,722,495,090.28</i>	
	<i>Housing Authority</i>	<i>1,830,459,841.30</i>	<i>2,935,804,418.31</i>
	<i>Kaseed</i>	<i>2,248,626,170.75</i>	<i>2,248,626,170.75</i>
	<i>KTARDA</i>	<i>115,221,700.00</i>	<i>115,521,700.00</i>
	<i>KTARDA</i>	<i>117,492,900.00</i>	<i>117,594,900.00</i>
	<i>KTARDA</i>	<i>93,440,000.00</i>	<i>93,460,000.00</i>
	<i>KTARDA</i>	<i>429,805,600.00</i>	<i>429,820,600.00</i>
	<i>Ministry of Agriculture</i>	<i>243,559,500.00</i>	<i>1,105,000,000.00</i>
	<i>Ministry of Agriculture</i>	<i>185,950,455.99</i>	<i>528,833,000.00</i>
	<i>Ministry of Agriculture</i>	<i>528,833,000.00</i>	
	<b><i>TOTAL</i></b>	<b><i>36,60,039,320.05</i></b>	<b><i>31,375,970,022.24</i></b>

SUPPLEMENTARY NOTES

NOTE 22

<b>INVESTMENTS</b>	<b>REF NOTE</b>		
<b>LOCAL INVESTMENT</b>			
		<b>2023</b>	<b>2022</b>
LOCAL INVESTMENTS: QUOTED COMPANIES		1,257,485,929.85	496,042,995.25
LOCAL INVESTMENTS: UNQUOTED COMPANIES		-	-
<b>SUB - TOTAL</b>		<b>1,257,485,929.85</b>	<b>496,042,995.25</b>
<b>FOREIGN INVESTMENTS</b>			
		<b>2023</b>	<b>2022</b>
FOREIGN INVESTMENTS: QUOTED COMPANIES		10,403,626,687.96	5,031,774,081.90
FOREIGN INVESTMENTS: UNQUOTED COMPANIES		-	-
<b>SUB - TOTAL</b>		<b>10,403,626,687.96</b>	<b>5,031,774,081.90</b>
<b>TOTAL INVESTMENT</b>		<b>11,661,112,617.81</b>	<b>5,527,817,077.15</b>

SUPPLEMENTARY NOTES

<b>NOTE 25</b>				
<b>SUMMARY OF GRATUITY AND ACCRUED PENSION JANUARY TO DECEMBER 2023</b>				
<b>MONTH</b>	<b>NO. OF BENEF.</b>	<b>GRATUITY</b>	<b>ACC. PENSION</b>	<b>TOTAL</b>
JANUARY	46	108,434,587.60	5,937,534.75	<b>114,372,122.35</b>
FEBRUARY	37	132,901,960.19	4,585,356.00	<b>137,487,316.19</b>
MARCH	55	187,631,287.41	30,071,577.65	<b>217,702,865.06</b>
APRIL	37	112,130,908.01	8,249,658.20	<b>120,380,566.21</b>
MAY	71	310,350,257.74	13,370,761.41	<b>323,721,019.15</b>
JUNE	50	224,743,498.32	-	<b>224,743,498.32</b>
JULY	103	343,748,927.54	43,251,460.63	<b>387,000,388.17</b>
AUGUST	101	362,783,248.77	26,238,195.70	<b>389,021,444.47</b>
SEPTEMBER	70	292,861,351.42	5,564,547.16	<b>298,425,898.58</b>
OCTOBER	99	370,982,543.99	33,974,531.88	<b>404,957,075.87</b>
NOVEMBER	106	410,650,118.15	5,718,785.95	<b>416,368,904.10</b>
DECEMBER	127	429,037,923.36	45,498,683.73	<b>474,536,607.09</b>
<b>TOTAL</b>	<b>902</b>	<b>3,286,256,612.50</b>	<b>222,461,093.06</b>	<b>3,508,717,705.56</b>
<b>Balance B/F</b>				<b>4,324,573,562.96</b>
				<b>7,833,291,268.52</b>
<b>GRATUITY FOR THE YEAR 2023</b>				
JANUARY		703,596,670.85		
FEBRUARY		-		
MARCH		4,334,927.76		
APRIL		10,750,954.32		
MAY		174,709,442.28		
JUNE		-		
JULY		-		
AUGUST		38,953,171.33		
SEPTEMBER		-		
OCTOBER		-		
NOVEMBER		543,110,720.06		
DECEMBER		10,989,791.43		
<b>TOTAL</b>		<b>1,486,445,678.03</b>		<b>1,486,445,678.03</b>
<b>PAYABLE</b>				<b>6,346,845,590.49</b>

NOTE 26	EXTERNAL LOANS	
	LOAN TITLE	LOAN AMOUNT
	KTSG HEALTH SYSTEM DEV. IV	1,484,799.50
	KTSG HEALTH SYSTEM DEV. IV	1,407,816.58
	KATSINA STATE RURAL AGRIC MARKETING PROJECT	3,870,300.08
	KTSG SMALL EARTH DAM & REHAB.	268,817.84
	KTSG MULTI STATE WATER	8,248,691.01
	KTSG UBE	1,569,038.34
	KTSG HEALTH SYSTEM DEV.	1,155,980.08
	KTSG LOCAL EMPOWERMENT & ENVIRONMENT	5,946,301.90
	KTSG HIV/AIDS PROG.	1,189,506.92
	KTSG COMMUNITY & SOCIAL DEV. PROJECT	3,880,867.13
	KTSG THIRD NAT'L FADAMA PROJECT	3,409,735.17
	KTSG SECOND HIV/AIDS PROG.	4,177,344.61
	KTSG COMMUNITY & SOCIAL DEV. PROJECT (ADDITIONAL FINANCING)	3,406,000.00
	KTSG AGRIC & COMMUNITY DEV. PROJECT	4,598,117.74
	KTSG COMMUNITY BASED AGRIC	2,455,993.24
	KTSG FADAMA DEV.	3,241,375.76
	<b>TOTAL</b>	<b>50,310,685.90</b>
		<b>DEBT STOCK</b>
	BUDGET SUPPORT FACILITY	11,706,425,969.00
	SALARY BAIL-OUT	7,982,860,163.94
	EXCESS CRUDE ACCOUNT (ECA) LOAN	7,446,291,253.90
	STATE BONDS	31,223,759,807.00
	CONTRACTORS' ARREARS	2,083,266,699.74
	PENSION AND GRATUITY ARREARS	8,714,206,496.79
	SMEDAN	153,011,122.04
	BRIDGING FACILITY	18,043,082,742.84
		<b>87,352,904,255.25</b>

SUPPLEMENTARY NOTES

<b>NOTE 29</b>	<b>10% COST OF COLLECTION</b>		
	<b>JANUARY - DECEMBER 2023</b>		
	<b>10% COST OF COLLECTION</b>	<b>STATEMENT</b>	<b>ACTUAL 2022</b>
		<b>N</b>	<b>N</b>
	JANUARY	164,467,981.03	110,438,334.64
	FEBRUARY	-	71,755,865.60
	MARCH	145,510,571.93	74,558,603.56
	APRIL	70,557,335.28	67,949,078.69
	MAY	249,628,391.51	89,324,793.50
	JUNE	68,455,163.03	65,030,055.60
	JULY	88,284,575.67	67,654,414.46
	AUGUST	66,895,393.05	102,658,820.45
	SEPTEMBER	91,218,207.94	51,677,045.27
	OCTOBER	120,525,951.12	96,147,449.32
	NOVEMBER	-	76,703,379.99
	DECEMBER	234,733,340.69	79,899,812.58
	<b>TOTAL</b>	<b>1,300,276,911.25</b>	<b>953,797,653.66</b>