



**MINISTRY OF FINANCE
OFFICE OF THE ACCOUNTANT GENERAL
KATSINA STATE**

***FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST
DECEMBER, 2025***

MARCH 2026



<https://katsinastate.gov.ng/>

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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.

Ref No:.....

Date:.....

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Katsina State of Nigeria for the year ended 31st December, 2025 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 29. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Katsina State for the year ended December 31st 2025 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 State Action on Business Enabling Reform Program for Results (SABER PforR). The expenditure framework (and receipts) is detailed in Note 1 to 29 in the attached Consolidated Statement of Financial Performance and Consolidated Statement of Financial Position of Katsina State Government

In my opinion, Note 1 to 29 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SABER Program by the State for the year ended December 31st,2025 as required in accordance with IPSAS Accrual as described in Note 1 to 29.

Dr. Anas Tukur A. (FCNA, FCTI, FCCrFA, FIGEN,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.

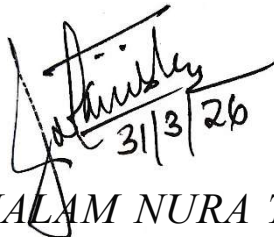
Email Address: officeoftheaccountantgen.kts@yahoo.com

FINANCIAL STATEMENT RESPONSIBILITY

The 2025 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 of valuation of the State Assets (due to non-completion) as such some transitional exemptions where observed.


31/3/26

MALAM NURA TELA FCA
ACCOUNTANT GENERAL KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA							
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31/12/2025							
PREVIOUS YEAR ACTUAL 2024	DETAILS	NOTES	ACTUAL 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET
	Revenue:		N	N	N	N	N
176,315,360,275.73	Share of FAAC	1	141,866,471,386.17	165,183,688,695.37	119,008,007,450.26	46,175,681,245.11	23,317,217,309.20
77,640,628,866.83	VAT	2	106,514,088,045.51	114,595,328,709.81	85,935,886,063.07	28,659,442,646.74	8,081,240,664.30
2,852,942,744.90	Electronic Money Transfer Levy	2A	5,750,637,781.51	6,120,561,457.20	6,120,561,457.20	-	369,923,675.69
16,298,250,783.39	Tax Revenue	3	21,819,079,573.37	24,000,000,000.00	24,040,000,000.00	(40,000,000.00)	2,180,920,426.63
9,000,000,000.00	Refund General	3A	188,368,260.97	576,611,426.95	576,611,426.95	-	388,243,165.98
5,340,342,928.91	Non Tax Revenue	4	5,409,889,745.40	29,919,359,347.26	25,475,529,278.13	4,443,830,069.13	24,509,469,601.86
7,769,411,168.05	IGR Returns of Parastatals	4A	33,488,252,897.50	13,106,498,445.73	13,134,598,445.73	(28,100,000.00)	(20,381,754,451.77)
58,260,234.87	Investment Income	5	67,148,728.44	60,000,000.00	893,624,495.00	(833,624,495.00)	(7,148,728.44)
972,831,918.07	Interest Income	6	3,961,119,089.49	300,000,000.00	410,662,000.00	(110,662,000.00)	(3,661,119,089.49)
79,637,443,056.55	Capital Receipts	7	68,993,628,852.27	104,579,306,783.46	154,422,616,000.07	(49,843,309,216.61)	35,585,677,931.19
66,251,369,780.58	Special Fund From FGN	8	63,216,216,216.23	105,270,270,270.30	105,270,270,270.30	-	42,054,054,054.07
15,272,688,644.56	Grant	7	67,406,303,522.16	80,782,258,724.26	118,693,504,907.16	(37,911,246,182.90)	13,375,955,202.10
7,590,141,724.79	Transfer From LGAs	9	10,011,466,482.00	7,790,977,720.00	7,790,977,720.00	-	(2,220,488,762.00)
464,999,672,127.23	Total Revenue (A)		528,692,670,581.02	652,284,861,580.34	661,772,849,513.87	(9,487,987,933.53)	123,592,190,999.32
464,999,672,127.23	Expenditure:						
34,279,282,224.89	Salaries	10	46,982,457,735.96	48,902,238,413.01	48,790,510,380.40	111,728,032.61	1,919,780,677.05
17,919,094,196.57	Social Benefits	11	17,068,920,304.38	18,369,689,173.30	15,419,689,173.30	2,950,000,000.00	1,300,768,868.92
37,538,752,649.85	Other Recurrent	12	54,559,028,263.34	53,559,248,264.13	56,592,876,296.74	(3,033,628,032.61)	(999,779,999.21)
367,298,689.00	Grants & Contribution	13	369,566,244.00	920,401,644.55	920,401,644.55	-	550,835,400.55
54,382,533,030.60	Depreciation Charges	14	58,396,602,004.08	-	-	-	(58,396,602,004.08)
80,308,804,436.35	Aids and Grants	7	133,324,431,537.18	193,152,543,227.72	280,907,098,627.23	(87,754,555,399.51)	59,828,111,690.54
17,992,307,661.94	Public Debt Charges (Loan Repayment)	15	22,176,207,517.23	20,426,679,083.64	20,426,679,083.64	-	(1,749,528,433.59)
5,806,285,494.75	Transfer To Other MDA's	17	6,973,614,492.74	-	-	-	(6,973,614,492.74)
7,769,411,168.05	Transfer to Revenue Generating MDA's	18	33,488,252,897.50	13,106,498,445.73	13,134,598,445.73	(28,100,000.00)	(20,381,754,451.77)
1,794,322,242.52	COST OF IGR COLLECTION (BOIR)	29	2,687,610,420.83	2,685,000,000.00	2,685,000,000.00	-	(2,610,420.83)
258,158,091,794.52	Total Expenditure (B)		376,026,691,417.24	351,122,298,252.08	438,876,853,651.59	(87,754,555,399.51)	(24,904,393,165.16)
206,841,580,332.71	Surplus From Operating Activities C= (A-B)		152,665,979,163.78	301,162,563,328.26	222,895,995,862.28	78,266,567,465.98	148,496,584,164.48
660,315,815.01	Gain From Sales of Housing	16	240,448,782.79	200,000,000.00	200,000,000.00	-	(40,448,782.79)
74,074,864.45	Gains on Disposal of Assets	19	75,965,702.67	650,000,000.00	271,600,000.00	(378,400,000.00)	574,034,297.33
734,390,679.46	Total Non Operating Revenue/Expenses (D)		316,414,485.46	850,000,000.00	471,600,000.00	(378,400,000.00)	533,585,514.54
207,575,971,012.17	Suplus From Ordinary Activites E=(C+D)		152,982,393,649.24	302,012,563,328.26	223,367,595,862.28	77,888,167,465.98	149,030,169,679.02
207,575,971,012.17	Net Surplus for the Year G=(E-F)		152,982,393,649.24	302,012,563,328.26	223,367,595,862.28	77,888,167,465.98	149,030,169,679.02


 MALIM NURA TELLA FCA
 ACCOUNTANT GENERAL KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31/12/2025

Assets	REF.	NOTES	2025		ACTUAL 2024	
			N		N	
Current Assets						
Cash & Cash Equivalents	3101	20	138,418,056,385.37		84,952,389,659.54	
Recievables	3106	21	35,955,935,071.42		36,191,615,573.99	
Total Current Assets(A)			174,373,991,456.79		121,144,005,233.53	
Non Current Asset						
Investment	3109	22	20,826,227,538.17		19,435,486,233.92	
Property Plant & Equipment	3201	27	572,050,726,267.81		555,191,401,216.65	
Investment Property	3202	24	10,113,787,992.98		1,784,337,543.00	
Total Non Current Assets (B)			602,990,741,798.96		576,411,224,993.57	
Total Assets [C]			777,364,733,255.74		697,555,230,227.10	
Liabilities						
Current Liabilities						
Payables	4104	25	3,031,451,352.05		2,220,114,298.59	
Total Current Liabilities (D)			3,031,451,352.05		2,220,114,298.59	
Borrowings	4602	26	302,406,353,115.38		229,485,590,687.94	
Total Non Current Liabilities (E)			302,406,353,115.38		229,485,590,687.94	
Total Liabilities F= (D+E)			305,437,804,467.43		231,705,704,986.53	
Net Assets G=(C-F)			471,926,928,788.32		465,849,525,240.58	
ACCUMULATE SURPLUS	4701		326,562,412,815.56		320,485,009,267.82	
REVALUATION RESERVES	4702		145,364,515,972.76		145,364,515,972.76	
NET ASSET/EQUITY			471,926,928,788.32		465,849,525,240.58	


 31/3/26
MALAM NURA TELA FCA
ACCOUNTANT GENERAL KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31/12/2025

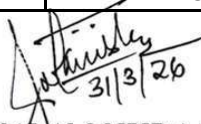
	NOTE	2025 N	ACTUAL 2024 N
CASH FLOW FROM OPERATING ACTIVITES			
Inflows			
Share of FAAC	1	141,866,471,386.17	176,315,360,275.73
Share of VAT	2	106,514,088,045.51	77,640,628,866.83
Electronic Money Transfer Levy	2A	5,750,637,781.51	2,852,942,744.90
Tax Revenue	3	21,819,079,573.37	16,298,250,783.39
Refund General.	3A	188,368,260.97	9,000,000,000.00
Non Tax Revenue	4	5,409,889,745.40	5,340,342,928.91
IGR Returns of Parastatals	4A	33,488,252,897.50	7,769,411,168.05
Special Fund From FGN	8	63,216,216,216.23	66,251,369,780.58
Transfer From LGAs	9	10,011,466,482.00	7,590,141,724.79
Interest Income	6	3,961,119,089.49	972,831,918.07
Total inflows from operating activities =A		392,225,589,478.15	370,031,280,191.25
Outflows:			
Salaries	10	46,982,457,735.96	34,279,282,224.89
Social Benefits	11	17,068,920,304.38	17,919,094,196.57
Overhead Cost (Recurrent)	12	54,559,028,263.34	37,538,752,649.85
Grants & Contributions	13	369,566,244.00	367,298,689.00
Transfer to Other MDA's (Contribution)	17	6,973,614,492.74	5,806,285,494.75
Transfer to Revenue Generating MDA's	18	33,488,252,897.50	7,769,411,168.05
Cost of IGR Collection (BOIR)	29	2,687,610,420.83	1,794,322,242.52
Total outflow from operating activities =B		162,129,450,358.75	105,474,446,665.63
Net cashflow from operating activities =C (A-B)		230,096,139,119.40	264,556,833,525.62
CASH FLOW FROM INVESTING ACTIVITES			
Dividend Received	5	67,148,728.44	58,260,234.87
Proceed From Sales of Housing	16	240,448,782.79	660,315,815.01
Gains on Disposal of Assets	19	75,965,702.67	74,074,864.45
Aids and Grants	7	(12,172,001,089.52)	(14,014,180,380.41)
Capital Reciepts Expenditure	7	(121,152,430,447.66)	(66,294,624,055.94)
Purchase & Const. of PPE	28	(259,552,248,396.41)	(238,460,788,925.92)
Net cashflow from investing activities		(392,493,116,719.69)	(317,976,942,447.94)
Cashflow From Financing Acitivites :			
Capital Reciepts	7	68,993,628,852.27	79,637,443,056.55
Grant	7	67,406,303,522.16	15,272,688,644.56

Repayment of Borrowings	15	(22,176,207,517.23)	(17,992,307,661.94)
Net Cashflow from financing activities		114,223,724,857.20	76,917,824,039.17
Net Cashflow From All Activities		(48,173,252,743.09)	23,497,715,116.85
Cash & Its Equivalent as at 1/1/2025		84,952,389,659.54	15,611,872,816.68
TSA & OPERATIONAL A/C as at 31/12/2025		36,779,136,916.45	39,109,587,933.53
OTHER MDA'S as at 31/12/2025		101,638,919,468.92	45,842,801,726.01
Cash & Its Equivalent as at 31/12/2025		138,418,056,385.37	84,952,389,659.54

Nura TELA
31/3/26

MALAM NURA TELA FCA
ACCOUNTANT GENERAL KATSINA STATE.

KATSINA STATE GOVERNMENT OF NIGERIA					
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31/12/2025					
		REVALUATION RESERVES	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICITS	TOTAL
		N		N	N
Balance as at 1/1/2022		46,128,614,422.71		139,345,046,537.90	185,473,660,960.61
Surplus on Revaluation of Property		89,214,245,025.57		-	89,214,245,025.57
Surplus on Revaluation of Investments		31,040,750.00			31,040,750.00
Statement of Financial Performance				24,767,637,675.74	24,767,637,675.74
Balance as at 31/12/2022		135,373,900,198.29	-	164,112,684,213.64	299,486,584,411.93
		N		N	N
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
Balance as at 31/12/2023		145,364,515,972.76		183,612,278,550.53	328,976,794,523.29
		N		N	N
Balance as at 1/1/2024		145,364,515,972.76		183,612,278,550.53	328,976,794,523.29
Surplus on Revaluation of Property		-		(70,703,240,294.88)	(70,703,240,294.88)
Surplus on Revaluation of Investments		-			-
Statement of Financial Performance				207,575,971,012.17	207,575,971,012.17
Balance as at 31/12/2024		145,364,515,972.76		320,485,009,267.82	465,849,525,240.58
		N		N	N
Balance as at 1/1/2025		145,364,515,972.76		320,485,009,267.82	465,849,525,240.58
Surplus on Revaluation of Property		-		(146,904,990,101.50)	(146,904,990,101.50)
Surplus on Revaluation of Investments		-			-
Statement of Financial Performance				152,982,393,649.24	152,982,393,649.24
Balance as at 31/12/2025		145,364,515,972.76		326,562,412,815.56	471,926,928,788.32


 31/3/26
 MALAM NURA TELA FCA
 ACCOUNTANT GENERAL KATSINA STATE.

STATEMENT

BUDGET ANALYSIS 2025

REVENUE:	DESCRIPTION	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2025
	Total Revenue (A)	652,284,861,580.34	661,772,849,513.87	(9,487,987,933.53)
	Non-Operating Revenue (Note 17 & 19)	850,000,000.00	471,600,000.00	378,400,000.00
	Sub-Total	653,134,861,580.34	662,244,449,513.87	(9,109,587,933.53)
ADD:	Opening Balance	39,109,587,933.53	30,000,000,000.00	9,109,587,933.53
	Grand Total (Revenue)	692,244,449,513.87	692,244,449,513.87	(0.00)
EXPENDITURE:	Total Expenditure (B)	351,122,298,252.08	438,876,853,651.59	(87,754,555,399.51)
	Non-Operating Expenses	-	-	-
	Sub-Total (A)	351,122,298,252.08	438,876,853,651.59	(87,754,555,399.51)
	Net Surplus for the Year	302,012,563,328.26	223,367,595,862.28	78,644,967,465.98
	Opening Balance	39,109,587,933.53	30,000,000,000.00	9,109,587,933.53
	Sub-Total (B) (Purchase & Const. of PPE)	341,122,151,261.79	253,367,595,862.28	87,754,555,399.51
	Grand Total (Expenditure)	692,244,449,513.87	692,244,449,513.87	-


 31/3/26
 MALAM NURA TELA FCA
 ACCOUNTANT GENERAL KATSINA STATE.

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER, 2025
BREAKDOWN OF SHARE OF FAAC (STATUTORY ALLOCATION)

NOTE	REVENUE DETAILS 2025	REF. NOTE	AMOUNT (N)	AMOUNT (N)	REMARKS
1	A. Share of Statutory Allocation from FAAC				
	Net Share of Statutory Allocation from FAAC	A	73,158,841,033.89		
	Add: Deduction at source for Loan Repayment	B	22,176,207,517.23	95,335,048,551.12	
	Share of Statutory Allocation - Other Agencies	C		39,381,224,392.79	
	Share of Federal Accounts Allocation - Excess Crude Oil	D		7,150,198,442.26	
	Total (Gross) FAAC Allocation to State Govt.			141,866,471,386.17	
2	Value Added Tax				
	Share of Value Added Tax (VAT)	E		106,514,088,045.51	
2A	EMT				
	ELECTRONIC MONEY TRANSFER LEVY	F		5,750,637,781.51	
	TOTAL (A+B+C+D+E+F)			254,131,197,213.19	

NOTE 3	TAX REVENUE	2025			ACTUAL 2024
		N	N	N	
		ACTUAL	BUDGET	VARIANCE	
12010101	KTIRS	19,795,514,904.43	20,000,000,000.00	204,485,095.57	13,690,914,018.15
12010301	KTIRS	20,278,463.20	1,000,000,000.00	979,721,536.80	7,931,875.00
12010306	KTIRS	2,001,013,205.74	3,000,000,000.00	998,986,794.26	2,599,287,790.24
12010303	OFFICE OF THE ACCOUNTANT GENERAL	10,400.00	-	(10,400.00)	11,800.00
12010305	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	2,262,600.00	-	(2,262,600.00)	105,300.00
	TOTAL	21,819,079,573.37	24,000,000,000.00	2,180,920,426.63	16,298,250,783.39

NOTE 3A	REFUND GENRAL	2025			2024
		N		N	N
	JANUARY (FROM FGN)				9,000,000,000.00
	APRIL (FROM FGN)	138,333,543.89	507,500,315.84	369,166,771.95	
	OFFICE OF THE ACCOUNTANT GENERAL (LOAN REPAYMENT FROM KTHA)	50,034,717.08	69,111,111.11	19,076,394.03	28,668,447.74
	TOTAL	188,368,260.97	576,611,426.95	388,243,165.98	9,028,668,447.74
NOTE 4	NON TAX REVENUE	2025			ACTUAL 2024
	LICENCES - GENERAL	ACTUAL	BUDGET	VARIANCE	N
		N	N	N	N
12020132	KTIRS	21,246,878.60	400,000,000.00	378,753,121.40	88,990,781.00
12020133	KTIRS	10,570,900.00	100,000,000.00	89,429,100.00	6.00
12020116	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	228,232.00	0.00	(228,232.00)	3,370,600.00
12020134	MINISTRY OF HEALTH	80,000.00	2,000,000.00	1,920,000.00	30,000.00
12020135	MINISTRY OF HEALTH	600,000.00	7,550,000.00	6,950,000.00	4,870,000.00
12020136	MINISTRY OF HEALTH	8,590,000.00	10,000,000.00	1,410,000.00	3,116,000.00
12020135	MINISTRY OF WORKS,HOUSING AND TRANSPORT	-	300,000.00	300,000.00	710,000.00
12020135	MINISTRY OF BASIC & SECONDARY EDUCATION	12,505,000.00	64,750,000.00	52,245,000.00	12,728,585.00
12020135	MINISTRY OF HIGHER,TECHNICAL ANDVOCATIONAL EDUCATION	800,000.00	15,000,000.00	14,200,000.00	2,575,000.00
12020135	SUBEB	5,563,000.00	150,000,000.00	144,437,000.00	3,592,168.00
12020130	DEPARTMENT OF BANKING & FINANCE	-	5,000,000.00	5,000,000.00	38,000.00
12020116	DEPARTMENT OF LIVESTOCK AND GRAZINGRESERVE	3,187,900.00	5,000,000.00	1,812,100.00	-
	SUB-TOTAL FOR LICENCES	63,371,910.60	759,600,000.00	696,228,089.40	120,021,140.00

FEES - GENERAL						
			2025			
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	ACTUAL	BUDGET	VARIANCE	ACTUAL 2024	
12020415	KTIRS	15,959,474.00	100,000,000.00	84,040,526.00	17,035,950.00	
12020439	KTIRS	15,048,288.97	50,000,000.00	34,951,711.03	31,005,991.00	
12020490	KTIRS	1,808,362,833.51	1,500,000,000.00	(308,362,833.51)	771,983,081.00	
12020427	BUREAU FOR PUBLIC PROCUREMENT	11,887,488.36	3,000,000,000.00	2,988,112,511.64	1,489,519.00	
12020417	BUREAU FOR PUBLIC PROCUREMENT	2,548,617,393.74	2,500,000,000.00	(48,617,393.74)	3,232,331,043.04	
12020477	OFFICE OF THE ACCOUNTANT GENERAL	-	50,000,000.00	50,000,000.00	-	
12020442	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	876,000.00	8,150,000.00	7,274,000.00	1,083,150.00	
12020450	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	1,019,000.00	20,000,000.00	18,981,000.00	239,700.00	
12020470	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	-	20,000,000.00	20,000,000.00	-	
12020449	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	294,500.00	20,000,000.00	19,705,500.00	71,000.00	
12020446	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	116,800.00	0.00	(116,800.00)	1,123,800.00	
12020430	MINISTRY OF HEALTH	13,726,000.00	2,750,000.00	(10,976,000.00)	1,910,000.00	
12020441	MINISTRY OF HEALTH	30,000.00	9,950,000.00	9,920,000.00	347,000.00	
12020415	MINISTRY OF WORKS,HOUSING AND TRANSPORT	89,000.00	500,000.00	411,000.00	-	
12020428	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	335,500.00	10,265,000.00	9,929,500.00	70,000.00	
12020453	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	95,000.00	0.00	(95,000.00)	-	
12020449	GOVERNMENT PRINTING DEPARTMENT	15,039,875.00	50,000,000.00	34,960,125.00	4,960,838.00	
12020430	DEPARTMENT OF ESTA MENT & TRAINING	30,800.00	12,000.00	(18,800.00)	-	
12020452	DEPARTMENT OF ESTA MENT & TRAINING	131,100.00	724,000.00	592,900.00	-	
12020453	DEPARTMENT OF ESTA MENT & TRAINING	16,800.00	30,000.00	13,200.00	-	
12020465	DEPARTMENT OF ESTA MENT & TRAINING	21,000.00	154,000.00	133,000.00	-	
12020430	DEPARTMENT OF HUMAN CAPITAL DEVELOPMENT	-	500,000.00	500,000.00	-	
12020430	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVT	2,010,000.00	1,000,000.00	(1,010,000.00)	5,993,216.00	
12020430	OFFICE OF THE AUDITOR GENERAL FOR STATE	110,000.00	500,000.00	390,000.00	240,000.00	
12020447	MINISTRY OF LANDS AND PHYSICAL PLANNING	-	0.00	-	26,071,275.99	
12020448	MINISTRY OF LANDS AND PHYSICAL PLANNING	122,700.00	0.00	(122,700.00)	1,109,800.00	
12020453	MINISTRY OF LANDS AND PHYSICAL PLANNING	15,000.00	0.00	(15,000.00)	13,115,000.00	
12020459	MINISTRY OF LANDS AND PHYSICAL PLANNING	-	0.00	-	1,590,000.00	
12020401	HIGH COURTOF JUSTICE	24,020,988.00	30,000,000.00	5,979,012.00	12,355,190.00	
12020417	HIGH COURTOF JUSTICE	-	30,000,000.00	30,000,000.00	-	
12020401	SHARI'A COURT OF APPEAL	1,198,600.00	500,000.00	(698,600.00)	3,349,946.00	
12020426	SHARI'A COURT OF APPEAL	-	5,000,000.00	5,000,000.00	73,100.00	
12020449	MINISTRY OF COMMERCE	5,895,000.00	240,000,000.00	234,105,000.00	7,759,500.00	
12020453	MINISTRY OF COMMERCE	110,000.00	30,000,000.00	29,890,000.00	19,100.00	
12020449	INVESTMENT PROMOTION AGENCY	-	70,000,000.00	70,000,000.00	119,052.00	
12020449	MINISTRY OF BASIC & SECONDARY EDUCATION	12,604,200.00	12,500,000.00	(104,200.00)	2,770,000.00	

12020453	MINISTRY OF BASIC & SECONDARY EDUCATION	115,000.00	3,000,000.00	2,885,000.00	810,000.00
12020453	MINISTRY OF HIGHER, TECHNICAL AND VOCATIONAL EDUCATION	10,000.00	9,000,000.00	8,990,000.00	-
12020465	KATSINA SPORTS COUNCIL	497,835.00	15,000,000.00	14,502,165.00	532,840.00
12020456	MINISTRY OF WOMEN AFFAIRS	7,445,500.00	15,000,000.00	7,554,500.00	1,027,500.00
12020453	LOCAL GOVERNMENT SERVICE COMMISSION	10,750.00	200,000.00	189,250.00	-
12020456	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	2,677,255.00	3,000,000.00	322,745.00	70,000.00
12020417	SUBEB	1,220,000.00	250,000,000.00	248,780,000.00	506,135.00
12020449	SUBEB	60,000.00	10,000,000.00	9,940,000.00	30,000.00
12020453	SUBEB	63,000.00	5,000,000.00	4,937,000.00	-
12020438	OFFICE OF SURVEYOR GENERAL	1,165,100.00	100,000,000.00	98,834,900.00	1,071,400.00
12020445	OFFICE OF SURVEYOR GENERAL	-	50,000,000.00	50,000,000.00	240,000.00
12020460	OFFICE OF SURVEYOR GENERAL	-	500,000,000.00	500,000,000.00	355,000.00
12020453	TEACHERS SERVICE BOARD (TSB)	-	8,700,000.00	8,700,000.00	-
12020466	DEPARTMENT OF EMPLOYMENT PROMOTION	580,200.00	1,500,000.00	919,800.00	34,000.00
12020442	DEPARTMENT OF BANKING & FINANCE	-	5,000,000.00	5,000,000.00	-
12020489	MINISTRY OF RURAL AND SOCIAL DEVELOPMENT	498,110.00	1,000,000.00	501,890.00	503,350.00
12020453	MINISTRY OF RURAL AND SOCIAL DEVELOPMENT	-	0.00	-	-
12020456	MINISTRY OF RURAL AND SOCIAL DEVELOPMENT	-	0.00	-	-
12020401	MINISTRY OF JUSTICE	617,800.00	12,000,000.00	11,382,200.00	381,200.00
12020487	MINISTRY OF JUSTICE	120,216,713.59	409,254,017.79	289,037,304.20	28,220,363.00
12020453	SHARIA COMMISSION	10,900.00	50,000.00	39,100.00	7,100.00
12020417	DRUGS AND MEDICAL SUPPLY AGENCY	-	1,500,000.00	1,500,000.00	80,000.00
12020427	DRUGS AND MEDICAL SUPPLY AGENCY	-	0.00	-	-
12020446	DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	134,700.00	5,000,000.00	4,865,300.00	-
12020449	DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	80,000.00	10,000,000.00	9,920,000.00	-
12020438	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	89,153,164.04	302,475,000.00	213,321,835.96	-
12020445	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	38,446,811.00	750,384,900.00	711,938,089.00	-
12020447	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	33,445,193.95	150,000,000.00	116,554,806.05	-
12020448	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	89,251,190.20	1,050,000,000.00	960,748,809.80	-
12020453	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	23,980,748.81	1,114,999,703.00	1,091,018,954.19	-
12020459	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	1,315,000.00	1,434,072,000.00	1,432,757,000.00	-
12020480	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	1,994,018.27	301,572,000.00	299,577,981.73	-
12020453	HUMAN TRAFFICKING	390,000.00	1,000,000.00	610,000.00	-
12020442	DEPARTMENT OF COMMUNITY DEVELOPMENT	50,000.00	250,000.00	200,000.00	-
12020453	DEPARTMENT OF COMMUNITY DEVELOPMENT	-	250,000.00	250,000.00	-
12020453	MANAGEMENT AGENCY (KASROMA)	-	2,000,000.00	2,000,000.00	-
12020412	KATSINA STATE BUREAU OF STATISTICS	165,000.00	0.00	(165,000.00)	-
12020412	KATSINA IRRIGATION DEVELOPMENT AUTHORITY (KTIDA)	800,000.00	0.00	(800,000.00)	-
12020412	KATSINA IRRIGATION DEVELOPMENT AUTHORITY (KTIDA)	700,000.00	0.00	(700,000.00)	-

0	SUB-TOTAL FOR FEES - GENERAL	4,892,877,331.44	14,754,207,620.79	9,861,330,289.35	4,172,085,140.03
	FINES - GENERAL		2025		ACTUAL 2024
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	ACTUAL	BUDGET	VARIANCE	
12020501	BUREAU FOR PUBLIC PROCUREMENT	198,750.00	40,000,000.00	39,801,250.00	-
12020501	OFFICE OF SURVEYOR GENERAL	-	1,000,000.00	1,000,000.00	-
12020501	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	88,507.00	150,000,000.00	149,911,493.00	-
	SUB-TOTAL FOR FINES - GENERAL	29,158,552.00	211,000,000.00	181,841,448.00	6,993,400.00
	SALES - GENERAL		2025		ACTUAL 2024
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	ACTUAL	BUDGET	VARIANCE	
12020611	OFFICE OF THE ACCOUNTANT GENERAL	7,733,000.00	15,000,000.00	7,267,000.00	-
12020609	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	48,000.00	60,000,000.00	59,952,000.00	101,000.00
12020608	KATSINA FARMERS SUPPLY COMPANY (FASCOKT)	-	100,000,000.00	100,000,000.00	-
12020618	KATSINA FARMERS SUPPLY COMPANY (FASCOKT)	-	45,000,000.00	45,000,000.00	-
12020616	CIVIL SERVICE COMMISSION	310,100.00	1,000,000.00	689,900.00	188,000.00
12020616	DEPARTMENT OF ESTA MENT & TRAINING	-	400,000.00	400,000.00	-
12020616	AUDIT SERVICE COMMISSION	-	500,000.00	500,000.00	-
12020616	MINISTRY OF LANDS AND PHYSICAL PLANNING	-	0.00	-	124,000.00
12020616	MINISTRY OF BASIC & SECONDARY EDUCATION	146,000.00	3,000,000.00	2,854,000.00	130,000.00
12020616	MINISTRY OF HIGHER,TECHNICAL ANDVOCATIONAL EDUCATION	134,000.00	2,300,000.00	2,166,000.00	65,000.00
12020616	MINISTRY OF WOMEN AFFAIRS	-	500,000.00	500,000.00	-
12020616	JUDICIAL SERVICE COMMISSION	98,000.00	1,000,000.00	902,000.00	-
12020617	OFFICE OF SURVEYOR GENERAL	-	500,000.00	500,000.00	-
12020616	STATE INDEPENDENT ELECTORAL COMMISSION	-	0.00	-	615,000,000.00
12020616	MINISTRY OF RURAL AND SOCIAL DEVELOPMENT	-	0.00	-	-
12020601	MINISTRY OF JUSTICE	13,000.00	2,000,000.00	1,987,000.00	-
12020618	DEPARTMENT OF LIVESTOCK AND GRAZINGRESERVE	1,115,300.00	40,000,000.00	38,884,700.00	-
12020617	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	-	1,501,000.00	1,501,000.00	-
12020616	DEPARTMENT OF COMMUNITY DEVELOPMENT	-	300,000.00	300,000.00	-
	SUB-TOTAL FOR SALES	9,597,400.00	5,273,001,000.00	5,263,403,600.00	615,608,000.00

		2025			ACTUAL 2024
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	ACTUAL	BUDGET	VARIANCE	
	RENT ON LAND & OTHERS - GENERAL				
12020901	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	1,386,750.00	22,900,000.00	21,513,250.00	2,617,000.00
12020905	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	2,500,000.00	17,100,000.00	14,600,000.00	61,372,500.00
12020906	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	135,000.00	2,000,000.00	1,865,000.00	222,800.00
12020909	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	-	250,000,000.00	250,000,000.00	75,000.00
12020901	KTARDA	3,400,000.00	12,000,000.00	8,600,000.00	5,117,500.00
12020901	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	31,377,491.67	301,023,000.00	269,645,508.33	-
	SUB-TOTAL FOR RENT ON LAND	38,799,241.67	605,023,000.00	566,223,758.33	69,404,800.00

REPAYMENTS - GENERAL		2025			ACTUAL 2024
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	ACTUAL	BUDGET	VARIANCE	
12021004	OFFICE OF THE ACCOUNTANT GENERAL	-	207,333,333.34	207,333,333.34	3,297,540.00
12021003	OFFICE OF THE ACCOUNTANT GENERAL	-	3,290,163,310.00	3,290,163,310.00	-
12021002	OFFICE OF THE ACCOUNTANT GENERAL	-	0.00	-	-
12021001	KTARDA	250,000.00	50,000,000.00	49,750,000.00	-
12021004	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	20,000.00	0.00	(20,000.00)	22,500.00
12021004	MINISTRY OF INFORMATION AND CULTURES	-	0.00	-	-
	SUB-TOTAL FOR REPAYMENT	270,000.00	3,547,496,643.34	3,547,226,643.34	3,320,040.00
INVESTMENT INCOME		2025			ACTUAL 2024
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	ACTUAL	BUDGET	VARIANCE	
12021102	KTIRS	79,831,560.03	500,000,000.00	420,168,439.97	41,161,753.62
12021103	KTIRS	105,066,325.54	200,000,000.00	94,933,674.46	111,681,021.46
12021102	DEPARTMENT OF BANKING & FINANCE	-	60,000,000.00	60,000,000.00	31,991,915.00
12021103	DEPARTMENT OF BANKING & FINANCE	-	73,624,495.00	73,624,495.00	2,304,338.80
0	SUB-TOTAL FOR INVESTMENT	184,897,885.57	833,624,495.00	648,726,609.43	187,139,028.88
	GRAND TOTAL NON-TAX REVENUE	5,409,889,745.40	27,549,939,973.13	22,140,050,227.73	5,340,342,928.91
NOTE 4A IGR RETURNS OF PARASTATALS		2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
120200	PARASTATALS	33,488,252,897.50	13,108,873,445.73	(20,379,379,451.77)	7,769,411,168.05
	TOTAL	33,488,252,897.50	13,108,873,445.73	(20,379,379,451.77)	7,769,411,168.05

NOTE 5	INVESTMENT INCOME	2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	BANKING AND FINANCE (Dividend Received)	67,148,728.44	60,000,000.00	(7,148,728.44)	-
	TOTAL	67,148,728.44	60,000,000.00	(7,148,728.44)	-

NOTE 6	INTEREST INCOME	2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	OFFICE OF THE ACCOUNTANT GENERAL	3,961,119,089.49	300,000,000.00	(3,661,119,089.49)	46,374,566.01
	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	35,952,780.83
				-	-
	TOTAL	3,961,119,089.49	300,000,000.00	(3,661,119,089.49)	82,327,346.84

CAPITAL RECEIPTS								
NOTE 7	2025 APPROVED	OPENING BALANCE	ACTUAL RECEIPT 2025		TOTAL RECEIPTS	LOAN EXP	GRANT EXP	CLOSING BALANCE
			LOAN	GRANT				
					-			-
	Adolecents Girls Initiative for Learning & Empowerment (AGILE) Project	811,389,261.01	11,309,714,223.40	0.00	12,121,103,484.41	10,979,232,497.40	-	1,141,870,987.01
	Sustainable Urban & Rural Water Supply Sanitation and Hygiene (SURWASH) IPF COMPONENT	416,276,862.73	0.00	0.00	416,276,862.73	183,051,613.22	-	233,225,249.51
	Sustainable Urban & Rural Water Supply Sanitation and Hygiene (SURWASH) Program P for R COMPONENT	85,974,827.25	9,163,522,341.78	0.00	9,249,497,169.03	9,214,614,614.19	-	34,882,554.84
	Rural Access & Agricultural Marketing Project (RAAMP)	5,711,930,941.98	23,058,813,011.30	0.00	28,770,743,953.28	13,358,234,584.60	-	15,412,509,368.68
	Accelerating Nutrition Results in Nigeria Project (ANRiN)	112,089,642.47	326,196,961.22	0.00	438,286,603.69	438,283,603.82	-	2,999.87
	Accelerating Nutrition Results in Nigeria Project (SPHCDA)	2,796,671.50	266,398,882.00	0.00	269,195,553.50	269,188,203.50	-	7,350.00
	Agro-Climatic Resilient in Semi Arid Landscapes (ACReSAL) PROJECT	4,017,373,622.88	24,018,983,432.57	0.00	28,036,357,055.45	25,514,618,614.97	-	2,521,738,440.48
	Better Education Delivery for All - Additional Financing (BESDA - AF) TESS P for R COMPONENT	5,124,797,351.11	0.00	9,085,874,638.00	14,210,671,989.11	-	4,155,651,309.26	10,055,020,679.85
	Better Education Delivery for All - Additional Financing (BESDA - AF) TESS IPF COMPONENT	153,301,055.51	0.00	760,000,000.00	913,301,055.51	-	849,010,077.73	64,290,977.78
	Nigeria For Women Project (NFWP)	4,938,902,836.80	0.00	-	4,938,902,836.80	1,467,729,759.25	-	3,471,173,077.55
	State Action on Businesses Eanbling Reform (SABER) Programme	-	-	12,745,793,277.00	12,745,793,277.00	6,662,744,540.68	-	6,083,048,736.32
	Nigeria Climatic Adoption-Erosion & Watershed Management (NEWMAP) EIB	-	850,000,000.00	-	850,000,000.00	-	-	850,000,000.00
	Livestock Productivity & Resilience Support Project (L-PRES)	-	-	-	-	-	-	-
	SUB-TOTAL	21,374,833,073.24	68,993,628,852.27	22,591,667,915.00	112,960,129,840.51	68,087,698,031.63	5,004,661,386.99	39,867,770,421.89
	OTHER CAPITAL RECEIPTS:							
	Office of the Accountant General	-	-	44,814,635,607.16	44,814,635,607.16	53,064,732,416.03	7,167,339,702.53	-
	SUB-TOTAL	-	-	44,814,635,607.16	44,814,635,607.16	53,064,732,416.03	7,167,339,702.53	-
	GRAND TOTAL	21,374,833,073.24	68,993,628,852.27	67,406,303,522.16	157,774,765,447.67	121,152,430,447.66	12,172,001,089.52	39,867,770,421.89
							133,324,431,537.18	

NOTE 8	SPECIAL FUND FROM FGN	2025			ACTUAL 2024
		ACTUAL	BUDGETTED	VARIANCE	
		N	N	N	
	PRDT	12,000,000,000.00	22,000,000,000.00	10,000,000,000.00	
	PROJECT GAZELLE	10,000,000,000.00	17,000,000,000.00	7,000,000,000.00	
	INFRASTRUCTURE	34,216,216,216.23	58,270,270,270.30	24,054,054,054.07	37,000,000,000.00
	OTHER FAAC	7,000,000,000.00	8,000,000,000.00	1,000,000,000.00	3,000,000,000.00
	DEVELOPMENT OF NATURAL RESOURCES	-	-	-	25,000,000,000.00
	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE	-	-	-	1,251,369,780.58
	TOTAL	63,216,216,216.23	105,270,270,270.30	42,054,054,054.07	66,251,369,780.58

NOTE 9	TRANSFER FROM OTHER MDAs (CONTRIBUTION)	2025			2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	Escrow Receipts:				
	Local Governments Contribution Security	6,842,066,986.22	5,571,377,720.00	(1,270,689,266.22)	5,460,801,956.61
	Local Government Scholarship	-	-	-	-
	Local Govt Ecological	3,169,399,495.78	2,219,600,000.00	(949,799,495.78)	2,129,339,768.18
	TOTAL LOCAL GOVT. CONTRIBUTION	10,011,466,482.00	7,790,977,720.00	(2,220,488,762.00)	7,590,141,724.79

NOTE 10	SALARIES	2025			2024
		PERSONNEL COST	ACTUAL	BUDGET	
	ACTUAL TOTAL SALARY FOR THE YEAR 2025	44,962,801,771.73	65,075,219,791.49	20,112,418,019.76	32,583,265,071.26
	ALLIED SALARY	1,556,727,040.56	1,540,510,330.14	(16,216,710.42)	1,220,662,800.36
	CRF Charges	462,928,923.67	1,576,599,109.23	1,113,670,185.56	475,354,353.27
	TOTAL	46,982,457,735.96	68,192,329,230.86	21,209,871,494.90	34,279,282,224.89

NOTE 10.1	SALARIES	2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
	ADMINISTRATION	3,663,980,814.00	22,607,272,167.82	18,943,291,353.82	2,707,383,536.80
	ECONOMIC	2,622,175,395.82	3,084,866,948.56	462,691,552.74	1,910,291,710.95
	LAW & JUSTICE	2,634,523,201.13	2,211,231,979.63	(423,291,221.50)	1,758,366,459.94
	SOCIAL	38,061,778,325.01	40,288,958,134.85	2,227,179,809.84	27,903,240,517.20
	TOTAL SALARIES	46,982,457,735.96	68,192,329,230.86	21,209,871,494.90	34,279,282,224.89

NOTE 10.2	PERSONNEL ANALYSIS	2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
	TOTAL NO. OF EMPLOYEES AT THE BEGINNING OF THE YEAR	22,092	22,100	8	20,266
	TOTAL NO. OF EMPLOYEES ADDED IN THE YEAR	1,209	1,210	1	3,269
	TOTAL NO. OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	1,087	1,150	63	1,443
	TOTAL NO. OF EMPLOYEE AT THE END OF THE YEAR	22,214	22,160	(54)	22,092

NOTE 11	SOCIAL BENEFITS	2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	N
	Pension	8,835,047,387.43	10,100,000,000.00	1,264,952,612.57	8,145,798,491.45
	Gratuities	8,233,872,916.95	8,269,689,173.30	35,816,256.35	9,773,295,705.12
	TOTAL	17,068,920,304.38	18,369,689,173.30	1,300,768,868.92	17,919,094,196.57

NOTE 12	OVERHEAD COST	2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	SECTORS				N
1000000000	Administrative sector	23,518,540,059.87	30,882,406,076.10	7,363,866,016.23	20,361,779,257.67
2000000000	Economic sector	25,697,278,640.59	45,516,216,554.98	19,818,937,914.39	11,490,332,060.90
3000000000	Law & Justice	1,460,443,987.80	1,932,338,022.55	471,894,034.75	878,145,449.18
5000000000	Social sector	3,882,765,575.08	11,446,465,139.87	7,563,699,564.79	4,808,495,882.10
	TOTAL	54,559,028,263.34	89,777,425,793.50	35,218,397,530.16	37,538,752,649.85

NOTE 12.1	OVERHEAD COST BY FUNCTION	2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
220201	TRAVEL & TRANSPORT	5,450,446,923.51	8,968,764,836.77	3,518,317,913.26	3,750,121,389.72
220202	UTILITIES	2,444,244,466.20	4,022,028,675.55	1,577,784,209.35	1,681,736,118.71
220203	MATERIALS & SUPPLIES	19,330,263,713.70	31,808,141,958.64	12,477,878,244.94	13,299,980,063.84
220204	MAINTENANCE SERVICES	9,040,430,983.24	14,876,119,453.98	5,835,688,470.75	6,220,171,314.08
220205	TRAINING	1,756,800,710.08	2,890,833,110.55	1,134,032,400.47	1,208,747,835.33
220206	OTHER SERVICES	2,056,875,365.53	3,384,608,952.41	1,327,733,586.89	1,415,210,974.90
220207	CONSULTING & PROFESSIONAL SERVICES	2,318,758,701.19	3,815,540,596.22	1,496,781,895.03	1,595,396,987.62
220208	FUEL & LUBRICANTS	3,262,629,890.15	5,368,690,062.45	2,106,060,172.30	2,244,817,408.46
220209	FINANCIAL CHARGES	1,925,933,697.70	3,169,143,130.51	1,243,209,432.81	1,325,117,968.54
220210	MISCELLANEOUS EXPENSES	6,972,643,812.05	11,473,555,016.41	4,500,911,204.35	4,797,452,588.65
	TOTAL	54,559,028,263.34	89,777,425,793.50	35,218,397,530.16	37,538,752,649.85

NOTE 13	GRANTS AND CONTRIBUTION	2025			ACTUAL 2024
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	Salary contribution to SUBEB	53,566,248.00	504,088,074.55	450,521,826.55	51,298,693.00
	2.5% contribution to LGSPB	315,999,996.00	416,313,570.00	100,313,574.00	315,999,996.00
	TOTAL	369,566,244.00	920,401,644.55	550,835,400.55	367,298,689.00

NOTE 14	DEPRECIATION CHARGES	2025		2024
		N		N
	LAND & BUILDING	5,548,643,906.48		5,409,317,043.30
	INFRASTRUCTURE	18,939,132,476.30		19,303,790,353.95
	TRANSPORTATION & EQUIP	13,456,459,349.22		10,219,503,162.58
	OFFICE EQUIPMENT	3,017,390,573.26		6,263,255,565.41
	FURNITURE & FITTINGS	3,684,321,427.78		3,538,828,106.21
	PLANT & MACHINERY	13,403,375,274.94		9,471,606,021.19
	INVESTMENT PROPERTY	347,278,996.10		176,232,777.96
	TOTAL	58,396,602,004.08		54,382,533,030.60

NOTE 15	PUBLIC DEBT CHARGES (DEDUCTIONS AT SOURCE), CDS	2025		2024
		N		N
	FROM FAAC:			
	JANUARY	1,776,517,623.09		1,135,771,432.74
	FEBRUARY	1,633,943,684.09		1,471,150,974.14
	MARCH	1,643,979,084.36		1,637,735,465.33
	APRIL	1,668,888,081.02		1,296,761,048.85
	MAY	1,672,796,919.94		1,287,097,594.89
	JUNE	1,656,054,355.22		1,264,440,717.72
	JULY	1,691,913,292.05		1,222,632,410.55
	AUGUST	2,074,910,020.10		1,728,161,593.82
	SEPTEMBER	2,106,214,033.70		1,733,956,181.25
	OCTOBER	2,060,673,612.06		1,721,290,638.18
	NOVEMBER	2,091,247,252.51		1,713,247,215.26
	DECEMBER	2,099,069,559.09		1,780,062,389.21
	TOTAL	22,176,207,517.23		17,992,307,661.94

NOTE 16	PROCEED FROM SALES OF HOUSES	2025		2024
		N		N
	DETAILS	AMOUNT		
	BARHIM HOUSING	12,953,093.79		21,317,189.44
	MAKERA HOUSING	4,848,351.57		2,588,882.21
	KAFE, ABUJA	31,342,193.66		397,644,501.66
	250 ESTATE KABUKAWA	29,709,174.59		238,765,241.70
	FMC HOUSING ESTATE	80,041,741.65		0.00
	SARDAUNA ESTATE	81,554,227.53		0.00
	TOTAL	240,448,782.79		660,315,815.01
NOTE 17	TRANSFER TO OTHER MDAs (CONTRIBUTION)	2025		2024
		N		N
	SGS: Security Escrow Expenses	6,973,614,492.74		5,806,285,494.75
	Higher Education:(Scholarship Trust Funds)	-		-
	TOTAL	6,973,614,492.74		5,806,285,494.75
NOTE 18	TRANSFER TO REVENUE GENERATING MDA's	2025		2024
	SELF GENERATING MDA's	N		N
	Hospital Services Management Board (HSMB)	3,381,142,579.08		1,768,914,619.36
	Primary Health Care Agency(PHCA)	43,864,432.05		1,066,596,727.73
	College of Nursing and Midwifery	100,035,434.61		107,910,817.24
	College of Health Sciences	140,652,167.95		79,681,162.91
	Contributory Health Care Management	2,369,906.63		2,881,452.00
	Katsina State Transport Authority (KTSTA)	5,045,203,637.00		2,792,143,972.00
	Housing Authority	2,318,000.00		1,247,000.00
	KTTV	84,264,134.44		66,864,315.97
	Katsina State Radio	93,846,896.14		132,034,993.96
	History & Culture Bureau	525,000.00		680,000.00
	KURPB	65,212,369.47		26,160,000.00
	Pilgrims Welfare Board	22,359,064,054.96		9,308,000.00

	Water Board	46,270,226.00		134,491,134.91
	Isa Kaita College of Education D/Ma	98,442,298.12		89,498,966.16
	Dr. Yusuf Bala Usman College of Legal Studies Daura	81,439,839.15		72,155,703.55
	Hassan Usman Katsina Polytechnic	248,739,371.44		198,180,508.00
	Umaru Musa Yar'adua University, Katsina	1,301,101,462.73		861,347,667.09
	Katsina State Scholarship Board	11,310,400.00		17,141,000.00
	STEB	3,400,000.00		3,408,500.00
	Institute of Technology Management	42,598,346.12		28,546,025.00
	Katsina State Arabic and Islamic Education Bureau	185,000.00		30,000.00
	KASROMA	19,238,085.00		3,886,000.00
	SEPA	3,445,100.00		7,531,200.00
	Katsina Motel	0.00		150,013,398.75
	Fatima Baika Market	26,156,400.10		21,018,761.00
	Hotels Board	111,463,650.61		0.00
	KASSAROTA	175,964,105.90		127,739,242.42
	Sustainable Development Goals	0.00		0.00
	TOTAL REVENUE	33,488,252,897.50		7,769,411,168.05

NOTE 19	GAIN/LOSS ON DISPOSAL OF ASSET 2025			
		2025		
		A	RECIPT (B)	FROM SALE
	DISPOSAL OF PPE	-	75,965,702.67	75,965,702.67
	DISPOSAL OF INVESTMENT PROPERTY	-	-	-
	DISPOSAL OF INTANGIBLE ASSET	-	-	-
	TOTAL	-	75,965,702.67	75,965,702.67

NOTE 20	CASH & CASH EQUIVALENT	2025	2024
		N	N
	MAIN ACCOUNT (UBA)	9,627,282,414.07	5,049,212,715.06
	FIXED DEPOSIT INT. A/C	3,211,351,448.96	967,197,784.09
	MOTOR VEHICLE LOAN A/C	115,442,650.18	26,339,957.82
	SALARY A/C I	324,960,310.55	872,920,640.45
	SALARY A/C II	724,378,010.10	776,851,995.80
	RENT DEDUCTION A/C	22,827,361.00	34,693,064.27
	KTSG A/C	4,791,236.23	4,791,236.23
	REFUBISHING LOAN A/C	986.00	986.00
	FERTILIZER COLLECTION A/C	25,986,140.64	25,986,140.64
	OFFICE OF THE ACCT GEN (POLARIS MAIN)	22,490,235.04	16,311,391,238.88
	ECOLOGICAL FUNDS A/A	2,758,139,439.33	1,461,365,428.39
	KTS FERTILIZER COLLECTION A/C	6,445,914.89	0.00
	KTSG HOUSING ESTATE KAFE DISTRICT (IBTC)	428,986,295.32	397,644,401.66
	FIRST BANK KTSG A/C	995,408,489.94	316,263,947.62
	STATE BOARD OF INTERNAL REVENUE A/C	905,053,676.30	4,242,782,438.65
	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	7,952,142,602.55	352,214,811.03
	BARHIM HOUSING ESTATE	55,686,293.44	42,778,515.82
	KTS URBAN & REGIONAL PLANNING	97,200,906.38	83,770,351.38
	DAURA ROAD HOUSING ESTATE	27,007,341.44	22,159,189.87
	AG MAKERA HOUSING ESTATE CHARGES A/C	-	643,189.09
	PURCHASE OF GRAINS A/C	-	715,836.47
	KTSG A/C VAT	1,938,810,737.46	403,041,497.51
	SCHOLARSHIP ESCROW A/C	439,017.26	439,046.76
	KATSINA MOTEL LOAN REPAYMENT A/C	396.50	418.00
	272 HOUSING UNITS	3,363,750.01	3,363,750.01
	SALES OF LANDED PROPERTIES	819.60	-2,682.72
	250 KABUKAWA HOUSING ESTATE	145,152,863.05	249,856,895.02
	KTSG COUNTRPART A/C	4,392,164.22	4,392,164.22
	SURE-P A/C (STERLING)	213,814.88	213,814.88

KTSG UNION A/C	41,749,160.01	41,749,160.01
TECH COMM ON SALE OF LANDED PROPERTY UNIT B	7,616,197.82	7,516,294.10
KTSG PARIS CLUB A/C	200.00	200.00
FERTILIZER REPAYMENT A/C	-	4,872,510.03
COPERATE SOCIAL RESPONSIBILITY A/C	1,045,940,720.69	736,531,304.45
ECOLOGICAL FUNDS (L.G) A/C UBA	2,581,045,218.47	2,411,647,282.81
ACCOUNTANT GENERAL ACCOUNT (Fidelity Bank)	510,211,442.20	194,113,409.34
SECURITY ESCROW A/C (JAIZ BANK)	534,939,423.79	666,521,709.31
MINIRET SUKUK COMPANY	1,905,998,541.41	2,065,998,547.41
STATE SECURITY MUSAWA (Access Bank)	-	188,382,936.45
KTSG HOUSING ESTATE KAFE DISTRICT (UBA)	1,430,792.97	1,430,792.97
ECOLOGICAL FUNDS EXP A/C UBA	287,758,140.15	109,809,775.10
SUKUK EXPENDITURE ACCOUNT	40,534,320.44	58,875,858.54
KTS RANCH DEV EXPENDITURE A/C	1,481,780.45	38,111,278.25
KTS RANCH DEV PROJ A/C	49,997,705.00	49,997,705.00
KTSG VAT (UBA)	361,672,769.96	872,195,208.11
SUB TOTAL	36,779,136,916.45	39,109,587,933.53
Board of Survey (HELD BY MDA'S)		
BANK BALANCES	69,699,740,646.39	45,834,951,509.01
CASH	23,151,430.00	20,000.00
DOLLER ACCOUNT IN NAIRA	16,842,100,207.36	6,998,832.00
EURO	15,073,927,185.17	831,385.00
SUB TOTAL	101,638,919,468.92	45,842,801,726.01
TOTAL	138,418,056,385.37	84,952,389,659.54

NOTE 21	RECEIVABLES		
	ISSUING MDA	2025	2024
		N	N
	Ministry of finance (Loan Granted to Local Governments.)	21,513,134,279.08	21,513,134,279.08
	Ministry of Finance (Refurbishing Loan to State Civil Servants.)	195,791,434.72	311,234,084.90
	Katsina State Water Board (Proceed from Water Consumers)	593,754,563.00	997,504,183.00
	Min. of Commerce (Nigeria Union of Road Transport Workers.)	131,694,386.78	131,694,386.78
	Min. of Commerce (Association of Traders and Skill Acquisition.)	300,000,000.00	300,000,000.00
	Min. of Commerce (Association of Kola-nut Sellers)	30,000,000.00	30,000,000.00
	Min of Commerce (Saulawa Machines)	11,000,000.00	11,000,000.00
	Mini. Of Commerce (A.A Huda Multi-Purpose Cooperative Society)	2,922,500.00	2,922,500.00
	Min. of Commerce (Kafur Hanset Repairs)	2,000,000.00	2,000,000.00
	Katsina Motel (Loan To Hotel Management Service.)	93,551,594.32	93,551,594.32
	Fatima Baika Central Market (Rent Arrears against Traders.)	44,294,837.00	44,294,837.00
	KTARDA (Animal Traction Loan)	542,520,000.00	542,520,000.00
	Ministry of finance (Federal Government Bailout for Local Governments.)	6,722,495,090.28	6,722,495,090.28
	Housing Authority (Outstanding Loan of Houses Allocated to Individuals.)	1,892,350,559.50	2,221,290,726.10
	Kaseed (Loan disbursed to 58,107 Individual Beneficiaries.)	2,238,626,170.75	2,248,626,170.75
	KTARDA (Small, Medium and Large Scale Farmers Loan)	115,221,700.00	115,221,700.00
	KTARDA (Water Pump Loan Package)	117,492,900.00	117,492,900.00
	KTARDA (Animal Traction Programme (ATP), 2013)	93,440,000.00	93,440,000.00
	KTARDA (Animal Traction Programme (ATP), 2014)	429,805,600.00	429,805,600.00
	Ministry of Agriculture (Unvalidated farmers)	185,950,455.99	185,950,455.99
	Ministry of Agriculture (CBN ABP Anchor Borrower Loan 2017 (Wet Season) Input Supplies)	699,889,000.00	699,889,000.00
	Ministry of Agriculture (CBN ABP 2016 Dry Season Validated form)	0.00	-
	TOTAL	35,955,935,071.42	36,191,615,573.99

NOTE 22	INVESTMENTS	REF NOTE		
			2025	2024
	LOCAL INVESTMENT			
			2025	2024
	LOCAL INVESTMENTS: QUOTED COMPANIES		1,606,785,817.55	1,676,215,549.00
	LOCAL INVESTMENTS: UNQUOTED COMPANIES		-	-
	SUB - TOTAL		1,606,785,817.55	1,676,215,549.00
	SOVEREIGN WEALTH INVESTMENTS			
			2025	2024
	SOVEREIGN WEALTH INVEST		19,219,441,720.62	17,759,270,684.92
	FOREIGN INVESTMENTS: UNQUOTED COMPANIES		-	-
	SUB - TOTAL		19,219,441,720.62	17,759,270,684.92
	TOTAL INVESTMENT		20,826,227,538.17	19,435,486,233.92
NOTE 23	PROPERTY, PLANT & EQUIPMENT		2025	2024
			N	N
	LAND & BUILDING		34,791,195,674.05	27,606,787,069.15
	INFRASTRUCTURE		155,365,120,379.58	173,598,014,262.18
	TRANSPORTATION & EQUIP		20,869,451,587.52	4,684,670,654.30
	OFFICE EQUIPMENT		2,213,083,829.13	15,196,543,797.72
	FURNITURE & FITTINGS		3,084,145,236.88	2,356,678,629.03
	PLANT & MACHINERY		33,896,202,239.27	14,237,355,970.54
	TOTAL		250,219,198,946.43	237,680,050,382.92
	TOTAL FOR THE YEAR		487,899,249,329.35	

NOTE 24	INVESTMENT PROPERTY	2025		2024
		N	N	N
	INVESTMENT	9,333,049,449.98		780,738,543.00
	TOTAL		9,333,049,449.98	-
	TOTAL FOR THE YEAR		10,113,787,992.98	780,738,543.00
NOTE 25	CURRENT LIABILITIES	2025		2024
		N	N	N
	GRATUITY : Staffs	1,437,018,471.62		136,847,598.85
			1,437,018,471.62	
	CONTRACTORS ARREARS	1,594,432,880.43		2,083,266,699.74
			1,594,432,880.43	
	TOTAL		3,031,451,352.05	2,220,114,298.59

NOTE 26	BORROWINGS	BALANCE B/D	RECEIVED 2025	PAYMENT 2025	ADJUSTMENT FOR THE YAER 2025	BALANCE C/D
	INTERNAL LOAN STOCK					
	SHORT TERM BORROWINGS	7,884,373,652.64	-	4,852,922,300.59	-	3,031,451,352.05
	SUB TOTAL	7,884,373,652.64	-	4,852,922,300.59	-	3,031,451,352.05
	LONG-TERM BORROWINGS					
	STATE BONDS AND OTHER LONG TERM BORROWINGS	67,363,375,337.68	-	10,751,990,000.00	45,178,660,129.68	11,432,725,208.00
	BI-LATERAL LOANS	154,237,841,697.62	141,287,184,270.55	6,575,518,800.09	1,007,330,612.74	287,942,176,555.33
	MULTI-LATERAL LOANS	-	-	-	-	-
	SUB-TOTAL	221,601,217,035.30	141,287,184,270.55	17,327,508,800.09	46,185,990,742.42	299,374,901,763.33
	TOTAL BORROWINGS	229,485,590,687.94	141,287,184,270.55	22,180,431,100.68	46,185,990,742.42	302,406,353,115.38

NOTES

NOTE 29	10% COST OF COLLECTION	2025		2024
		N		N
	JANUARY	240,472,827.39		104,519,211.72
	FEBRUARY	186,694,237.26		160,277,849.23
	MARCH	194,606,155.79		143,390,416.13
	APRIL	180,019,955.21		139,725,142.97
	MAY	190,173,784.24		133,425,454.06
	JUNE	135,479,155.46		93,316,305.79
	JULY	216,653,678.02		185,863,283.65
	AUGUST	222,975,666.60		92,124,429.77
	SEPTEMBER	231,762,461.81		202,407,157.36
	OCTOBER	292,756,835.73		206,755,109.73
	NOVEMBER	252,966,211.62		228,134,657.18
	DECEMBER	343,049,451.70		104,383,224.93
	TOTAL	2,687,610,420.83		1,794,322,242.52

NOTES

RECONCILIATION:		
SURPLUS/(DEFICIT) PER STATEMENT OF PERFORMANCE		152,982,393,649.24
ADD BACK NON CASH MOVEMENT ITEMS:		
DEPRECIATION CHARGES	58,396,602,004.08	
AMORTIZATION CHARGES	-	
IMPAIRMENT CHARGES	-	
DEBT FORGIVENESS	-	
	58,396,602,004.08	58,396,602,004.08
		211,378,995,653.32
NET MOVEMENT IN CURRENT ASSETS/LIABILITIES		
NET MOVEMENT IN INVENTORIES		
NET MOVEMENT IN RECEIVABLES	35,955,935,071.42	
NET MOVEMENT IN PAYABLES	3,031,451,352.05	
NET CASH FLOW FROM OPERATING ACTIVITIES	230,096,139,119.40	
	269,083,525,542.87	
CASH & ITS EQUIVALENT AS AT 31/12/2025		
CASH BALANCES	23,151,430.00	
BANK BALANCES	138,394,904,955.37	
CERTIFICATE OF DEPOSITS	-	



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

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

Email Address: officeoftheaccountantgen.kts@yahoo.com

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

STATEMENT OF ACCOUNTING POLICIES (IPSAS Accrual Basis)

Introduction

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

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

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

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

1. BASIS OF PREPARATION AND LEGAL PROVISION

The State Government General Purpose Financial Statement are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) Accrual and other applicable standards as defined by Public Financial Management/Fiscal Responsibility Law as required by the Financial Reporting Council of Nigeria. In addition, the GPFS are compliant with the provision of the Finance (control and management) Act 1958 now CAP 144LFN, 1990, the Financial Instructions and other relevant legal requirements.

2. FUNDAMENTAL ACCOUNTING CONCEPTS:

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

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

3. ACCOUNTING PERIOD:

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

4. REPORTING CURRENCY:

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

5. PRINCIPAL STATEMENTS IN GPFS:

The GPFS comprises of the following Statements:

- a. Consolidated Statement of Financial Performance for the Year ended 31/12/2025
- b. Consolidated Statement of Financial Position (Balance Sheet) as at 31/12/2025
- c. Consolidated Statement of Cashflow for the Year ended 31/12/2025
- d. Consolidated Statement of Changes in Net Assets/Equity for the Year ended 31/12/2025
- e. Statement of Accounting Policies
- f. Note to GPFS for the Year ended 31/12/2025
- 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 is 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 comprise 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 represent the funds that are obtained from donor organizations, the Federal Government (FGN), and other financial sources. In the Statement of Financial Performance, these funds which may consist of one-time grants, multi-year financial pledges, or ongoing contributions are recorded as revenue in the period in which they are received. This recognition makes sure that revenue is recognized on a receipt or accrual basis, as appropriate, in accordance with accepted accounting rules.

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 EQUIVELENT

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

17. ACCOUNTS RECEIVABLES

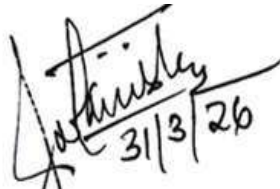
Accounts receivables are shown at estimated realizable value after providing for bad and doubtful debts.

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 TELA 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 has 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 fluctuates, the State may experience difficulty in discharging its financial responsibilities.

iii) Interest Rate:

At present the state has no floating rate financial instruments.

iv) Commodity Price Risk:

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

v) Credit Risk:

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

4. BASIS OF PREPARATION.

a) Statement of Compliance with IPSAS.

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

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

b) Basis for Measurement.

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

- Consolidated Statement of financial performance for the year ended 31 December, 2025.
- Consolidated Statement of financial position as at 31 December, 2025.
- Consolidated Statement of Cash Flows for the year ended 31 December, 2025.
- Consolidated Statement of changes in Net Asset for the year ended 31 December, 2025.

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, 2025. 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 GENERAL: The mechanisms for revenue allocation is established by the FAAC which is responsible for distributing revenue among federal and state.

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

5.1.1 REVENUE FROM NON-EXCHANGE TRANSACTIONS.

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

a) TAXES RECIEPTS:

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

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

b) FINE AND FEES:

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

c) REVENUE GENERATING AGENCIES (MDA's):

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

d) STATUTORY ALLOCATIONS:

	2025	2024
Share of FAAC	141,866,471,386.17	176,315,360,275.73
VAT	106,514,088,045.51	77,640,628,866.83

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

e) CAPITAL RECEIPT:

OTHER REVENUE	2025	2024
	N	N
Other Statutory Allocation – Other Agencies:
Exchange Difference	5,359,965,953.79	42,136,829,319.18
Other FAAC	7,000,000,000.00	4,098,472,955.87
Forex Equalization	79,101,305.61	-
Excess Crude Refund to State on FGN Withdrawal	7,150,198,442.26	28,600,793,769.04
AUGUMENTATION	3,912,210,258.81	4,264,232,708.91
DPR	-	975,376,362.65
Non-Oil Revenue	-	-
Withholding STMP	138,333,543.89	-
SIGNATURE BONUS	-	14,413,098,526.80
GOOD VAL CONSIDERATION (SALES OF ASSETS)	-	4,996,070,988.38
Electronic Money Transfer	5,750,637,781.51	2,852,942,744.90
CBN	-	58,300,396,884.52
NLGN	25,270,025,839.79	-

NET-OFF TO STATE	4,534,478,194.00	-
SOLID MINERALS	225,442,840.79	-
PRDT	12,000,000,000.00	-
PROJECT GAZELLE	10,000,000,000.00	-
INFRASTRUCTURE	34,216,216,216.23	-

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.

	2025	2024
TSA A/C	36,779,136,916.45	33,967,533,920.26
Operational A/C	31,916,027,392.53	5,142,054,013.27
Cash in Banks	69,699,740,646.39	45,842,781,726.01
Cash held by MDA's	23,151,430.00	20,000.00

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 expense 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 GENERATED REVENUE.**

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

- **INVESTMENT INCOME.**

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**

2025	2024
22,176,207,517.23	17,992,307,661.94

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 31/12/2024	17,759,270,684.92
Value as at 31/12/2025	19,219,441,720.62

b) QUOTED COMPANIES.

	2025	2024
Sterling Bank Plc		9,241,419.00
FBN Holding		2,068,737.00
UBN Plc		11,210.00
Access Bank Plc		20,000,000.00
Unity Bank Plc		5,719,978.00
Zenith Bank Plc		383,625.00
Flour Mill NIG. PLC		33,044.00
FBN HOLDING PLC		280,993.00
Forte Oil		960.00
FCMB		-
Unity Bank Plc		108,677.00
Jaiz Bank Plc		300,000,000.00
Jaiz Bank Plc		11,580,000.00
BUA CEMENT COMPANY		6,750.00
NIGER DELTA POWER HOLDING COMPANY		14,744,294.00
KIPDECO		104,276,981.00
LOCAL INVESTMENT	1,606,785,817.55	-
TOTAL	1,606,785,817.55	468,481,068.00

- **PAYABLES & OTHER LIABILITIES**

	2025	2024
Outstanding Gratuities	1,437,018,471.62	136,847,598.85
Contractor’s arrears	1,594,432,880.43	2,083,266,699.74

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 2025 that is yet to be paid as at 31/12/2025.

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 31/12/2025

NOTE 26	BORROWINGS	2025		2024
		N	N	N
	External Loans		-	0.00
	KTSG HEALTH SYSTEM DEV. IV	1,469,659.01	-	1,346,738.22
	KTSG HEALTH SYSTEM DEV. IV	1,310,725.69	-	1,359,271.18
	KATSINA STATE RURAL ACCESSAND AGRIC MARKETING PROJECT	4,114,599.89	-	3,635,799.96
	KTSG SMALL EARTH DAM & REHAB.	125,192.84	-	197,380.34
	KTSG MULTI STATE WATER	3,609,719.12	-	5,726,806.04
	KTSG UBE	1,775,145.30	-	1,747,210.10
	KTSG HEALTH SYSTEM DEV.	1,005,494.20	-	1,040,356.23
	KTSG LOCAL EMPOWERMENT & ENVIRONMENT	5,221,901.78	-	5,403,001.76
	KTSG HIV/AIDS PROG.	1,015,084.76	-	1,069,280.18
	KTSG COMMUNITY & SOCIAL DEV. PROJECT	3,784,624.78	-	3,687,342.63
	KTSG THIRD NAT'L FADAMA PROJECT	3,325,006.16	-	3,239,623.20
	KTSG SECOND HIV/AIDS PROG.	4,082,248.28	-	3,978,792.56
	KTSG COMMUNITY & SOCIAL DEV. PROJECT (ADDITIONAL FINANCING)	-	-	215,176.47
	KTSG ACCELERATED NUTRITION RESULT	7,025,781.63	-	7,103,553.44
	KTSG COMMUNITY BASED AGRIC & RURAL DEVELOPMENT PROJECT	2,159,491.40	-	2,254,545.79
	KTSG ADOLOSCEMETS GIRL INITIATIVE FOR LEARNING AND EMPOWERMENT PROJECT	62,155,412.59	-	58,456,166.45
	KATSINA STATE NIGERIA FOR WOMEN	3,000,000.00	-	-
	KTSG AGRIC & COMMUNITY DEV PROJECT	4,142,732.45	-	-
	KTSG FADAMA DEV.	3,711,525.77	-	-
	Kaseed (Loan disbursed to 58,107 Individual Beneficiaries.)	65,212,454.12	-	-
	KTARDA (Small, Medium and Large Scale Farmers Loan)	10,825,002.49		
	KTARDA (Water Pump Loan Package)	1,352,157.40		
	KTARDA (Animal Traction Programme (ATP), 2013)	10,196,260.06		
	SUB-TOTAL	200,620,219.72	287,942,176,555.33	100,461,044.55
	Internal Loans			154,237,841,697.62
	SALARY BAIL OUT			7,982,860,163.94
	BUDGET SUPPORT			11,706,425,969.00
	EXCESS CRUDE OIL (IMFFRASTRUCTURAL LOAN)			7,446,291,253.90
	SMEDAN			-
	BRIDGING FACILITY			18,043,082,742.84
	SUKUK BOND (STATE)	11,432,725,208.00		22,184,715,208.00
	PENSION AND GRATUITY LIABILITIES	1,437,018,471.62		5,801,106,952.90
	CONTRACTORS' ARREARS	1,594,432,880.43		2,083,266,699.74
			14,464,176,560.05	75,247,748,990.32
	TOTAL		302,406,353,115.38	229,485,590,687.94

A. DOMESTIC DEBTS:

i. 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 8

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 serves 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, specially 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 serves 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.

- xvii. **KTSG Adolescent Girl Initiative for Learning and Empowerment Project:** Katsina State Adolescent Girl Initiative for Learning and Empowerment was secured to support and improve secondary education opportunities among the Girls, it aims to benefit all adolescent (Boys and Girls) in public secondary school.

- xviii. **KTSG Accelerated Nutrition Result:**
Katsina Accelerated Nutrition Result was secured to gained access on life-saving nutritional services through the World Bank Support and it focused on vulnerable groups, including children under five, nursing mother, and pregnant women across the State.

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

AUGUMENTATION: This is an inflow received by the State Government from the Federal Government of Nigeria to finance the budgetary activities to State for sustainable development.

INFRASTRUCTURE: This is another inflow received from the Federal Government of Nigeria to the State aim to invest in domestic infrastructure projects in order to stimulate the growth and diversify the economy of the State

EXCESS CRUDE REFUND: This is an inflow received by the State Government to save revenues in excess of the budgetary benchmark price that were generated from the sale of oil.

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

REVENUE PROFILE

JANUARY TO DECEMBER 2025

MONTH	A	E	F	C	C		C	C	C	C	D	C	TOTAL				
	SRA(NET)	VAT	ELECTRONIC MONEY TRANSFER	EXCHANGE DIFFERENCE	INFRASTRUCTURE	PROJECT GAZELLE	SOLID MINERAL	FOREX EQUALIZATION	REFUND OF WHT STMP	NLGN	AUGUMENTATION	EXCESS CRUDE REFUND TO STATE ON FGN WITHDRAWAL		PRDT	NET-OFF TO STATE (5TH INSTALMENT)	OTHER FAAC	
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	
JANUARY	980,628,852.88	8,431,459,464.13	440,415,537.30	3,009,238,603.59	-	-	-	-	-	-	-	-	12,000,000,000.00	-	-	-	24,861,742,457.90
FEBRUARY	4,015,703,973.50	10,011,393,589.22	288,957,417.38	-	-	5,000,000,000.00	-	-	-	-	1,569,165,638.30	-	-	-	-	-	20,885,220,618.40
MARCH	4,378,093,427.83	8,190,712,588.45	485,664,769.09	-	5,837,837,837.84	-	225,442,840.79	-	-	-	3,326,873,385.01	1,500,222,814.57	-	-	-	-	23,944,847,663.58
APRIL	5,277,584,973.96	7,978,737,182.09	347,452,419.33	214,419,305.04	5,405,405,405.41	5,000,000,000.00	-	-	138,333,543.89	5,555,555,555.56	-	7,150,198,442.26	-	-	-	-	37,067,686,827.54
MAY	5,418,737,490.41	8,114,532,221.56	541,654,142.53	615,307,388.05	6,756,756,756.76	-	-	-	-	2,724,806,201.55	-	-	-	-	-	-	24,171,794,200.86
JUNE	4,814,144,875.42	9,917,283,357.30	384,066,954.55	585,217,613.38	6,756,756,756.76	-	-	79,101,305.61	-	3,972,868,217.05	-	-	-	-	-	-	26,509,439,080.07
JULY	6,109,050,927.71	8,486,821,955.36	406,398,837.61	306,333,800.64	6,756,756,756.76	-	-	-	-	3,875,968,992.25	842,821,805.94	-	-	4,534,478,194.00	-	-	31,318,631,270.27
AUGUST	8,017,236,580.05	8,599,278,781.76	519,097,560.34	312,687,978.81	-	-	-	-	-	-	-	-	-	-	-	-	17,448,300,900.96
SEPTEMBER	9,147,659,293.09	9,178,963,964.89	443,686,383.67	316,761,264.28	2,702,702,702.70	-	-	-	-	5,813,953,488.37	-	-	-	-	3,000,000,000.00	-	30,603,727,097.00
OCTOBER	7,503,144,067.50	11,244,906,756.29	697,860,136.80	-	-	-	-	-	-	-	-	-	-	-	-	-	19,445,910,960.59
NOVEMBER	8,607,192,194.86	9,532,462,477.87	653,027,426.09	-	-	-	-	-	-	-	-	-	-	-	-	-	18,792,682,098.82
DECEMBER	8,889,664,376.68	6,827,535,706.59	542,356,196.82	-	-	-	-	-	-	-	-	-	-	-	4,000,000,000.00	-	20,259,556,280.09
TOTAL	73,158,841,033.89	106,514,088,045.51	5,750,637,781.51	5,359,965,953.79	34,216,216,216.23	10,000,000,000.00	225,442,840.79	79,101,305.61	138,333,543.89	25,270,025,839.79	3,912,210,258.81	7,150,198,442.26	12,000,000,000.00	4,534,478,194.00	7,000,000,000.00	4,000,000,000.00	295,309,539,456.08

NOTE 3			2025			ACTUAL 2024
TAX REVENUE			ACTUAL	BUDGET	VARIANCE	
12010101	KTIRS	PERSONAL TAXES (Eg.PAYE)	19,795,514,904.43	20,000,000,000.00	204,485,095.57	13,690,914,018.15
12010301	KTIRS	Stamp Duty:Other Documents	20,278,463.20	1,000,000,000.00	979,721,536.80	7,931,875.00
12010306	KTIRS	OTHER SERVICE TAXES	2,001,013,205.74	3,000,000,000.00	998,986,794.26	2,599,287,790.24
12010303	OFFICE OF THE ACCOUNTANT GENERAL		10,400.00	-	(10,400.00)	11,800.00
12010305	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Livestock Tax	2,262,600.00	-	(2,262,600.00)	105,300.00
	TOTAL		21,819,079,573.37	24,000,000,000.00	2,180,920,426.63	16,298,250,783.39
0	NOTE 4	LICENCES - GENERAL	-	-	-	-
NOTE 3A			2025			ACTUAL 2024
REFUND FROM FGN			ACTUAL	BUDGET	VARIANCE	
			N	N	N	N
	022000800100-BOARD OF INTERNAL REVENUE		-			9,000,000,000.00
	022000800100-BOARD OF INTERNAL REVENUE					
	OFFICE OF THE ACCOUNTANT GENERAL (LOAN REPAYMENT FROM KTHA)		50,034,717.08	69,111,111.11	19,076,394.03	28,668,447.74
	TOTAL		50,034,717.08	69,111,111.11	19,076,394.03	9,028,668,447.74
NOTE 4			2025			ACTUAL 2024
LICENCES - GENERAL			ACTUAL	BUDGET	VARIANCE	
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	REVENUE SOURCE	ACTUAL	BUDGET	VARIANCE	ACTUAL 2024
12020132	KTIRS	Motor Vehicles Licences	21,246,878.60	400,000,000.00	378,753,121.40	88,990,781.00
12020133	KTIRS	DRIVERS LICENCES	10,570,900.00	100,000,000.00	89,429,100.00	6.00
12020116	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Cattle Dearlers Lincense	228,232.00	-	(228,232.00)	3,370,600.00
12020134	MINISTRY OF HEALTH	Patent Medicine and Drug Stores License	80,000.00	2,000,000.00	1,920,000.00	30,000.00
12020135	MINISTRY OF HEALTH	Private School License	600,000.00	7,550,000.00	6,950,000.00	4,870,000.00
12020136	MINISTRY OF HEALTH	Health Facilities License	8,590,000.00	10,000,000.00	1,410,000.00	3,116,000.00
12020135	MINISTRY OF WORKS,HOUSING AND TRANSPORT	private School Licenses-Driving School	-	300,000.00	300,000.00	710,000.00
12020135	MINISTRY OF BASIC & SECONDARY EDUCATION	Registration of Private Schools License	12,505,000.00	64,750,000.00	52,245,000.00	12,728,585.00
12020135	MINISTRY OF HIGHER,TECHNICAL AND VOCATIONAL EDUCATION	Private School License:private Tertiary Inst.	800,000.00	15,000,000.00	14,200,000.00	2,575,000.00
12020135	SUBEB	Registration of Private Nursery/primary Schools	5,563,000.00	150,000,000.00	144,437,000.00	3,592,168.00
12020130	DEPARTMENT OF BANKING & FINANCE	CINEMATOGRAPH LICENCES	-	5,000,000.00	5,000,000.00	38,000.00
12020116	DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	Cattle Dearlers Lincense	3,187,900.00	5,000,000.00	1,812,100.00	-
	SUB-TOTAL FOR LICENCES	SUB-TOTAL FOR LICENCES	63,371,910.60	759,600,000.00	696,228,089.40	120,021,140.00
	FEES - GENERAL	FEES - GENERAL	-	-	-	-
	0	0	-	-	-	-
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	REVENUE SOURCE	GRAND TOTAL	APPROVED2025 BUDGET	VARIANCE	ACTUAL 2024
12020415	KTIRS	TRADE TESTING FEES	15,959,474.00	100,000,000.00	84,040,526.00	17,035,950.00
12020439	KTIRS	AGENCY FEES	15,048,288.97	50,000,000.00	34,951,711.03	31,005,991.00

SUPPLEMENTARY NOTES

12020490	KTIRS	CONTRACT AWARD FEES (LGS)	1,808,362,833.51	1,500,000,000.00	(308,362,833.51)	771,983,081.00
12020427	BUREAU FOR PUBLIC PROCUREMENT	Tenders fees	11,887,488.36	3,000,000,000.00	2,988,112,511.64	1,489,519.00
12020417	BUREAU FOR PUBLIC PROCUREMENT	Contract Registration Fee	2,548,617,393.74	2,500,000,000.00	(48,617,393.74)	3,232,331,043.04
12020477	OFFICE OF THE ACCOUNTANT GENERAL	MAST:Right of way	-	50,000,000.00	50,000,000.00	-
12020442	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Associatio fees	876,000.00	8,150,000.00	7,274,000.00	1,083,150.00
12020450	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	inspection fees	1,019,000.00	20,000,000.00	18,981,000.00	239,700.00
12020470	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Farmland registration fees	-	20,000,000.00	20,000,000.00	-
12020449	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Bussinees/Trade Operating Fees	294,500.00	20,000,000.00	19,705,500.00	71,000.00
12020446	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Agricultural/Vetinary service Fees	116,800.00	-	(116,800.00)	1,123,800.00
12020430	MINISTRY OF HEALTH	Professional Registration Fees	13,726,000.00	2,750,000.00	(10,976,000.00)	1,910,000.00
12020441	MINISTRY OF HEALTH	Laboratory fees	30,000.00	9,950,000.00	9,920,000.00	347,000.00
12020415	MINISTRY OF WORKS,HOUSING AND TRANSPORT	Trade Testing Fees	89,000.00	500,000.00	411,000.00	-
12020428	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	Fire Safety Certyificate fees(853 FILLING STATION)	335,500.00	10,265,000.00	9,929,500.00	70,000.00
12020453	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	Application fees	95,000.00	-	(95,000.00)	-
12020449	GOVERNMENT PRINTING DEPARTMENT	Bussiness/Trade operating fees	15,039,875.00	50,000,000.00	34,960,125.00	4,960,838.00
12020430	DEPARTMENT OF ESTA MENT & TRAINING	Professional Registration Fees	30,800.00	12,000.00	(18,800.00)	-
12020452	DEPARTMENT OF ESTA MENT & TRAINING	school tuition/reg/exermination fees	131,100.00	724,000.00	592,900.00	-
12020453	DEPARTMENT OF ESTA MENT & TRAINING	application fees	16,800.00	30,000.00	13,200.00	-
12020465	DEPARTMENT OF ESTA MENT & TRAINING	SPORT/RECREATIONAL FACILITIES FEES	21,000.00	154,000.00	133,000.00	-
12020430	DEPARTMENT OF HUMAN CAPITAL DEVELOPMENT	Professional Registration fees	-	500,000.00	500,000.00	-
12020430	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVT	Registration of Audit Firms	2,010,000.00	1,000,000.00	(1,010,000.00)	5,993,216.00
12020430	OFFICE OF THE AUDITOR GENERAL FOR STATE	Professional Registration fees	110,000.00	500,000.00	390,000.00	240,000.00
12020447	MINISTRY OF LANDS AND PHYSICAL PLANNING	Land Use Fees	-	-	-	26,071,275.99
12020448	MINISTRY OF LANDS AND PHYSICAL PLANNING	Development Levies	122,700.00	-	(122,700.00)	1,109,800.00
12020453	MINISTRY OF LANDS AND PHYSICAL PLANNING	Application Fees	15,000.00	-	(15,000.00)	13,115,000.00
12020459	MINISTRY OF LANDS AND PHYSICAL PLANNING	Right of Occupancy Fees	-	-	-	1,590,000.00
12020401	HIGH COURTOF JUSTICE	Court fees	24,020,988.00	30,000,000.00	5,979,012.00	12,355,190.00
12020417	HIGH COURTOF JUSTICE	contract regitration fees	-	30,000,000.00	30,000,000.00	-
12020401	SHARI'A COURT OF APPEAL	Court fees	1,198,600.00	500,000.00	(698,600.00)	3,349,946.00
12020426	SHARI'A COURT OF APPEAL	Court Summons/Oath fees	-	5,000,000.00	5,000,000.00	73,100.00
12020449	MINISTRY OF COMMERCE	Business/Trade oprational fees	5,895,000.00	240,000,000.00	234,105,000.00	7,759,500.00
12020453	MINISTRY OF COMMERCE	Application fees	110,000.00	30,000,000.00	29,890,000.00	19,100.00
12020449	INVESTMENT PROMOTION AGENCY	Bussinees/Trade Operating Fees	-	70,000,000.00	70,000,000.00	119,052.00
12020449	MINISTRY OF BASIC & SECONDARY EDUCATION	Bussiness/Trade operating fees	12,604,200.00	12,500,000.00	(104,200.00)	2,770,000.00
12020453	MINISTRY OF BASIC & SECONDARY EDUCATION	Application Fees	115,000.00	3,000,000.00	2,885,000.00	810,000.00
12020453	MINISTRY OF HIGHER,TECHNICAL AND VOCATIONAL EDUCATION	Application Fees: Private Tertiary inst.	10,000.00	9,000,000.00	8,990,000.00	-

SUPPLEMENTARY NOTES

12020465	KATSINA SPORT SPORTS COUNCIL	Sports/recreational facilities fees	497,835.00	15,000,000.00	14,502,165.00	532,840.00
12020456	MINISTRY OF WOMEN AFFAIRS	school tuition /reg/exermination fees and others	7,445,500.00	15,000,000.00	7,554,500.00	1,027,500.00
12020453	LOCAL GOVERNMENT SERVICE COMMISSION	Application fees	10,750.00	200,000.00	189,250.00	-
12020456	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	SCH.TUITION/REG/EXERMINATION FEES AND OTHERS	2,677,255.00	3,000,000.00	322,745.00	70,000.00
12020417	SUBEB	contract regitration fees	1,220,000.00	250,000,000.00	248,780,000.00	506,135.00
12020449	SUBEB	Bussiness/Trade operating fees	60,000.00	10,000,000.00	9,940,000.00	30,000.00
12020453	SUBEB	Sales of Employment Forms	63,000.00	5,000,000.00	4,937,000.00	-
12020438	OFFICE OF SURVEYOR GENERAL	Survey/planning/building fees	1,165,100.00	100,000,000.00	98,834,900.00	1,071,400.00
12020445	OFFICE OF SURVEYOR GENERAL	Change of Ownership Fees	-	50,000,000.00	50,000,000.00	240,000.00
12020460	OFFICE OF SURVEYOR GENERAL	Building Plan Approval Fees	-	500,000,000.00	500,000,000.00	355,000.00
12020453	TEACHERS SERVICE BOARD (TSB)	Sales of Application Forms @N1,000	-	8,700,000.00	8,700,000.00	-
12020466	DEPARTMENT OF EMPLOYMENT PROMOTION	State indigene Certificate fees	580,200.00	1,500,000.00	919,800.00	34,000.00
12020442	DEPARTMENT OF BANKING & FINANCE	Associatio fees	-	5,000,000.00	5,000,000.00	-
12020489	MINISTRY OF RURAL AND SOCIAL DEVELOPMENT	SPORT ARENA/SOCIAL EVENT CENTRE FEES	498,110.00	1,000,000.00	501,890.00	503,350.00
12020453	MINISTRY OF RURAL AND SOCIAL DEVELOPMENT	Application fees	-	-	-	-
12020456	MINISTRY OF RURAL AND SOCIAL DEVELOPMENT	school tuitio/reg/examination fees,others	-	-	-	-
12020401	MINISTRY OF JUSTICE	courtfees	617,800.00	12,000,000.00	11,382,200.00	381,200.00
12020487	MINISTRY OF JUSTICE	contract documents veiting fees 38,750,000	120,216,713.59	409,254,017.79	289,037,304.20	28,220,363.00
12020453	SHARIA COMMISSION	Applcation Fees	10,900.00	50,000.00	39,100.00	7,100.00
12020417	DRUGS AND MEDICAL SUPPLY AGENCY	CONTRACT REGISTRATION	-	1,500,000.00	1,500,000.00	80,000.00
12020427	DRUGS AND MEDICAL SUPPLY AGENCY	TENDERS FEES	-	-	-	-
12020446	DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	Agricultural/Vetinary service Fees	134,700.00	5,000,000.00	4,865,300.00	-
12020449	DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE	Business/Trade Operating Fees	80,000.00	10,000,000.00	9,920,000.00	-
12020438	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	Survey/planning/building fees	89,153,164.04	302,475,000.00	213,321,835.96	-
12020445	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	Change of Ownership Fees	38,446,811.00	750,384,900.00	711,938,089.00	-
12020447	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	Land Use Fees	33,445,193.95	150,000,000.00	116,554,806.05	-
12020448	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	Development Levies	89,251,190.20	1,050,000,000.00	960,748,809.80	-
12020453	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	Applications fees	23,980,748.81	1,114,999,703.00	1,091,018,954.19	-
12020459	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	Right of Occupancy Fees	1,315,000.00	1,434,072,000.00	1,432,757,000.00	-
12020480	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	Processing fees	1,994,018.27	301,572,000.00	299,577,981.73	-
12020453	HUMAN TRAFFICKING	Applications fees	390,000.00	1,000,000.00	610,000.00	-
12020442	DEPARTMENT OF COMMUNITY DEVELOPMENT	Association fees	50,000.00	250,000.00	200,000.00	-

RENT ON GOVERNMENT BUILDINGS - GENERAL						
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	REVENUE SOURCE	ACTUAL 2025	APPROVED2025 BUDGET	VARIANCE	ACTUAL 2024
12020801	OFFICE OF THE ACCOUNTANT GENERAL	Rent on governmet.Quarters	-	40,000,000.00	40,000,000.00	71,771,684.00
12020808	DEPT OF MARKET DEVELOPMENT	Lease/Rental of Dubai Market	-	193,337,214.00	193,337,214.00	-
12020809	DEPT OF MARKET DEVELOPMENT	Rent/Lease of Katsina City Mal	-	20,000,000.00	20,000,000.00	-
12020803	MINISTRY OF WOMEN AFFAIRS	Rent on government Building	1,796,880.00	2,000,000.00	203,120.00	-
12020804	LOCAL GOVERNMENT SERVICE COMMISSION	Hiring of Confrence Hall	700,000.00	4,650,000.00	3,950,000.00	500,000.00
12020801	DEPT OF INTER-GOV'T'L AND DEV.PARTNERS	Rent on Govt Quarters	-	15,000,000.00	15,000,000.00	2,080,000.00
12020802	DEPT OF INTER-GOV'T'L AND DEV.PARTNERS	Rent on Govt Buildings	-	500,000,000.00	500,000,000.00	-
		SUB-TOTAL FOR RENT ON GOVT BUILD	2,496,880.00	774,987,214.00	772,490,334.00	74,351,684.00
RENT ON LAND & OTHERS - GENERAL						
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	REVENUE SOURCE	GRAND TOTAL	APPROVED2025 BUDGET	VARIANCE	ACTUAL 2024
12020901	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Rent on Govt land	1,386,750.00	22,900,000.00	21,513,250.00	2,617,000.00
12020905	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Lease Rental	2,500,000.00	17,100,000.00	14,600,000.00	61,372,500.00
12020906	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	Rent on Government properties	135,000.00	2,000,000.00	1,865,000.00	222,800.00
12020909	MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT	lease of songhai initiative farms	-	250,000,000.00	250,000,000.00	75,000.00
12020901	KTARDA	Rent on Government.Land	3,400,000.00	12,000,000.00	8,600,000.00	5,117,500.00
12020901	KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS)	Rent on Government Land	31,377,491.67	301,023,000.00	269,645,508.33	-
		SUB-TOTAL FOR RENT ON LAND	38,799,241.67	605,023,000.00	566,223,758.33	69,404,800.00
REPAYMENTS - GENERAL						
SUBHEAD	MINISTRY/DEPARTMENT / AGENCY	REVENUE SOURCE	GRAND TOTAL	APPROVED2025 BUDGET	VARIANCE	ACTUAL 2024
12021004	OFFICE OF THE ACCOUNTANT GENERAL	Other repayment	-	207,333,333.34	207,333,333.34	3,297,540.00
12021003	OFFICE OF THE ACCOUNTANT GENERAL	Refunds from LGA Councils	-	3,290,163,310.00	3,290,163,310.00	-
12021002	OFFICE OF THE ACCOUNTANT GENERAL	Recoveries from Misappropriated Funds	-	-	-	-
12021001	KTARDA	Repayment.General	250,000.00	50,000,000.00	49,750,000.00	-
12021004	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	Other payments	20,000.00	-	(20,000.00)	22,500.00
12021004	MINISTRY OF INFORMATION AND CULTURES	OTHER REPAYMENTS	-	-	-	-
		SUB-TOTAL FOR REPAYMENT	270,000.00	3,547,496,643.34	3,547,226,643.34	3,320,040.00

SUPPLEMENTARY NOTES

NOTE 5	DIVIDEND 2025
06/04/2025	1,381,050.00
06/04/2025	1,669,100.44
06/04/2025	6,529.05
06/04/2025	5,548.95
06/04/2025	10,000,000.00
06/04/2025	10,000,000.00
06/04/2025	10,000,000.00
06/04/2025	6,900,000.00
26/9/2025	10,000,000.00
26/9/2025	10,000,000.00
30/9/2025	6,755,000.00
16/10/2025	431,500.00
	67,148,728.44

NOTE 7		CAPITAL RECEIPTS						
TOTAL RECEIPT FROM JANUARY TO DECEMBER, 2023		OPENING BALANCE	ACTUAL RECEIPT 2024		TOTAL RECEIPTS	EXPENDITURE		CLOSING BALANCE
Name of Project		Opening Balance 01/01/25	Loan	Grant		Loan	Grant	
	Adolecents Girls Initiative for Learning & Empowerment (AGILE) Project	811,389,261.01	11,309,714,223.40	0.00	12,121,103,484.41	10,979,232,497.40		1,141,870,987.01
	Sustainable Urban & Rural Water Supply Sanitation and Hygiene (SURWASH) IPF COMPONENT	416,276,862.73	0.00	0.00	416,276,862.73	183,051,613.22		233,225,249.51
	Sustainable Urban & Rural Water Supply Sanitation and Hygiene (SURWASH) Program P for R COMPONENT	85,974,827.25	9,163,522,341.78	0.00	9,249,497,169.03	9,214,614,614.19		34,882,554.84
	Rural Access & Agricultural Marketing Project (RAAMP)	5,711,930,941.98	23,058,813,011.30	0.00	28,770,743,953.28	13,358,234,584.60		15,412,509,368.68
	Accelerating Nutrition Results in Nigeria Project (ANRIN)	112,089,642.47	326,196,961.22	0.00	438,286,603.69	438,283,603.82		2,999.87
	Accelerating Nutrition Results in Nigeria Project (SPHCDA)	2,796,671.50	266,398,882.00	0.00	269,195,553.50	269,188,203.50		7,350.00
	Agro-Climatic Resilient in Semi Arid Landscapes (ACReSAL) PROJECT	4,017,373,622.88	24,018,983,432.57	0.00	28,036,357,055.45	25,514,618,614.97		2,521,738,440.48
	Better Education Delivery for All - Additional Financing (BESDA - AF) TESS P for R COMPONENT	5,124,797,351.11	0.00	9,085,874,638.00	14,210,671,989.11		4,155,651,309.26	10,055,020,679.85
	Better Education Delivery for All - Additional Financing (BESDA - AF) TESS IPF COMPONENT	153,301,055.51	0.00	760,000,000.00	913,301,055.51		849,010,077.73	64,290,977.78
	Nigeria For Women Project (NFWP)	4,938,902,837	0.00	0	4,938,902,836.80	1,467,729,759.25		3,471,173,077.55
	State Action on Businesses Eanbling Reform (SABER) Programme	0		12,745,793,277.00	12,745,793,277.00	6,662,744,540.68		6,083,048,736.32
	Nigeria Climatic Adoption-Erosion & Watershed Management (NEWMAP) EIB	0	850,000,000.00		850,000,000.00	0		850,000,000.00
	Livestock Productivity & Resilience Support Project (L-PRES)	0	0	0	-	0		-
					-			-
					-			-
	SUB-TOTAL	21,374,833,073.24	68,993,628,852.27	22,591,667,915.00	112,960,129,840.51	68,087,698,031.63	5,004,661,386.99	39,867,770,421.89
	SDGs ABUJA				-	62,592,087.00		(62,592,087.00)
	CONTRIBUTION TO KTTV BY 34 LGA			2,720,000.00	2,720,000.00	-		2,720,000.00
	CONTRIBUTION TO KT STATE RADIO BY 34 LGA			8,160,000.00	8,160,000.00	8,160,000.00		-
	FIXED ASSET REGISTERS 3NO LGAs CONTRIBUTION FROM JAAC				-	32,884,800.00		(32,884,800.00)
	CONTRIBUTION OF 0.1% OF 1.5% FROM 34 LGAs IN THE STATE			35,496,791.44	35,496,791.44	41,179,942.22		(5,683,150.78)
	34 LGA CONTRIBUTION OF TRAINING FUNDS			281,305,497.36	281,305,497.36	-		281,305,497.36
	ADMIN CHARGES BY LOCAL GOVT TO THE STATE			56,261,099.00	56,261,099.00	-		56,261,099.00
	TRAINING FUNDS TO PHCDA			33,320,421.00	33,320,421.00	-		33,320,421.00
	CONTRIBUTION TO THE STATE & NATIONAL QURANIC RECITATION COMPETITION BY 34 LGA			40,000,000.00	40,000,000.00	72,582,500.00		(32,582,500.00)
	LOCAL GOVERNMENT CONTRIBUTION ON FADAMA GRADUATE UNEMPLOYED YOUTH PROGRAMME			-	-	-		-
	FADAMA AGRO PROCESSING PRODUCTIVITY ENHANCEMENTN AND LIVHOOD IMPROVEMENT SUPPORT			-	-	-		-
	LIVESTOCK SERVICE CENTRES (L-PRESS PROJECT) ER			-	-	-		-
	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS (SUKUK BOND SERIES IV) AGKT			-	-	-		-
	Agricultural Enhancement on Food Production (IFAD CASP) Loan KTARDA			36,393,550.00	36,393,550.00	36,393,550.00		-
	NIGERIA CLIMATE ADOPTION-EROSION WATERSHED MANAGEMENT PROJECT (EU Investment) M. ENV			850,000,000.00	850,000,000.00	850,000,000.00		-
	ESTABLISHMENT OF AGRO INDUSTRIAL PROCESSING ZONE (AFDb) KIPA			-	-	1,000,000,000.00		(1,000,000,000.00)
	ESTABLISHMENT OF AGRICULTURAL HUB (IDb)			-	-	1,000,000,000.00		(1,000,000,000.00)
	REHABILITATION OF IRRIGATION SCHEME (KOREA) MOA			-	-	-		-
	URBAN WATER IMPROVEMENT SCHEME (CCECC) MWR			-	-	-		-
	IMPROVEMENT OF ZOBE WATER WORKS, DISTRIBUTION PIPELINE AND TREATMENT PLANT MWR			-	-	-		-
	WORLD BANK NG-CARES PROGRAM MOB			1,985,334,094.67	1,985,334,094.67	7,111,353,156.35		(5,126,019,061.68)
	STATE FISCAL TRANSPARENCY ACCOUNTABILITY AND SUSTAINABILITY (SFTAS) PROGRAM			-	-	-		-
	34NO. LGAs CONTRIBUTION OF 2% OF STATUTORY REVENUE ALLOCATION FOR ECOLOGICAL PROJECT MFLG			-	-	-		-
	EUROPEAN UNION GRANT TO DROUGHT & DESERTIFICATION PROJECTS (GREAT GREEN WALL) M. ENV.			-	-	-		-
	CLINTON HEALTH ACCESS INITIATIVE (CHAI) MOH			-	-	-		-
	NOOR DUBAI FOUNDATION MOH			-	-	-		-
	ACCELERATING NUTRITION RESULT IN NIG. (ANRIN) MOH			592,595,843.22	592,595,843.22	707,482,157.19		(114,886,313.97)

SUB-TOTAL									-
WORLD BANK/RADISSE/NCDCCOVID 19 SUPPORT (COPRED) MOH				-	-	-	-	-	-
GLOBAL FUND ON MALARIA & TUBERCULOSIS COMMODITIES MOH			468,868,757.74	468,868,757.74	468,868,757.74				-
SURWASH PROGRAMME (ER) MWR			8,966,308,414.18	8,966,308,414.18	9,400,000.00	7,167,339,702.53			1,789,568,711.65
UNICEF ANNUAL WORK PLAN FOR THE IMPLEMENTATION OF WASH SERVICE MWR			58,000,000.00	58,000,000.00	10,014,200.00				47,985,800.00
34NO. LGAs CONTRIBUTION TO RURAL WATER SUPPLY & SANITATION INTERVENTION PROJECTS MWR			43,500,000.00	43,500,000.00	20,159,000.00				23,341,000.00
PARTNERSHIP FOR EXPANDED WATER SUPPLY, SANITATION AND HYGIENE (PEWASH) PROJECTS FGN (IR) (45%)			-	-	-	-	-	-	-
SCHOOLS CENSUS (UNICEF) MOE			-	-	-	-	-	-	-
TESS (GPE 2 A.F) MOE			10,045,874,638.00	10,045,874,638.00	5,004,661,386.99				5,041,213,251.01
PRIMARY SCHOOLS INTERVENTION ON PRIMARY SCHOOLS ACTIVITIES (ER) MOE (MATCHING GRANT) UBEC			-	-	9,354,717,321.07				(9,354,717,321.07)
UNICEF INTERVENTION ON PRIMARY SCHOOLS ACTIVITIES (ER) MOE			-	-	-	-	-	-	-
RECOVERIES FROM FEDERAL GOVERNMENT			-	-	-	-	-	-	-
FEDERAL GOVT SUPPORT ON FLOOD M. ENV			-	-	3,195,279,729.43				(3,195,279,729.43)
85% DOMESTIC DEBT SWAP (NGN)			-	-	-	-	-	-	-
34NO LGA CONTRIBUTION FOR TOWNSHIP ROADS @ 1.5M EACH MONTH			-	-	-	-	-	-	-
UNICEF NUTRITION INTERVENTION PROGRAM (POLICY COORDINATION)			-	-	-	-	-	-	-
JUSTICE FOR ALL FDID PROGRAMMES			-	-	46,946,234.11				(46,946,234.11)
GIRLS CHILD AND DEVELOPMENT ACTIVITIES (UNICEF SPONSOR)			123,623,240.66	123,623,240.66	123,623,240.66				-
34NO LGAs CONTRIBUTION TO KT SCHOLARSHIP ALLOWANCES SCHEME			376,170,900.00	376,170,900.00	376,170,900.00				-
GRADUATE SPONSORSHIP AND FOREIGN SCHOLARSHIP SCHEME			535,934,780.00	535,934,780.00	535,934,780.00				-
HEALTH INSURANCE CONTRIBUTION BY ENROLEES			2,058,752,598.83	2,058,752,598.83	2,128,877,383.79				(70,124,784.96)
LGA CONTRIBUTION FOR FREE MEDICARE SCHEME FOR PREGNANT & CHILDREN UNDER 5YRS @ 3.6M PER LGA			100,000,000.00	100,000,000.00	-				100,000,000.00
POLIO ERADICATION AND ROUTINE IMMUNIZATION PROGRAMM (UNICEF)			53,361,007.26	53,361,007.26	273,053,756.82				(219,692,749.56)
BASIC HEALTH CARE PROVISION FUNDS FGN (1% OF FGN STATUTORY ALLOCATION)			574,446,624.72	574,446,624.72	511,871,972.64				62,574,652.08
FED GOVT CONTRIBUTION TO THE UPGRADE OF DIMSA WAREHOUSE			-	-	-	-	-	-	-
US PRESIDENT EMERGENCY PLAN FOR AIDS RELIEF (PEPFAR) ER			-	-	-	-	-	-	-
34 LGAs MATCHING GRANT FOR COMMUNITY DEV PROJECTS			-	-	-	-	-	-	-
COMMUNITY MATCHING GRANT @40% BY INDIVIDUAL			-	-	-	-	-	-	-
KT RURAL INFRASTRUCTURE AND ECONOMIC REVITALIZATION PROGRAMME (KARIER)			-	-	4,617,500.00				(4,617,500.00)
34 LGAs MATCHING GRANT FOR COMMUNITY DEV PROJECTS			-	-	-	-	-	-	-
COMMUNITY MATCHING GRANT @40% BY INDIVIDUAL			-	-	-	-	-	-	-
SUB-TOTAL			-	-	-	-	-	-	-
CONTRIBUTION FROM 34 LGAs FOR FEEDING AT YOUTH CRAFT			52,800,000.00	52,800,000.00	52,800,000.00				-
CONTRIBUTION FROM 34 LGAs FOR SECURITY ESCROW ACCOUNT 70%			7,140,000,000.00	7,140,000,000.00	7,965,568,586.00				(825,568,586.00)
NIGERIAN AGRICULTURAL GROWTH (NAG)			-	-	-	-	-	-	-
NIGERIA FOR WOMEN PROJECT			4,606,138,663.00	4,606,138,663.00	4,090,000,000.00				516,138,663.00
34 LGAs CONTRIBUTION FOR WAEC/NECO/NBASE			1,028,043,025.00	1,028,043,025.00	1,028,043,025.00				-
SUB-TOTAL			-	-	-	-	-	-	-
CAPITAL RECIEPTS INCLUDING LOANS			-	-	3,542,170,744.84				(3,542,170,744.84)
UNICEF JTG COUNTER-PART FUNDING			558,096,989.25	558,096,989.25	558,096,989.25				-
UPGRADING OF PHC TO FUNCTIONAL PHC'S			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00				-
0.2% ADMIN CHARGES (SPHCDA)			56,261,099.52	56,261,099.52	-				56,261,099.52
LG HEALTH CASUAL STAFF			544,000,000.00	544,000,000.00	-				544,000,000.00
GLOBAL ALLIANCE FOR VACCINE			1,841,258,714.93	1,841,258,714.93	1,841,228,714.93				30,000.00
SUB-TOTAL			-	-	-	-	-	-	-
BASIC HEALTH CARE PROVISION FUNDS FGN (1% OF FGN STATUTORY ALLOCATION)			661,608,857.38	661,608,857.38	-				661,608,857.38
SUB TOTAL		-	-	44,814,635,607.16	44,814,635,607.16	53,064,732,416.03	7,167,339,702.53		
GRAND TOTAL	21,374,833,073.24	68,993,628,852.27	67,406,303,522.16	157,774,765,447.67	121,152,430,447.66	12,172,001,089.52			39,867,770,421.89

NOTE 11: PERSONNEL COST

NOTE 11.A SALARY & OTHER ALLOWANCE		2025						ACTUAL 2024
CODE	Ministries/Agence	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	
01	ADMINISTRATIVE SECTOR							
011100100100	Government House	-	-	217,595,710.10	217,595,710.10	227,167,702.32	9,571,992.22	181,549,171.98
011100100200	Deputy Governor's Office	-	-	64,124,226.91	64,124,226.91	71,765,241.28	7,641,014.37	72,855,902.36
011101000100	State Bureau of Public Procurement	-	-	5,428,234.80	5,428,234.80	6,334,564.58	906,329.78	2,714,117.40
011101000200	Sustainable Development Goals (SDGs)	-	-	6,389,930.24	6,389,930.24	2,239,625.00	4,150,305.24	8,969,032.26
011100600100	Directorate of Information and Communication Tech.	-	-	12,550,990.20	12,550,990.20	15,085,057.13	2,534,066.93	5,543,572.67
011100800100	Department of Strategic Monitoring and Evaluation	-	-	984,451.44	984,451.44	12,608,002.41	11,623,550.97	580,933.48
011100900100	Katsina State Enterprise Development Agency	-	-	10,215,796.50	10,215,796.50	8,167,517.84	2,048,278.66	4,062,121.82
011100900200	Katsina State Development Management Board	-	-	23,953,302.83	23,953,302.83	26,508,455.08	2,555,152.25	4,505,830.60
011100900300	Office of the Economic Adviser to the State Government	-	-	-	-	5,699,646.54	5,699,646.54	0.00
011100900400	Katsina State Social Investment Programme Agency (KASIPA)	-	-	-	-	10,536,000.00	10,536,000.00	4,800,000.00
00111013003000	Ministry of Internal Security and Home Affairs	-	-	25,702,907.21	25,702,907.21	25,868,169.81	165,262.60	24,149,128.59
011113200100	Department of Inter-Governmental and Development Partners	-	-	61,007,195.62	61,007,195.62	63,343,594.00	2,336,398.38	45,389,322.70
011118300100	Department of Banking & Finance	-	-	28,171,573.30	28,171,573.30	30,694,226.76	2,522,653.46	20,277,538.07
011200300100	Katsina State House of Assembly	-	-	214,824,609.54	214,824,609.54	490,100,711.40	275,276,101.86	254,515,582.00
011200400100	Katsina State Assembly Commission	-	-	5,428,234.80	5,428,234.80	49,022,342.00	43,594,107.20	1,907,278.24
011200500100	Department of Legislative Matters	-	-	-	-	5,729,815.00	5,729,815.00	5,853,941.30
012300100100	Ministry of Information, Culture and Home Affairs	-	-	286,428,810.47	286,428,810.47	288,974,758.70	2,545,948.23	225,412,065.11
012300300100	Katsina State Television Authority	-	-	164,347,839.77	164,347,839.77	168,216,990.98	3,869,151.21	125,201,183.26
012300400100	Katsina State Radio Service	-	-	170,252,650.01	170,252,650.01	173,344,457.50	3,091,807.49	130,911,596.53
012301300100	Government Printing Department	-	-	40,860,333.16	40,860,333.16	43,533,515.82	2,673,182.66	35,208,343.98
012301500100	History & Culture Bureau	-	-	64,346,977.16	64,346,977.16	89,348,450.87	25,001,473.71	51,957,331.60
012300100200	Department of Party Liaison	-	-	-	-	7,300,441.00	7,300,441.00	4,331,942.50
012300100300	Department of Political Affairs	-	-	73,557,436.75	73,557,436.75	30,372,378.60	43,185,058.15	15,700,000.00
012500100100	Office of the Head of Civil Service of the State	-	-	138,128,618.33	138,128,618.33	225,153,992.88	87,025,374.55	96,950,173.68
012500200100	Bureau of Public Administration Reform	-	-	6,342,684.48	6,342,684.48	5,709,877.53	632,806.95	2,718,989.34
012500500100	Directorate of Establishment, Pension and Training	-	-	173,000,335.42	173,000,335.42	18,643,926,245.02	18,470,925,909.60	118,513,663.78
012500600100	Pension Commission	-	-	12,678,536.61	12,678,536.61	62,336,961.37	49,658,424.76	3,333,000.42
012500500200	Department of Human Capital Development	-	-	5,437,978.68	5,437,978.68	5,729,815.00	291,836.32	5,482,978.68
014000100100	Office of The Auditor-General for the State	-	-	152,723,972.87	152,723,972.87	135,255,252.54	17,468,720.33	85,563,496.15
014000100200	Office of The Auditor-General for the Local Government	-	-	178,985,082.16	178,985,082.16	216,833,354.10	37,848,271.94	144,682,494.27
014000100100	Audit Service Commission	-	-	22,000,000.00	22,000,000.00	6,257,421.38	15,742,578.62	3,989,413.90
014000400200	Katsina State Asset Management Agency (KAMA)	-	-	4,570,000.00	4,570,000.00	5,699,646.54	1,129,646.54	0.00
014700100100	Civil Service Commission	-	-	75,381,174.98	75,381,174.98	100,322,208.72	24,941,033.74	56,823,214.50
014800100100	State Independent Electoral Commission	-	-	70,866,053.45	70,866,053.45	186,667,095.98	115,801,042.53	34,468,990.48
014900100100	Local Government Service Commission	-	-	37,951,137.38	37,951,137.38	147,218,921.06	109,267,783.68	32,007,382.91
014903500100	Local Government Staff Pension Board	-	-	22,847,100.90	22,847,100.90	356,187,624.64	333,340,523.74	18,932,270.60
016100100100	Office of the Secretary to the Government of the State	-	-	354,058,427.61	354,058,427.61	428,488,790.24	74,430,362.63	263,215,498.94
016300100100	Ministry of Religious Affairs	-	-	37,450,476.51	37,450,476.51	54,851,073.68	17,400,597.17	28,331,471.66
016300200100	Katsina State Arabic and Islamic Education Bureau	-	-	43,442,106.49	43,442,106.49	34,981,231.94	8,460,874.55	35,765,166.55
016300300100	Pilgrims Welfare Board	-	-	68,357,402.34	68,357,402.34	69,870,537.48	1,513,135.14	59,322,116.08
016300300200	Katsina State Hisbah Board	-	-	2,972,646.24	2,972,646.24	23,165,843.40	20,193,197.16	2,974,860.68
016300300300	Katsina State Zakat and Endowment Board	-	-	20,006,927.32	20,006,927.32	14,991,430.10	5,015,497.22	9,229,682.33
016400100100	Ministry of Special Services	-	-	26,253,554.25	26,253,554.25	25,273,248.60	980,305.65	22,324,816.07
		-	-	2,929,625,426.83	2,929,625,426.83	22,607,272,167.82	19,677,646,740.99	2,251,025,617.47
02	ECONOMIC SECTOR							
021500100100	Ministry of Agriculture and Livestock Development	-	-	464,928,124.35	464,928,124.35	500,316,326.00	35,388,201.65	431,061,265.80
021511600100	Irrigation Board	-	-	46,850,594.48	46,850,594.48	52,016,080.42	5,165,485.94	6,938,019.29
021511000100	Farmers Supply Company	-	-	52,119,717.94	52,119,717.94	31,013,630.67	21,106,087.27	38,038,189.29
021511400100	Katsina State Agricultural and Rural Development Authority	-	-	233,217,816.74	233,217,816.74	242,494,845.24	9,277,028.50	200,818,085.85
021511500100	Department of Livestock and Grazing Reserve	-	-	76,275,418.12	76,275,418.12	122,956,391.17	46,680,973.05	113,292,058.61
022000100100	Ministry of Finance	-	-	72,803,913.74	72,803,913.74	68,534,450.10	4,269,463.64	54,018,427.78
022000700100	Office of the Accountant-General	-	-	133,004,497.47	133,004,497.47	452,485,413.61	319,480,916.14	127,452,726.78
022000700200	Katsina State Fiscal Responsibility Commission	-	-	2,488,110.69	2,488,110.69	47,648,442.24	45,160,331.55	0.00
022000800100	Katsina State Internal Revenue Service	-	-	-	-	0.00	-	0.00
023800100100	Ministry of Budget and Economic Planning	-	-	63,856,304.18	63,856,304.18	64,962,760.44	1,106,456.26	54,794,694.76
023800400100	State Bureau of Statistics	-	-	23,794,996.62	23,794,996.62	26,010,302.52	2,215,305.90	14,260,618.04

SUPPLEMENTARY NOTES

022200100100	Ministry of Commerce, Industry and Tourism	-	-	74,781,109.94	74,781,109.94	76,452,513.82	1,671,403.88	71,034,998.04
022200100200	Investment Promotion Agency	-	-	19,068,556.34	19,068,556.34	19,716,245.77	647,689.43	15,355,324.19
022205300100	Department of Market Development	-	-	17,844,410.29	17,844,410.29	18,387,006.04	542,595.75	14,433,927.77
022600100100	Ministry of Lands and Physical Planning	-	-	49,023,995.91	49,023,995.91	57,402,050.00	8,378,054.09	59,934,850.93
026001000100	Katsina State Urban and Regional Planning Board	-	-	60,835,596.61	60,835,596.61	61,373,443.38	537,846.77	38,045,703.34
026000200100	Office of the Surveyor-General	-	-	28,240,432.00	28,240,432.00	29,820,086.08	1,579,654.08	31,312,071.56
026000300100	Katsina Geographic Information System (KATGIS)	-	-	52,195,726.20	52,195,726.20	57,084,546.40	4,888,820.20	0.00
022700100100	Department of Labour and Productivity	-	-	13,463,223.66	13,463,223.66	14,347,142.76	883,919.10	8,658,528.66
022700500100	Department of Employment Promotion	-	-	9,761,706.48	9,761,706.48	7,469,649.84	8,229,599.33	
023100100100	Department of Power and Energy	-	-	21,768,068.72	21,768,068.72	19,435,645.00	2,332,423.72	17,084,842.62
023100300100	Rural Electrification Board (REB)	-	-	40,536,448.47	40,536,448.47	42,317,746.56	1,781,298.09	36,899,621.41
023400100100	Ministry of Works, Housing and Transport	-	-	345,778,964.95	345,778,964.95	360,342,600.68	14,563,635.73	250,821,288.56
023400100200	State Transport Authority (KTSTA)	-	-	-	-	0.00	-	0.00
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	-	-	78,791,332.66	78,791,332.66	86,386,011.14	7,594,678.48	59,053,283.66
023400500100	State Housing Authority	-	-	30,063,033.01	30,063,033.01	30,215,209.00	152,175.99	21,255,985.31
023400600100	KASSAROTA	-	-	358,989,259.56	358,989,259.56	357,936,443.10	1,052,816.46	85,202,047.68
025200100100	Ministry of Water Resources	-	-	80,634,751.93	80,634,751.93	80,718,216.88	83,464.95	57,401,257.34
025200100200	Katsina State Watershed Board	-	-	40,000,000.00	40,000,000.00	46,869,071.24	6,869,071.24	0.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	-	-	66,347,517.29	66,347,517.29	66,797,126.74	449,609.45	39,732,134.54
025210400100	Katsina State Small Towns Water and Sanitation Agency	-	-	26,164,103.32	26,164,103.32	33,595,845.24	7,431,741.92	33,595,717.87
022800100100	Ministry of Science, Technology and Innovation	-	-	-	-	-	-	0.00
023400100100	Ministry of Resource Development	-	-	-	-	-	-	0.00
		0.00	0.00	2,583,627,731.67	2,583,627,731.67	3,084,866,948.56	501,239,216.89	1,888,725,269.01
03	LAW & JUSTICE							
031801100100	Judicial Service Commission	-	-	51,850,397.25	51,850,397.25	97,862,268.44	46,011,871.19	35,488,796.19
031805100100	High Court of Justice	-	-	2,021,473,943.37	2,021,473,943.37	1,615,182,512.09	406,291,431.28	1,414,067,748.98
031805300100	Sharia Court of Appeal	-	-	364,663,754.24	364,663,754.24	252,422,207.30	112,241,546.94	165,512,151.03
031805400100	Sharia Commission	-	-	1,992,506.32	1,992,506.32	30,945,843.40	28,953,337.08	2,822,430.60
032600100100	Ministry of Justice	-	-	164,746,223.39	164,746,223.39	170,253,941.12	5,507,717.73	112,908,029.57
032600200100	Katsina State Anti-Corruption Commission	-	-	6,084,373.68	6,084,373.68	44,565,207.28	38,480,833.60	7,659,301.05
		-	-	2,610,811,198.25	2,610,811,198.25	2,211,231,979.63	(399,579,218.62)	1,738,458,457.42
05	SOCIAL SECTOR							
051400100100	Ministry of Women Affairs	-	-	58,161,449.02	58,161,449.02	61,255,565.00	3,094,115.98	53,219,916.71
051400100200	Department of Girl Child Education and Child Development	57,160,299.04	-	-	57,160,299.04	58,158,675.20	998,376.16	42,903,587.03
051700100100	Ministry of Basic and Secondary Education	13,165,572,171.73	-	-	13,165,572,171.73	13,438,073,570.78	272,501,399.05	8,617,008,598.70
051700300100	State Universal Basic Education Board (SUBEB)	142,888,017.46	-	-	142,888,017.46	504,088,074.55	361,200,057.09	115,807,797.78
051700800100	Katsina State Library Board	187,240,268.99	-	-	187,240,268.99	191,870,209.30	4,629,940.31	141,921,909.66
051701000100	Agency for Mass Education	111,486,018.78	-	-	111,486,018.78	194,552,696.12	83,066,677.34	180,789,578.53
051702900100	Mathematical Improvement Project	31,188,512.07	-	-	31,188,512.07	33,031,680.90	1,843,168.83	22,814,229.50
051705300100	Science and Technical Education Board (STEB)	2,071,710,765.88	-	-	2,071,710,765.88	2,098,298,010.26	26,587,244.38	1,367,058,762.00
051705400100	Teachers Service Board	94,088,008.55	-	-	94,088,008.55	158,245,868.28	64,157,859.73	45,540,372.82
056700100100	Ministry of Higher, Technical and Vocational Education	243,615,425.47	-	-	243,615,425.47	357,891,527.84	114,276,102.37	342,761,291.22
056701700100	Yusuf Bala Usman College, Daura	630,066,516.03	-	-	630,066,516.03	623,091,238.02	6,975,278.01	467,000,000.00
056701800100	Hassan Usman Katsina Polytechnic	2,309,237,001.57	-	-	2,309,237,001.57	2,319,364,995.76	10,127,994.19	1,797,805,304.67
056701900100	Isa Kaita College of Education Dutsin-ma	1,398,532,806.40	-	-	1,398,532,806.40	1,416,340,860.08	17,808,053.68	1,177,961,362.11
056702100100	Umaru Musa Yar'adua University, Katsina	4,774,743,331.03	-	-	4,774,743,331.03	5,510,133,433.57	735,390,102.54	3,632,356,870.76
0051805600100	Katsina State Scholarship Board	35,555,136.38	-	-	35,555,136.38	37,144,265.10	1,589,128.72	26,655,776.16
056700700100	Katsina State Institute of Technology and Management	421,745,006.45	-	-	421,745,006.45	394,555,026.26	27,189,980.19	258,628,452.00
056400100100	Ministry of Rural and Social Development	-	-	48,637,437.04	48,637,437.04	65,390,850.00	16,753,412.96	55,900,970.70
055400200100	Department of Rural Economy	-	-	-	-	20,839,704.18	20,839,704.18	-
055400300100	Katsina State Rural Access Road Agency (RARA)	-	-	-	-	5,699,646.54	5,699,646.54	-
052100100100	Ministry of Health	-	137,388,547.42	-	137,388,547.42	138,191,543.70	802,996.28	120,129,939.25
052100200100	Contributory Health Care Development Agency	-	68,100,214.28	-	68,100,214.28	69,060,944.69	960,730.41	43,135,000.00
052100300100	State Primary Health Care Development Agency	-	464,187,223.88	-	464,187,223.88	629,256,942.58	165,069,718.70	535,561,972.05
052110200100	Hospital Services Management Board	-	8,737,422,909.33	-	8,737,422,909.33	9,882,048,945.22	1,144,626,035.89	7,190,341,443.19
052110400100	College of Nursing and Midwifery	390,040,656.70	-	-	390,040,656.70	449,065,958.80	59,025,302.10	365,992,986.23
052110600100	College of Health Sciences	487,050,852.61	-	-	487,050,852.61	527,864,501.02	40,813,648.41	435,059,664.36
052111300200	Drugs Supply Management Agency	-	70,166,260.15	-	70,166,260.15	72,662,233.31	2,495,973.16	52,697,790.37
052111600200	State Agency for the Control of Aids (KATSACA)	-	54,338,479.49	-	54,338,479.49	52,457,890.08	1,880,589.41	43,438,069.45
052111300100	Department of Drugs, Narcotics and Human Trafficking	-	52,167,229.72	-	52,167,229.72	69,656,175.26	17,488,945.54	28,764,350.40
053500100100	Ministry of Environment	-	-	134,692,805.80	134,692,805.80	107,665,217.90	27,027,587.90	39,160,199.60
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	-	-	-	-	5,988,140.00	5,988,140.00	-
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	-	-	89,506,635.95	89,506,635.95	268,568,558.67	179,061,922.72	240,543,780.37
053900100100	Katsina United	-	-	176,177,008.06	176,177,008.06	430,519,083.32	254,342,075.26	184,912,274.46
055100100100	Ministry for Local Government	-	-	98,426,205.06	98,426,205.06	92,729,890.88	5,696,314.18	83,129,759.66
055100200100	Department of Chieftaincy Affairs	-	-	-	-	5,437,978.78	5,437,978.78	-

SUPPLEMENTARY NOTES

055100300100	Department of Community Development	-	-	5,638,922.26	5,638,922.26	20,839,704.22	15,200,781.96	22,735,401.18
053900100100	Ministry of Youth and Sports Development	-	-	14,166,105.92	14,166,105.92	305,134,931.92	290,968,826.00	63,972,188.25
053900100100	Katsina State Sports Council	-	-	54,376,424.81	54,376,424.81	63,318,600.94	8,942,176.13	55,951,672.47
053505300100	State Emergency Management Agency	-	-	23,262,761.65	23,262,761.65	40,984,079.14	17,721,317.49	22,742,869.00
	SUB-TOTAL SOCIAL SECTOR	26,551,920,795.14	9,583,770,864.27	703,045,755.57	36,838,737,414.98	40,288,958,134.85	3,880,739,803.19	27,874,404,140.64
	GRAND TOTAL	26,551,920,795.14	9,583,770,864.27	8,827,110,112.32	44,962,801,771.73	68,192,329,230.86	23,660,046,542.45	33,752,613,484.54

NOTE 11.8 CONSOLIDATED REVENUE FUND (CRF)		2025						ACTUAL 2024
CODE	Ministries/Agence	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	
01	ADMINISTRATIVE SECTOR							
011100100100	Government House	-	-	7,783,002.48	7,783,002.48	7,783,003.00	0.52	7,783,002.48
011100100200	Deputy Governor's Office	-	-	7,392,787.56	7,392,787.56	7,762,426.94	369,639.38	7,392,787.56
011200300100	Katsina State House of Assembly	-	-	231,679,112.28	231,679,112.28	231,812,860.00	133,747.72	231,679,112.28
011200400100	Katsina State Assembly Commission	-	-	23,148,375.84	23,148,375.84	49,022,342.00	25,873,966.16	37,578,923.61
012500500100	Directorate of Estsblishment, Pension and Training	-	-	-	-	-	-	-
012500600100	Pension Commission	-	-	-	-	45,878,192.36	45,878,192.36	-
014000100100	Office of The Auditor-General for the State	-	-	5,428,234.80	5,428,234.80	6,084,374.00	656,139.20	5,920,338.96
014000100200	Office of The Auditor-General for the Local Government	-	-	5,428,234.80	5,428,234.80	6,084,374.00	656,139.20	5,428,234.80
014700100100	Civil Service Commission	-	-	26,940,376.32	26,940,376.32	38,152,380.00	11,212,003.68	28,836,376.56
014000300200	Audit Service Commission	-	-	-	-	-	-	-
014800100100	State Independent Electoral Commission	-	-	40,212,378.00	40,212,378.00	40,212,380.00	2.00	40,212,378.00
014900100100	Local Government Service Commission	-	-	40,212,378.00	40,212,378.00	45,640,615.00	5,428,237.00	40,212,378.00
014903500100	Local Government Staff Pension Board	-	-	-	-	-	-	-
	SUB-TOTAL	-	-	388,224,880.08	388,224,880.08	478,432,947.30	90,208,067.22	405,043,532.25
02	ECONOMIC SECTOR							
022000700200	Katsina State Fiscal Responsibility Commission	-	-	23,115,664.15	23,115,664.15	38,152,380.00	15,036,715.85	21,566,441.94
	SUB-TOTAL	-	-	23,115,664.15	23,115,664.15	38,152,380.00	15,036,715.85	21,566,441.94
03	LAW & JUSTICE							
031801100100	Judicial Service Commission	-	-	22,752,002.88	22,752,002.88	23,252,047.00	500,044.12	19,908,002.52
032600200100	Katsina State Anti-Corruption Commission	-	-	-	-	32,476,968.38	32,476,968.38	0.00
	SUB-TOTAL	-	-	22,752,002.88	22,752,002.88	55,729,015.38	32,977,012.50	19,908,002.52
05	SOCIAL SECTOR							
051700300100	State Universal Basic Education Board (SUBEB)	-	-	-	-	976,075,054.55	976,075,054.55	0.00
051705400100	Teachers Service Board	28,836,376.56	-	-	28,836,376.56	33,577,475.00	4,741,098.44	28,836,376.56
	SUB-TOTAL SOCIAL SECTOR	28,836,376.56	-	-	28,836,376.56	1,009,652,529.55	980,816,152.99	28,836,376.56
	GRAND TOTAL	28,836,376.56	-	434,092,547.11	462,928,923.67	1,581,966,872.23	1,119,037,948.56	475,354,353.27

NOTE 11.C ALLIED SALARY		2025						ACTUAL 2024
CODE	Ministries/Agencie	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	
01	ADMINISTRATIVE SECTOR							
011101000200	Sustainable Development Goals (SDGs)	-	-	1,800,000.00	1,800,000.00	1,558,829.00	(241,171.00)	1,800,000.00
011101300100	Ministry of Internal Security and Home Affairs	-	-	-	-	397,142.86	397,142.86	-
012500100100	Office of the Head of Civil Service of the State (Coordinator BACAF Allowances)	-	-	2,000,000.00	2,000,000.00	3,000,000.00	1,000,000.00	-
014000100100	Office of The Auditor-General for the State	-	-	1,960,000.00	1,960,000.00	2,446,905.67	486,905.67	4,380,000.00
014700100100	Civil Service Commission	-	-	1,400,000.00	1,400,000.00	2,100,000.00	700,000.00	-
016100100100	Office of the Secretary to the Government of the State (Media Aids and Liaison Officers)	-	-	23,860,000.00	23,860,000.00	23,760,000.00	(100,000.00)	26,964,387.08
016300100100	Ministry of Religious Affairs (Jummuat Imams Allowances)	-	-	9,600,000.00	9,600,000.00	9,600,000.00	-	8,570,000.00
016300100100	Ministry of Religious Affairs (Imams and Other Workers of Danfodio Jummuat Mosque Allowances)	-	-	305,510,507.09	305,510,507.09	-	(305,510,507.09)	9,600,000.00
-	SUB-TOTAL FOR ADMIN SECTOR	-	-	346,130,507.09	346,130,507.09	42,862,877.53	(303,267,629.56)	51,314,387.08
02	ECONOMIC SECTOR							
021500100100	Ministry of Agriculture and Livestock Development	-	-	2,760,000.00	2,760,000.00	5,555,400.00	2,795,400.00	2,760,000.00
021500200100	KTAPU (Casual Staff Allowances)	-	-	3,150,000.00	3,150,000.00	5,910,000.00	2,760,000.00	3,150,000.00
021511000100	Farmers Supply Company	-	-	2,640,000.00	2,640,000.00	3,091,552.00	451,552.00	2,640,000.00
021511400100	KTARDA (Casual Staff Allowances)	-	-	1,650,000.00	1,650,000.00	1,800,000.00	150,000.00	-
023400400100	Katsina State Road Maintenance Management Agency (KASROMA) Ad-Hoc St	-	-	4,932,000.00	4,932,000.00	6,786,000.00	1,854,000.00	1,644,000.00
025200100100	Ministry of Water Resources	-	-	300,000.00	300,000.00	-	(300,000.00)	-
-	SUB-TOTAL FOR ECONOMIC SECTOR	-	-	15,432,000.00	15,432,000.00	23,142,952.00	7,710,952.00	10,194,000.00
03	LAW & JUSTICE SECTOR							
032600100100	Ministry of Justice	-	-	960,000.00	960,000.00	2,880,000.00	1,920,000.00	-
-	SUB-TOTAL FOR LAW & JUSTICE SECTOR	-	-	960,000.00	960,000.00	2,880,000.00	1,920,000.00	-
05	SOCIAL SECTOR 05							
051400100100	Ministry of Women Affairs	-	-	180,000.00	180,000.00	-	(180,000.00)	-
051700100100	Ministry of Basic and Secondary Education (Part-Time Teachers and Casual Al	130,920,000.00	-	-	130,920,000.00	130,920,000.00	-	130,920,000.00
051701000100	Agency for Mass Education	93,360,000.00	-	-	93,360,000.00	83,028,000.00	(10,332,000.00)	93,360,000.00
051705300100	Science and Technical Education Board (STEB)Part-Time Teachers	6,000,000.00	-	6,000,000.00	6,000,000.00	3,000,000.00	3,000,000.00	6,000,000.00
051705300100	Science and Technical Education Board (STEB)Casual Allowance	2,316,666.00	-	-	2,316,666.00	6,000,000.00	3,683,334.00	-
056700100100	Ministry of Higher, Technical and Vocational Education (Students Part Time T	59,244,000.00	-	-	59,244,000.00	53,159,520.00	(6,084,480.00)	56,544,000.00
056701700100	Ministry of Higher, Technical and Vocational Education (Instructors and stude	60,676,560.00	-	-	60,676,560.00	57,860,280.00	(2,816,280.00)	59,176,560.00
052100100100	State Primary Health Care Development Agency (Basic Healthcare Provision Fund Allowances)	-	67,680,000.00	-	67,680,000.00	51,064,000.00	(16,616,000.00)	67,680,000.00
052100200100	State Primary Health Care Development Agency (Midwives Service Scheme Allowances)	-	12,480,000.00	-	12,480,000.00	10,525,718.70	(1,954,281.30)	12,480,000.00
052100300100	State Primary Health Care Development Agency (GAVI Health Care Allowances)	-	105,120,000.00	-	105,120,000.00	103,480,000.00	(1,640,000.00)	52,560,000.00
052110200100	Hospital Services Management Board (Medical Students Allowance)	-	275,052,108.11	-	275,052,108.11	571,351,045.60	296,298,937.49	2,925,000.00
052110400100	Hospital Services Management Board (Lacum Programme)	-	43,200,000.00	-	43,200,000.00	51,983,733.12	8,783,733.12	380,459,853.28
052110600100	Hospital Services Management Board (Visiting Consultants, Professors and Resident Doctors)	-	47,951,199.36	-	47,951,199.36	47,951,199.36	-	43,608,000.00
052111300200	Hospital Services Management Board (Monthly Feeding Grant to Pshychiatric)	-	11,700,000.00	-	11,700,000.00	11,700,000.00	-	48,000.00
052110400100	College of Nursing and Midwifery	64,159,000.00	-	-	64,159,000.00	61,300,000.00	(2,859,000.00)	40,284,000.00
052110600100	College of Health Sciences (Students Allowances)	44,222,000.00	-	-	44,222,000.00	47,500,000.00	3,278,000.00	45,936,000.00
053500100100	College of Health Sciences (Casual Allowances)	105,000.00	-	-	105,000.00	116,000.00	11,000.00	-
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	-	-	166,968,000.00	166,968,000.00	177,385,003.83	10,417,003.83	166,968,000.00
053900300100	Katsina State Sports Council (Casual Workers Allowances)	-	-	2,870,000.00	2,870,000.00	-	(2,870,000.00)	205,000.00
-	SUB-TOTAL FOR SOCIAL SECTOR	461,003,226.00	563,183,307.47	170,018,000.00	1,194,204,533.47	1,471,624,500.61	277,419,967.14	1,159,154,413.28
-	GRAND TOTAL	461,003,226.00	563,183,307.47	186,410,000.00	1,556,727,040.56	1,540,510,330.14	(16,216,710.42)	1,220,662,800.36

NOTE 11		2025						ACTUAL 2024
SALARIES		BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	
					N	N	N	N
010000000000	ADMINISTRATION	-	-	3,663,980,814.00	3,663,980,814.00	22,607,272,167.82	18,943,291,353.82	3,218,679,595.75
020000000000	ECONOMIC	-	-	2,622,175,395.82	2,622,175,395.82	3,084,866,948.56	462,691,552.74	1,896,358,445.89
030000000000	LAW & JUSTICE	-	-	2,634,523,201.13	2,634,523,201.13	2,211,231,979.63	(423,291,221.50)	1,649,337,278.95
050000000000	SOCIAL	27,041,760,397.70	10,146,954,171.74	873,063,755.57	38,061,778,325.01	40,288,958,134.85	2,227,179,809.84	25,239,431,592.24
	TOTAL SALARIES	27,041,760,397.70	10,146,954,171.74	9,793,743,166.52	46,982,457,735.96	68,192,329,230.86	21,209,871,494.90	32,003,801,912.83

NOTE 12: OVERHEAD COST

NOTE 12 OVERHAD COST		2025				BUDGET	VARIANCE	ACTUAL 2024
CODE	Ministries/Agencie	BED	PHC	OTHERS	ACTUAL			
01	ADMINISTRATIVE SECTOR							
011100100100	Government House	-	-	10,023,409,152.49	10,023,409,152.49	10,526,447,360.78	503,038,208.29	9,276,134,785.13
011100100200	Deputy Governor's Office	-	-	896,310,645.75	896,310,645.75	1,058,647,096.52	162,336,450.77	760,960,550.30
011113200100	Department of Inter-Governmental and Development Partners	-	-	203,592,736.52	203,592,736.52	237,491,550.11	33,898,813.59	180,143,913.29
011100600100	Directorate of Information and Communication Technology (DICT)	-	-	9,202,500.00	9,202,500.00	19,872,000.00	10,669,500.00	5,109,583.33
011100800100	Department of Strategic Monitoring and Evaluation (DSM&E)	-	-	13,205,100.00	13,205,100.00	21,493,100.00	8,288,000.00	11,698,250.00
011100900100	Katsina State Enterprise Development Agency (KASEDA)	-	-	239,556,424.00	239,556,424.00	438,751,433.04	199,195,009.04	168,302,000.00
011100900200	Katsina State Development Management Board	-	-	139,589,300.00	139,589,300.00	188,640,000.00	49,050,700.00	10,121,000.00
011100900300	Office of the Economic Adviser to the State Government	-	-	8,799,999.96	8,799,999.96	17,800,000.00	9,000,000.04	4,466,666.65
011100900400	Katsina State Social Investment Agency (KASIPA)	-	-	13,012,100.00	13,012,100.00	43,649,000.00	30,636,900.00	2,649,000.00
011101000100	State Bureau of Public Procurement	-	-	11,192,488.00	11,192,488.00	71,653,575.42	60,461,087.42	14,405,287.00
011100500100	Sustainable Development Goals (SDGs)	-	-	1,590,108.00	1,590,108.00	1,590,108.00	-	2,040,036.00
011101300100	Ministry of Internal Security and Home Affairs	-	-	219,560,500.00	219,560,500.00	518,502,857.14	298,942,357.14	523,115,400.00
011118300100	Department of Banking and Finance	-	-	16,272,800.00	16,272,800.00	23,223,864.00	6,951,064.00	5,184,793.00
011200300100	Katsina State House of Assembly	-	-	4,965,214,628.00	4,965,214,628.00	5,632,177,176.00	666,962,548.00	3,823,430,274.65
011200400100	Katsina State Assembly Service Commission	-	-	28,989,964.00	28,989,964.00	80,000,000.00	51,010,036.00	9,583,305.00
011200500100	Department of Legislative Matters	-	-	5,031,317.90	5,031,317.90	255,031,319.04	250,000,001.14	1,457,829.76
012300100100	Ministry of Information and Culture	-	-	1,003,021,556.39	1,003,021,556.39	1,005,872,699.00	2,851,142.61	498,705,323.00
012300100200	Department of Party Liaison	-	-	46,219,744.61	46,219,744.61	1,287,807,849.70	1,241,588,105.09	5,434,223.11
012300100300	Department of Political Affairs	-	-	597,511,684.00	597,511,684.00	1,195,338,846.04	597,827,162.04	82,225,284.78
012300300100	Katsina State Television Authority (KTTV)	-	-	5,578,072.00	5,578,072.00	97,482,936.00	91,904,864.00	4,164,966.00
012300400100	Katsina State Radio	-	-	6,809,488.00	6,809,488.00	173,201,769.73	166,392,281.73	4,259,489.00
012301300100	Government Printing Press	-	-	3,443,000.00	3,443,000.00	2,241,000.00	1,202,000.00	1,795,500.00
012301500100	History and Culture Bureau	-	-	4,119,288.00	4,119,288.00	16,189,287.00	12,069,999.00	1,932,740.00
012500100100	Office of the Head of Civil Service of the State (HOCSS)	-	-	665,123,852.96	665,123,852.96	724,098,126.62	58,974,273.66	388,754,729.00
012500200100	Bureau of Public Administration Reforms	-	-	6,120,000.00	6,120,000.00	57,590,000.00	51,470,000.00	4,590,000.00
012500500100	Department of Establishment, Pension and Training	-	-	734,198,475.46	734,198,475.46	760,402,552.00	26,204,076.54	343,320,434.00
012500500200	Department of Human Capital Development	-	-	5,208,000.00	5,208,000.00	5,208,000.00	-	4,385,000.00
012500600100	Pension Commission	-	-	3,333,144.00	3,333,144.00	101,773,904.00	98,440,760.00	2,933,870.00
014000100100	Office of the Auditor-General for the State	-	-	99,138,491.96	99,138,491.96	134,393,788.00	35,255,296.04	26,188,831.00
014000200200	Office of the Auditor-General for Local Government	-	-	6,300,252.00	6,300,252.00	8,400,260.00	2,100,008.00	5,426,418.00
014000300200	Audit Service Commission	-	-	-	-	4,000,000.00	4,000,000.00	-
014000400200	Katsina State Asset Management Agency	-	-	27,160,832.60	27,160,832.60	107,600,000.00	80,439,167.40	-
014700100100	Civil Service Commission	-	-	10,651,052.00	10,651,052.00	16.00	16.00	8,707,468.00
014800100100	State Independent Electoral Commission	-	-	23,255,940.00	23,255,940.00	43,436,040.00	20,180,100.00	16,266,860.00
014900100100	Local Government Service Commission	-	-	1,116,492.00	1,116,492.00	3,245,787.00	2,129,295.00	837,369.00
014903500100	Local Government Staff Pension Board	-	-	1,224,648.00	1,224,648.00	1,428,488.00	-	804,378.00
016100100100	Secretary to the Government of the State (SGS)	-	-	828,160,265.74	828,160,265.74	846,563,696.00	18,403,430.26	1,605,315,752.67
016300100100	Ministry of Religious Affairs	-	-	11,745,542.08	11,745,542.08	8,236,772.00	3,508,770.08	5,993,593.00
016300200100	Arabic and Islamic Education Bureau	-	-	5,807,976.00	5,807,976.00	12,182,684.00	6,374,708.00	2,510,486.00
016300300100	Pilgrims Welfare Board	-	-	2,398,958,667.45	2,398,958,667.45	4,572,216,880.52	2,173,258,213.07	2,530,601,890.00
016300300200	Katsina State Hisbah Board	-	-	54,096,250.00	54,096,250.00	343,609,344.00	289,513,094.00	6,116,805.00
016300300300	Katsina State Zakat and Endowment Board	-	-	164,418,580.00	164,418,580.00	211,269,298.44	46,850,718.44	5,274,174.00
016400100100	Ministry of Special Services	-	-	11,289,000.00	11,289,000.00	13,198,400.00	1,909,400.00	6,431,000.00
011100700100	Department of Empowerment and Social Intervention	-	-	-	-	-	-	-
-	SUB-TOTAL FOR ADMIN SECTOR	-	-	23,518,540,059.87	23,518,540,059.87	30,882,406,076.10	7,363,866,016.23	20,361,779,257.67
02	ECONOMIC SECTOR							
021500100100	Ministry of Agriculture and Natural Resources	-	-	13,926,717.34	13,926,717.34	17,702,486.00	3,775,768.66	23,247,484.00
021500200100	Irrigation Board	-	-	4,800,000.00	4,800,000.00	7,200,000.00	2,400,000.00	7,200,000.00
021511000100	Katsina Farmers Supply Company	-	-	5,457,484.00	5,457,484.00	4,886,905.00	570,579.00	2,648,542.00
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	-	-	6,014,152.00	6,014,152.00	14,280,000.00	8,265,848.00	4,932,356.00
021511500100	Department of Livestock and Grazing Reserve	-	-	19,527,662.74	19,527,662.74	19,527,813.32	150.58	5,114,000.00
022000100100	Ministry of Finance	-	-	71,477,324.00	71,477,324.00	92,498,088.00	21,020,764.00	72,061,224.00
022000700100	Office of the Accountant-General	-	-	25,040,444,635.99	25,040,444,635.99	34,521,927,483.64	9,481,482,847.65	9,933,985,860.37
022000700200	Fiscal Responsibility Commission	-	-	20,799,999.94	20,799,999.94	47,200,000.00	26,400,000.06	8,666,666.65
022000800100	Katsina State Internal Revenue Revenue Service (KTIRS)	-	-	-	-	2,685,000,000.00	2,685,000,000.00	1,052,642,093.32
023800100100	Ministry of Budget and Economic Planning	-	-	202,624,819.92	202,624,819.92	250,025,012.56	47,400,192.64	118,816,585.86
023800400100	Katsina State Bureau of Statistics	-	-	8,961,242.00	8,961,242.00	21,963,502.66	13,002,260.66	3,947,494.00
022200100100	Ministry of Commerce, Industry and Tourism	-	-	22,054,152.00	22,054,152.00	30,509,276.00	8,455,124.00	7,983,035.00
022200200100	Investment Promotion Agency	-	-	5,799,988.00	5,799,988.00	6,000,000.00	200,012.00	2,499,990.00
022205300100	Department of Market Development	-	-	6,430,740.00	6,430,740.00	10,546,671.25	4,115,931.25	5,736,366.00
026000100100	Ministry of Lands and Physical Planning	-	-	26,847,600.00	26,847,600.00	36,561,968.00	9,714,368.00	33,904,726.00
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	-	-	4,742,052.00	4,742,052.00	271,142,060.00	266,400,008.00	4,658,719.00

SUPPLEMENTARY NOTES

026000200100	Office of the Surveyor-General	-	-	1,438,656.00	1,438,656.00	1,438,656.00	-	1,318,768.00
026000300100	Katsina State Geographical Information Service (KATGIS)	-	-	15,950,000.00	15,950,000.00	81,900,000.00	65,950,000.00	-
022700100100	Department of Labour and Productivity	-	-	24,714,785.61	24,714,785.61	43,631,253.59	18,916,467.98	4,905,328.70
022700500100	Department of Employment Promotion	-	-	120,579,736.00	120,579,736.00	126,063,480.00	5,483,744.00	80,058,413.00
023100100100	Department of Power and Energy	-	-	3,913,248.00	3,913,248.00	3,913,248.00	-	3,236,905.00
023100300100	Rural Electrification Board (REB)	-	-	2,559,564.00	2,559,564.00	230,485,664.44	227,926,100.44	1,739,970.00
023400100100	Ministry of Works, Housing and Transport	-	-	11,024,164.00	11,024,164.00	27,048,336.00	16,024,172.00	7,888,949.00
023400100200	Katsina State Transport Authority (KTSTA)	-	-	35,199,401.05	35,199,401.05	5,392,098,762.00	5,356,899,360.95	-
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	-	-	4,034,172.00	4,034,172.00	43,898,602.52	39,864,430.52	2,234,172.00
023400500100	Katsina State Housing Authority	-	-	1,482,984.00	1,482,984.00	233,383,000.00	231,900,016.00	1,482,984.00
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	-	-	-	-	469,800,000.00	469,800,000.00	-
025200100100	Ministry of Water Resources	-	-	11,675,520.00	11,675,520.00	11,675,520.00	-	4,902,560.00
025200100200	Katsina State Water Board	-	-	-	-	801,082,722.00	801,082,722.00	90,000,000.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	-	-	1,654,344.00	1,654,344.00	4,164,544.00	2,510,200.00	1,516,482.00
025210400100	Small Town Water and Sanitation Agency	-	-	3,143,496.00	3,143,496.00	8,661,500.00	5,518,004.00	3,002,387.00
022800100100	Ministry of Science, Technology and Innovation	-	-	-	-	-	-	-
00000010001	Ministry of Resource Development	-	-	-	-	-	-	-
-	SUB-TOTAL FOR ECONOMIC SECTOR	-	-	25,697,278,640.59	25,697,278,640.59	45,516,216,554.98	19,818,937,914.39	11,490,332,060.90
03	LAW & JUSTICE							
031801100100	Judicial Service Commission	-	-	42,457,720.04	42,457,720.04	43,930,175.00	1,472,454.96	30,537,287.02
031805100100	High Court of Justice	-	-	570,743,683.72	570,743,683.72	749,940,000.00	179,196,316.28	411,180,332.91
031805300100	Sharia Court of Appeal	-	-	239,073,130.04	239,073,130.04	272,183,130.00	33,109,999.96	110,512,263.25
031805400100	Sharia Commission	-	-	3,460,824.00	3,460,824.00	10,821,332.00	7,360,508.00	1,821,324.00
032600100100	Ministry of Justice	-	-	517,319,630.00	517,319,630.00	754,963,385.55	237,643,755.55	316,139,242.00
032600200100	Katsina State Anti Corruption Commission	-	-	87,389,000.00	87,389,000.00	100,500,000.00	13,111,000.00	7,955,000.00
-	SUB-TOTAL FOR LAW & JUSTICE SECTOR	-	-	1,460,443,987.80	1,460,443,987.80	1,932,338,022.55	471,894,034.75	878,145,449.18
05	SOCIAL SECTOR							
051400100100	Ministry of Women Affairs	-	-	9,879,588.00	9,879,588.00	31,739,483.88	21,859,895.88	8,588,291.00
051400100200	Department of Girl Child Education and Child Development	49,974,992.00	-	-	49,974,992.00	89,612,375.77	39,637,383.77	40,457,932.00
051700100100	Ministry of Basic and Secondary Education	1,230,743,141.50	-	-	1,230,743,141.50	1,489,181,256.00	258,438,114.50	859,873,223.00
051700300100	State Universal Basic Education Board (SUBEB)	71,345,748.00	-	-	71,345,748.00	197,463,034.17	126,117,286.17	49,848,482.00
051700800100	Katsina State Library Board	3,702,824.00	-	-	3,702,824.00	7,239,824.00	3,537,000.00	1,829,445.00
051701000100	Agency for Mass Education	2,168,976.00	-	-	2,168,976.00	4,168,976.00	2,000,000.00	1,867,478.00
051702900100	Mathematical Improvement Project	2,149,656.00	-	-	2,149,656.00	6,699,664.00	4,550,008.00	3,176,924.00
051705300100	Science and Technical Education Board	809,492,296.50	-	-	809,492,296.50	1,491,234,858.00	681,742,561.50	864,305,484.00
051705400100	Teachers Service Board	4,769,976.00	-	-	4,769,976.00	17,989,976.00	13,220,000.00	4,769,976.00
056700100100	Ministry of Higher, Technical and Vocational Education	51,252,280.00	-	-	51,252,280.00	67,981,375.00	16,729,095.00	44,143,067.66
056701700100	Dr.Yusufu Bala Usman College of Education and Legal Studies, Daura	12,665,280.00	-	-	12,665,280.00	132,665,280.00	120,000,000.00	64,186,439.00
056701800100	Hassan Usman Katsina Polytechnic	22,025,100.00	-	-	22,025,100.00	338,368,566.00	316,343,466.00	21,209,644.00
056701900100	Isa Kaita College of Education, Dutsin-Ma	18,047,400.00	-	-	18,047,400.00	181,780,000.00	163,732,600.00	15,469,200.00
056782100100	Umaru Musa Yaradua University, Katsina	94,499,964.00	-	-	94,499,964.00	957,399,952.00	862,899,988.00	94,499,964.00
056705600100	Katsina State Scholarship Board	4,283,280.00	-	-	4,283,280.00	22,239,280.00	17,956,000.00	4,283,280.00
056700700100	Katsina State Institute of Technology and Management (KTSITM)	25,612,392.00	-	-	25,612,392.00	175,425,778.80	149,813,386.80	25,612,392.00
055400100100	Ministry for Rural and Social Development	-	-	56,835,996.00	56,835,996.00	62,828,000.00	5,992,004.00	12,277,663.00
055400200100	Department of Rural Economy	-	-	4,200,000.00	4,200,000.00	9,753,600.00	5,553,600.00	4,050,000.00
055400300100	Katsina State Rural Access Road Agency (RARA)	-	-	4,742,400.00	4,742,400.00	9,753,600.00	5,011,200.00	-
052100100100	Ministry of Health	-	13,640,600.00	-	13,640,600.00	12,840,600.00	800,000.00	12,840,600.00
052100200100	Contributory Health Care Management Agency	-	26,405,513.13	-	26,405,513.13	67,365,844.00	40,960,330.87	33,754,998.03
052100300100	State Primary Health Care Agency	-	49,813,131.00	-	49,813,131.00	1,168,713,070.00	1,118,899,939.00	821,342,046.85
052110200100	Hospital Services Management Board (HSMB)	-	425,028,075.61	-	425,028,075.61	2,891,230,302.00	2,466,202,226.39	1,408,644,670.50
052110400100	College of Nursing and Midwifery	5,459,340.00	-	-	5,459,340.00	99,331,080.00	93,871,740.00	75,951,633.00
052110600100	College of Health Sciences	6,956,952.00	-	-	6,956,952.00	132,536,952.00	125,580,000.00	72,410,132.91
052111300100	Department of Drugs, Narcotics and Human Trafficking	-	59,277,414.97	-	59,277,414.97	76,323,353.33	17,045,938.36	30,259,997.00
052111300200	Drugs and Medical Supply Agency	-	2,204,448.00	-	2,204,448.00	137,204,448.00	135,000,000.00	127,856,634.48
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	-	19,929,996.00	-	19,929,996.00	25,658,217.92	5,728,221.92	28,761,676.67
053500100100	Ministry of Environment	-	-	7,653,696.00	7,653,696.00	10,644,900.00	2,991,204.00	2,997,675.00
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	-	-	8,329,087.37	8,329,087.37	8,329,088.00	0.63	-
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	-	-	15,000,556.00	15,000,556.00	40,624,889.00	25,624,333.00	6,057,673.00
055100100100	Ministry for Local Government	-	-	3,407,988.00	3,407,988.00	515,407,988.00	512,000,000.00	2,839,990.00
055100200100	Department of Chieftaincy Affairs	-	-	3,600,000.00	3,600,000.00	7,259,000.00	3,659,000.00	-
055100300100	Department of Community Development	-	-	6,885,600.00	6,885,600.00	11,721,600.00	4,836,000.00	360,000.00
053900100100	Ministry of Youth and Sports Development	-	-	671,873,087.00	671,873,087.00	815,482,240.00	143,609,153.00	61,400,000.00
053900300100	Katsina State Sports Council	-	-	-	-	0.00	-	2,569,270.00
053900400100	State Emergency Management Agency (SEMA)	-	-	5,326,500.00	5,326,500.00	7,022,000.00	1,695,500.00	-
051300200100	Katsina United	-	-	-	-	-	-	-
053900200100	Department of Youth Development	-	-	73,582,300.00	73,582,300.00	125,244,688.00	51,662,388.00	-

SUPPLEMENTARY NOTES

051400200100	Department of Skills Acquisition and Vocational Training	-	-	-	-	-	-	-
-	SUB-TOTAL SOCIAL SECTOR	2,415,149,598.00	596,299,178.71	871,316,798.37	3,882,765,575.08	11,446,465,139.87	7,563,699,564.79	4,808,495,882.10
-	GRAND TOTAL	2,415,149,598.00	596,299,178.71	51,547,579,486.63	54,559,028,263.34	89,777,425,793.50	35,218,397,530.16	37,538,752,649.85

NOTE 12: OVERHEAD COST		2025				BUDGET	VARIANCE	ACTUAL 2024
		BED	PHC	OTHERS	ACTUAL			
					N	N	N	N
010000000000	ADMINISTRATION	-	-	23,518,540,059.87	23,518,540,059.87	30,882,406,076.10	7,363,866,016.23	20,361,779,257.67
020000000000	ECONOMIC	-	-	25,697,278,640.59	25,697,278,640.59	45,516,216,554.98	19,818,937,914.39	11,490,332,060.90
030000000000	LAW & JUSTICE	-	-	1,460,443,987.80	1,460,443,987.80	1,932,338,022.55	471,894,034.75	878,145,449.18
050000000000	SOCIAL	2,415,149,598.00	596,299,178.71	871,316,798.37	3,882,765,575.08	11,446,465,139.87	7,563,699,564.79	4,808,495,882.10
	TOTAL SALARIES	2,415,149,598.00	596,299,178.71	51,547,579,486.63	54,559,028,263.34	89,777,425,793.50	35,218,397,530.16	37,538,752,649.85

SUPPLEMENTARY NOTES

NOTE 13	
10%salary contribution to SUBEB	
MONTHS	AMOUNT
JANUARY	4,463,854.00
FEBRUARY	4,463,854.00
MARCH	4,463,854.00
APRIL	4,463,854.00
MAY	4,463,854.00
JUNE	4,463,854.00
JULY	4,463,854.00
AUGUST	4,463,854.00
SEPTEMBER	4,463,854.00
OCTOBER	4,463,854.00
NOVEMBER	4,463,854.00
DECEMBER	4,463,854.00
TOTAL	53,566,248.00

2.5% contribution to LGSPB	
MONTHS	AMOUNT
JANUARY	26,333,333.00
FEBRUARY	26,333,333.00
MARCH	26,333,333.00
APRIL	26,333,333.00
MAY	26,333,333.00
JUNE	26,333,333.00
JULY	26,333,333.00
AUGUST	26,333,333.00
SEPTEMBER	26,333,333.00
OCTOBER	26,333,333.00
NOVEMBER	26,333,333.00
DECEMBER	26,333,333.00
TOTAL	315,999,996.00
GRAND TOTAL	369,566,244.00

NOTE 16

MASS HOUSING SCHEME RECOVERIES 2025	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
BARHIM HOUSING	608,672.43	247,952.81	251,755.38	224,202.41	5,718,859.84	1,229,397.26	231,506.38	3,319,729.60	408,322.75	310,092.62	229,740.90	172,861.41	12,953,093.79
MAKERA HOUSING	1,241,622.35	1,317,450.56	667,565.97	158,656.97	158,656.97	158,656.97	449,806.93	140,956.97	140,956.97	140,956.97	140,956.97	132,106.97	4,848,351.57
KAFE, ABUJA	-	0.00	0.00	12,947,500.00	0.00	7,000,000.00	5,894,693.66	0.00	0.00	0.00	2,500,000.00	3,000,000.00	31,342,193.66
250 ESTATE KABUKAWA	480,937.60	525,958.39	250,558.39	9,473,066.53	3,053,045.39	5,133,521.02	4,494,398.32	727,845.39	210,860.94	520,071.84	753,045.39	4,085,865.39	29,709,174.50
FMC HOUSING ESTATE	6,620,823.68	13,423,978.08	1,821,000.00	29,648,789.45	17,827,150.44	2,000,000.00	2,000,000.00	0.00	2,300,000.00	3,900,000.00	0.00	500,000.00	80,041,741.65
SARDAUNA ESTATE	3,607,273.47	1,369,446.35	3,499,732.35	28,207,098.47	19,822,673.32	1,885,677.37	3,441,270.35	3,634,254.93	4,273,480.28	1,521,313.61	1,521,313.61	8,085,630.73	81,554,227.53
TOTAL	12,559,329.53	16,884,786.19	6,490,612.09	80,659,313.83	46,580,385.96	17,407,252.62	16,511,675.64	7,822,786.89	7,333,620.94	7,077,497.73	5,145,056.87	15,976,464.50	240,448,782.79

SUPPLEMENTARY NOTES

NOTE 19	PAYMENT MADE INTO THE SALE OF PROPERTIES ACCOUNT FOR THE YEAR 2025	LANDS	SALE OF HOUSES	TOTAL	ACTUAL 2024	
		N	N		N	
	JANUARY	7,709.66	14,571,144.40	14,578,854.06		14,063,020.06
	FEBRUARY	7,709.00	12,287,760.00	12,295,469.00		3,292,051.82
	MARCH	7,709.00	22,768,027.34	22,775,736.34		2,186,254.66
	APRIL	7,650.00	4,657,304.00	4,664,954.00		7,811,064.66
	MAY	7,588.00	1,400,000.00	1,407,588.00		7,796,991.33
	JUNE	7,650.00	500,000.00	507,650.00		14,943,421.66
	JULY	7,650.00	13,617,078.27	13,624,728.27		5,101,365.52
	AUGUST	7,650.00	-	7,650.00		6,908,027.66
	SEPTEMBER	7,532.00	6,065,000.00	6,072,532.00		656,947.06
	OCTOBER	15,241.00	-	15,241.00		8,198,869.18
	NOVEMBER	7,650.00	-	7,650.00		3,108,856.18
	DECEMBER	7,650.00	-	7,650.00		7,994.66
	SUB TOTAL	99,388.66	75,866,314.01	75,965,702.67		74,074,864.45
	TOTAL		75,965,702.67			74,074,864.45

NOTE 22

INVESTMENT	2025			2024			N	N
	HOLDING	PRICE	VALUED	HOLDING	PRICE	VALUED		
COMPANIES/BANKS								
Sterling Bank Plc					5.65	52,214,017.35	(5.65)	-
FBN Holding					29.00	59,993,373.00	(29.00)	-
UBN Plc					11.50	128,915.00	(11.50)	-
Access Bank Plc					24.55	491,000,000.00	(24.55)	-
Unity Bank Plc					1.51	8,637,166.78	(1.51)	-
Zenith Bank Plc					50.80	19,488,150.00	(50.80)	-
Flour Mill NIG. PLC					31.25	1,032,625.00	(31.25)	-
FBN HOLDING PLC					32.20	9,047,974.60	(32.20)	-
Forte Oil					-	-	-	-
Flour Mill Plc					-	-	-	-
FCMB					7.50	183,000.00	(7.50)	-
UBN Plc					-	-	-	-
Unity Bank Plc					1.51	164,102.27	(1.51)	-
FCMB Group Plc					-	-	-	-
Jaiz Bank Plc					2.92	876,000,000.00	(2.92)	-
Jaiz Bank Plc					3.34	38,677,200.00	(3.34)	-
URBAN DEV. BANK OF NIG					-	-	-	-
KANKARA PHARMACEUTICAL KAOLINE COMPANY					-	-	-	-
NEW AFRICAN MERCHANT BANK					-	-	-	-
Jaiz Bank Plc					-	-	-	-
BUA CEMENT COMPANY					93.00	627,750.00	(93.00)	-
NIGER DELTA POWER HOLDING COMPANY					1.00	14,744,294.00	(1.00)	-
KIPDECO					1.00	104,276,981.00	(1.00)	-
Finmal finance company ltd			1,435,630,539.78					
APT Securities and fund ltd			118,941,260.42					
NewDevco finance service company			52,214,017.35					
SUB TOTAL A	-	-	1,606,785,817.55	-	296.73	1,676,215,549.00	(296.73)	-
NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$			19,219,441,720.62	7,517,991.79		11,542,372,795.19	-	(19,219,441,720.62)
NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE)\$			-	2,165,403.72		3,324,544,331.32	-	(2,165,403.72)
NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$			-	1,883,901.23		2,892,353,558.42	-	(1,883,901.23)
SUB TOTAL B	-	-	19,219,441,720.62	11,567,296.74		17,759,270,684.92	-	(11,567,296.74)
GRAND TOTAL C (A+B)	-	-	20,826,227,538.17	11,567,296.74		19,435,486,233.92	-	(11,567,296.74)

NOTE 25

SUMMARY OF GRATUITY AND ACCRUED PENSION JANUARY TO DECEMBER 2025				
MONTH	NO. OF BENEF.	GRATUITY	ACC. PENSION	TOTAL
CONHENCE	167	462,532,674.55	87,025,048.28	549,557,722.83
NOV LIFE	77	362,957,813.70	-	362,957,813.70
NOV DEATH	11	38,602,475.62	51,693,636.79	90,296,112.41
DEC LIFE DEC DEATH	101	330,534,919.94	-	330,534,919.94
	13	44,327,456.09	59,344,446.65	103,671,902.74
				-
				-
				-
				-
				-
				-
TOTAL	-	1,238,955,339.90	198,063,131.72	1,437,018,471.62
GRATUITY FOR THE YEAR 2025				
JANUARY				
FEBRUARY				
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
OCTOBER				
NOVEMBER	ACCRUED PENSION	435,716,500.75		
DECEMBER	PAYMENT OF LIABILITIES ON LIFE AND DEATH GRATUITY BENEFITS TO	7,798,156,416.20		
TOTAL	-	8,233,872,916.95		8,233,872,916.95
PAYABLE				(8,233,872,916.95)

SUPPLEMENTARY NOTES

NOTE 26	BORROWINGS	2025		2024
		N	N	N
	External Loans		-	0.00
	KTSG HEALTH SYSTEM DEV. IV	1,469,659.01	-	1,346,738.22
	KTSG HEALTH SYSTEM DEV. IV	1,310,725.69	-	1,359,271.18
	KATSINA STATE RURAL ACCESSAND AGRIC MARKETING PROJECT	4,114,599.89	-	3,635,799.96
	KTSG SMALL EARTH DAM & REHAB.	125,192.84	-	197,380.34
	KTSG MULTI STATE WATER	3,609,719.12	-	5,726,806.04
	KTSG UBE	1,775,145.30	-	1,747,210.10
	KTSG HEALTH SYSTEM DEV.	1,005,494.20	-	1,040,356.23
	KTSG LOCAL EMPOWERMENT & ENVIRONMENT	5,221,901.78	-	5,403,001.76
	KTSG HIV/AIDS PROG.	1,015,084.76	-	1,069,280.18
	KTSG COMMUNITY & SOCIAL DEV. PROJECT	3,784,624.78	-	3,687,342.63
	KTSG THIRD NAT'L FADAMA PROJECT	3,325,006.16	-	3,239,623.20
	KTSG SECOND HIV/AIDS PROG.	4,082,248.28	-	3,978,792.56
	KTSG COMMUNITY & SOCIAL DEV. PROJECT (ADDITIONAL FINANCING)	-	-	215,176.47
	KTSG ACCELERATED NUTRITION RESULT	7,025,781.63	-	7,103,553.44
	KTSG COMMUNITY BASED AGRIC & RURAL DEVELOPMENT PROJECT	2,159,491.40	-	2,254,545.79
	KTSG ADOLOSCEMENTS GIRL INITIATIVE FOR LEARNING AND EMPOWERMENT PROJECT	62,155,412.59	-	58,456,166.45
	KATSINA STATE NIGERIA FOR WOMEN	3,000,000.00	-	-
	KTSG AGRIC & COMMUNINITY DEV PROJECT	4,142,732.45	-	-
	KTSG FADAMA DEV.	3,711,525.77	-	-
	Kaseed (Loan disbursed to 58,107 Individual Beneficiaries.)	65,212,454.12	-	-
	KTARDA (Small, Medium and Large Scale Farmers Loan)	10,825,002.49		
	KTARDA (Water Pump Loan Package)	1,352,157.40		
	KTARDA (Animal Traction Programme (ATP), 2013)	10,196,260.06		
	SUB-TOTAL	200,620,219.72	287,942,176,555.33	100,461,044.55
	Internal Loans			154,237,841,697.62
	SALARY BAIL OUT			7,982,860,163.94
	BUDGET SUPPORT			11,706,425,969.00
	EXCESS CRUDE OIL (IMFFRASTRUCTURAL LOAN)			7,446,291,253.90
	SMEDAN			-
	BRIDGING FACILITY			18,043,082,742.84
	SUKUK BOND (STATE)	11,432,725,208.00		22,184,715,208.00
	PENSION AND GRATUITY LIABILITIES	1,437,018,471.62		5,801,106,952.90
	CONTRACTORS' ARREARS	1,594,432,880.43		2,083,266,699.74
			14,464,176,560.05	75,247,748,990.32
	TOTAL		302,406,353,115.38	229,485,590,687.94

NOTE 27: CAPITAL EXPENDITURE

NOTE 27: CAPITAL EXPENDITURE		2025				BUDGET	VARIANCE	ACTUAL 2024
CODE	Ministries/Agency	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	ACTUAL 2024
-	ADMINISTRATIVE SECTOR							
011100100100	Government House	-	-	-	-	-	-	-
011100100200	Deputy Governor's Office	-	-	-	-	-	-	-
011113200100	Department of Inter-Governmental and Development Partners	-	-	885,956,993.81	885,956,993.81	6,090,000,000.00	5,204,043,006.19	1,190,130,899.49
011100600100	Directorate of Information and Communication Technology (DICT)	-	-	2,064,957,043.50	2,064,957,043.50	2,084,500,000.00	19,542,956.50	1,002,435,285.86
011100800100	Department of Strategic Monitoring and Evaluation (DSM&E)	-	-	161,424,800.00	161,424,800.00	200,000,000.00	38,575,200.00	78,805,833.56
011100900100	Katsina State Enterprise Development Agency (KASEDA)	-	-	513,860,000.00	513,860,000.00	3,100,000,000.00	2,586,140,000.00	2,583,580,650.00
011100900200	Katsina State Development Management Board	-	-	88,830,000.00	88,830,000.00	100,000,000.00	11,170,000.00	381,203,691.56
011100900300	Office of the Economic Adviser to the State Government	-	-	40,600,000.00	40,600,000.00	50,000,000.00	9,400,000.00	29,070,000.00
011100900400	Katsina State Social Investment Agency (KASIPA)	-	-	6,725,000.00	6,725,000.00	100,000,000.00	93,275,000.00	29,267,175.00
011101000100	State Bureau of Public Procurement	-	-	-	-	-	-	-
011100500100	Sustainable Development Goals (SDGs)	-	-	72,642,849.89	72,642,849.89	100,000,000.00	27,357,150.11	73,943,000.00
011101300100	Ministry of Internal Security and Home Affairs	-	-	3,620,732,800.40	3,620,732,800.40	5,640,469,500.00	2,019,736,699.60	-
011118300100	Department of Banking and Finance	-	-	73,802,589.16	73,802,589.16	603,845,333.33	530,042,744.17	880,969,855.23
011200300100	Katsina State House of Assembly	-	-	4,863,604,834.00	4,863,604,834.00	5,565,124,834.00	701,520,000.00	4,176,265,500.00
011200400100	Katsina State Assembly Service Commission	-	-	-	-	15,000,000.00	15,000,000.00	18,995,648.19
011200500100	Department of Legislative Matters	-	-	-	-	-	-	-
012300100100	Ministry of Information and Culture	-	-	164,565,908.00	164,565,908.00	16,150,000.00	148,415,908.00	-
012300100200	Department of Party Liaison	-	-	-	-	-	-	-
012300100300	Department of Political Affairs	-	-	-	-	-	-	-
012300300100	Katsina State Television Authority (KTTV)	-	-	630,362,167.06	630,362,167.06	1,877,632,346.00	1,247,270,178.94	34,737,060.59
012300400100	Katsina State Radio	-	-	4,750,000.00	4,750,000.00	821,976,262.36	817,226,262.36	-
012301300100	Government Printing Press	-	-	12,000,000.00	12,000,000.00	13,200,000.00	1,200,000.00	-
012301500100	History and Culture Bureau	-	-	312,939,122.59	312,939,122.59	437,697,500.00	124,758,377.41	41,842,400.00
012500100100	Office of the Head of Civil Service of the State (HOCSS)	-	-	2,897,351,651.98	2,897,351,651.98	3,250,000,000.00	352,648,348.02	3,950,614,673.22
012500200100	Bureau of Public Administration Reforms	-	-	1,200,000.00	1,200,000.00	50,000,000.00	48,800,000.00	-
012500500100	Department of Establishment, Pension and Training	-	-	71,427,461.83	71,427,461.83	647,852,816.00	576,425,354.17	-
012500500200	Department of Human Capital Development	-	-	34,809,900.00	34,809,900.00	85,000,000.00	50,190,100.00	57,920,000.00
012500600100	Pension Commission	-	-	-	-	-	-	-
014000100100	Office of the Auditor-General for the State	-	-	-	-	5,000,000.00	5,000,000.00	-
014000200200	Office of the Auditor-General for Local Government	-	-	11,884,800.00	11,884,800.00	151,769,700.00	139,884,900.00	-
014000300200	Audit Service Commission	-	-	-	-	-	-	-
014000400200	Katsina State Asset Management Agency	-	-	550,004,571.52	550,004,571.52	354,398,324.03	195,606,247.49	-
014700100100	Civil Service Commission	-	-	41,985,400.00	41,985,400.00	154,857,924.00	112,872,524.00	-
014800100100	State Independent Electoral Commission	-	-	-	-	50,000,000.00	50,000,000.00	113,875,000.00
014900100100	Local Government Service Commission	-	-	-	-	421,958,247.12	421,958,247.12	95,760,302.59
014903500100	Local Government Staff Pension Board	-	-	-	-	-	-	-
016100100100	Secretary to the Government of the State (SGS)	-	-	4,392,545,969.00	4,392,545,969.00	15,545,000,000.00	11,152,454,031.00	7,287,188,999.99
016300100100	Ministry of Religious Affairs	-	-	3,439,410,969.50	3,439,410,969.50	3,629,000,000.00	189,589,030.50	122,314,572.00
016300200100	Arabic and Islamic Education Bureau	-	-	91,870,100.00	91,870,100.00	256,000,000.00	164,129,900.00	294,625,568.55
016300300100	Pilgrims Welfare Board	-	-	12,770,000.00	12,770,000.00	-	12,770,000.00	-
016300300200	Katsina State Hisbah Board	-	-	10,000,000.00	10,000,000.00	100,000,000.00	90,000,000.00	139,943,741.48
016300300300	Katsina State Zakat and Endowment Board	-	-	45,821,496.00	45,821,496.00	162,500,000.00	116,678,504.00	159,122,889.67
016400100100	Ministry of Special Services	-	-	932,650,000.00	932,650,000.00	7,000,000,000.00	6,067,350,000.00	8,000,000,000.00
011101300300	OFFICE OF THE SPECIAL ADVISER ON SECURITY	-	-	-	-	-	-	2,376,976,329.06
-	-	-	-	-	-	-	-	-
-	-	-	-	26,051,486,428.24	26,051,486,428.24	58,678,932,786.84	32,627,446,358.60	33,119,589,076.04
-	ECONOMIC SECTOR							
021500100100	Ministry of Agriculture and Natural Resources	-	-	14,999,879,503.68	14,999,879,503.68	14,580,600,000.00	419,279,503.68	15,725,379,379.92
021500200100	Irrigation Board	-	-	266,125,640.45	266,125,640.45	3,233,833,357.55	2,967,707,717.10	7,647,102,791.00
021511000100	Katsina Farmers Supply Company	-	-	8,893,782,566.00	8,893,782,566.00	9,178,330,000.00	284,547,434.00	1,411,681,402.50
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	-	-	221,767,400.00	221,767,400.00	3,096,377,670.00	2,874,610,270.00	2,168,342,200.00
021511500100	Department of Livestock and Grazing Reserve	-	-	368,608,901.35	368,608,901.35	4,449,560,451.34	4,080,951,549.99	7,804,642,859.41
022000100100	Ministry of Finance	-	-	4,193,541,606.77	4,193,541,606.77	13,403,524,499.36	9,209,982,892.59	15,882,005,698.26
022000700100	Office of the Accountant-General	-	-	12,424,368,371.75	12,424,368,371.75	14,226,797,915.10	1,802,429,543.35	27,628,960,254.13
022000700200	Fiscal Responsibility Commission	-	-	-	-	82,940,000.00	82,940,000.00	25,000,000.00
022000800100	Katsina State Internal Revenue Revenue Service (KTIRS)	-	-	-	-	-	-	-
023800100100	Ministry of Budget and Economic Planning	-	-	653,566,059.13	653,566,059.13	1,170,420,486.35	516,854,427.22	208,367,685.64
023800400100	Katsina State Bureau of Statistics	-	-	227,990,220.00	227,990,220.00	248,979,000.00	20,988,780.00	44,823,000.00
022200100100	Ministry of Commerce, Industry and Tourism	-	-	125,999,960.00	125,999,960.00	175,975,000.00	49,975,040.00	366,761,582.00
022200200100	Investment Promotion Agency	-	-	572,829,609.98	572,829,609.98	1,251,587,500.00	678,757,890.02	295,577,043.00
022205300100	Department of Market Development	-	-	299,626,000.00	299,626,000.00	300,536,169.00	910,169.00	134,745,057.00
026000100100	Ministry of Lands and Physical Planning	-	-	2,150,227,741.55	2,150,227,741.55	4,606,572,625.72	2,456,344,884.17	825,047,320.01

SUPPLEMENTARY NOTES

026001000100	Katsina State Urban and Regional Planning Board (KURPB)	-	-	-	-	416,500,000.00	416,500,000.00	725,000,000.00
026000200100	Office of the Surveyor-General	-	-	78,675,000.00	78,675,000.00	165,000,000.00	86,325,000.00	-
026000300100	Katsina State Geographical Information Service (KATGIS)	-	-	6,412,500.00	6,412,500.00	232,350,000.00	225,937,500.00	-
022700100100	Department of Labour and Productivity	-	-	-	-	-	-	-
022700500100	Department of Employment Promotion	-	-	-	-	-	-	-
023100100100	Department of Power and Energy	-	-	97,295,587.80	97,295,587.80	253,700,000.00	156,404,412.20	94,925,521.64
023100300100	Rural Electrification Board (REB)	-	-	24,933,653,636.03	24,933,653,636.03	29,666,823,446.62	4,733,169,810.59	7,666,912,534.89
023400100100	Ministry of Works, Housing and Transport	-	-	80,703,894,726.21	80,703,894,726.21	101,802,225,326.45	21,098,330,600.24	65,431,872,676.28
023400100200	Katsina State Transport Authority (KTSTA)	-	-	-	-	-	-	-
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	-	-	2,009,153,592.67	2,009,153,592.67	2,408,197,433.70	399,043,841.03	748,218,316.55
023400500100	Katsina State Housing Authority	-	-	171,392,845.25	171,392,845.25	11,000,000,000.00	10,828,607,154.75	-
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	-	-	-	-	-	-	-
025200100100	Ministry of Water Resources	-	-	4,416,915,649.78	4,416,915,649.78	10,558,578,183.46	6,141,662,533.68	7,769,957,748.09
025200100200	Katsina State Water Board	-	-	16,410,385,877.18	16,410,385,877.18	29,846,375,914.00	13,435,990,036.82	2,966,936,517.35
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	-	-	198,793,314.00	198,793,314.00	2,216,334,040.00	2,017,540,726.00	383,337,202.40
025210400100	Small Town Water and Sanitation Agency	-	-	292,054,159.11	292,054,159.11	5,549,002,120.00	5,256,947,960.89	604,466,700.44
-	-	-	-	-	-	-	-	-
000000010001	-	-	-	-	-	-	-	-
-	-	-	-	174,716,940,468.69	174,716,940,468.69	264,121,121,138.65	89,404,180,669.96	166,560,063,490.51
-	LAW & JUSTICE	-	-	-	-	-	-	-
031801100100	Judicial Service Commission	-	-	29,275,000.00	29,275,000.00	55,300,000.00	26,025,000.00	34,950,000.00
031805100100	High Court of Justice	-	-	1,042,500,800.00	1,042,500,800.00	1,383,918,000.00	341,417,200.00	580,728,026.67
031805300100	Sharia Court of Appeal	-	-	250,730,400.00	250,730,400.00	495,256,000.00	244,525,600.00	392,930,778.37
031805400100	Sharia Commission	-	-	290,973,190.00	290,973,190.00	30,000,000.00	260,973,190.00	-
032600100100	Ministry of Justice	-	-	33,000,650.00	33,000,650.00	131,251,250.00	98,250,600.00	63,905,950.00
032600200100	Katsina State Anti Corruption Commission	-	-	22,682,000.00	22,682,000.00	155,000,000.00	-	-
-	-	-	-	1,669,162,040.00	1,669,162,040.00	2,250,725,250.00	449,245,210.00	1,072,514,755.04
-	SOCIAL SECTOR	-	-	-	-	-	-	-
051400100100	Ministry of Women Affairs	-	-	6,068,742,233.94	6,068,742,233.94	20,207,838,663.00	14,139,096,429.06	593,905,896.55
051400100200	Department of Girl Child Education and Child Development	317,645,810.28	-	625,170,000.00	317,645,810.28	625,170,000.00	307,524,189.72	58,584,767.00
051700100100	Ministry of Basic and Secondary Education	9,764,597,968.83	-	-	9,764,597,968.83	42,716,749,029.62	32,952,151,060.79	6,578,149,195.74
051700300100	State Universal Basic Education Board (SUBEB)	942,874,395.98	-	-	942,874,395.98	9,284,959,284.43	8,342,084,888.45	1,408,944,959.14
051700800100	Katsina State Library Board	11,576,900.00	-	-	11,576,900.00	20,000,000.00	8,423,100.00	33,210,910.68
051701000100	Agency for Mass Education	-	-	-	-	120,000,000.00	120,000,000.00	-
051702900100	Mathematical Improvement Project	24,886,150.00	-	-	24,886,150.00	38,500,000.00	13,613,850.00	-
051705300100	Science and Technical Education Board	170,397,471.33	-	-	170,397,471.33	499,999,999.70	329,602,528.37	36,355,858.63
051705400100	Teachers Service Board	-	-	-	-	42,000,000.00	42,000,000.00	-
056700100100	Ministry of Higher, Technical and Vocational Education	1,078,629,473.32	-	-	1,078,629,473.32	6,122,078,626.00	5,043,449,152.68	1,106,464,242.61
056701700100	Dr. Yusufu Bala Usman College of Education and Legal Studies, Daura	19,334,100.00	-	-	19,334,100.00	169,700,000.00	150,365,900.00	24,973,500.00
056701800100	Hassan Usman Katsina Polytechnic	275,239,586.59	-	-	275,239,586.59	320,000,000.00	44,760,413.41	146,807,664.75
056701900100	Isa Kaita College of Education, Dutsin-Ma	31,146,497.00	-	-	31,146,497.00	350,000,000.00	318,853,503.00	55,484,886.00
056782100100	Umaru Musa Yaradua University, Katsina	135,842,303.00	-	-	135,842,303.00	386,064,007.00	250,221,704.00	40,000,000.00
056705600100	Katsina State Scholarship Board	930,110,825.69	-	-	930,110,825.69	4,246,000,000.00	3,315,889,174.31	995,904,538.60
056700700100	Katsina State Institute of Technology and Management (KTSITM)	124,970,031.80	-	-	124,970,031.80	340,476,472.00	215,506,440.20	7,506,300.00
055400100100	Ministry for Rural and Social Development	-	-	200,533,964.06	200,533,964.06	36,329,016,569.25	36,128,482,605.19	-
055400200100	Department of Rural Economy	-	-	77,283,333.33	77,283,333.33	1,000,000,000.00	922,716,666.67	4,000,000,000.00
055400300100	Katsina State Rural Access Road Agency (RARA)	-	-	-	-	-	-	-
052100100100	Ministry of Health	-	24,263,715,308.57	-	24,263,715,308.57	32,401,702,909.47	8,137,987,600.90	15,611,908,297.88
052100200100	Contributory Health Care Management Agency	-	170,575,970.56	-	170,575,970.56	2,845,000,000.00	2,674,424,029.44	-
052100300100	State Primary Health Care Agency	-	2,294,673,703.10	-	2,294,673,703.10	5,193,434,447.30	2,898,760,744.20	410,796,229.96
052110200100	Hospital Services Management Board (HSMB)	-	154,979,304.30	-	154,979,304.30	126,000,000.00	28,979,304.30	69,735,800.00
052110400100	College of Nursing and Midwifery	34,302,000.00	-	-	34,302,000.00	183,605,750.00	149,303,750.00	53,000,000.00
052110600100	College of Health Sciences	39,289,730.00	-	-	39,289,730.00	84,750,000.00	45,460,270.00	67,978,377.86
052111300100	Department of Drugs, Narcotics and Human Trafficking	-	39,908,238.78	-	39,908,238.78	100,000,000.00	60,091,761.22	15,229,635.67
052111300200	Drugs and Medical Supply Agency	-	897,860,046.86	-	897,860,046.86	1,130,500,000.00	232,639,953.14	194,505,000.00
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	-	69,710,600.00	-	69,710,600.00	197,500,000.00	127,789,400.00	20,346,500.00
053500100100	Ministry of Environment	-	-	5,405,244,015.40	5,405,244,015.40	32,837,573,622.88	27,432,329,607.48	4,535,187,878.51
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	-	-	104,468,850.00	104,468,850.00	4,025,000,000.00	3,920,531,150.00	-
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	-	-	395,699,700.00	395,699,700.00	2,017,191,120.00	1,621,491,420.00	212,420,456.00
055100100100	Ministry for Local Government	-	-	4,952,703.00	4,952,703.00	89,389,477.28	84,436,774.28	-
055100200100	Department of Chieftaincy Affairs	-	-	-	-	-	-	-
055100300100	Department of Community Development	-	-	333,421,520.26	333,421,520.26	200,000,000.00	133,421,520.26	36,262,361.46
053900100100	Ministry of Youth and Sports Development	-	-	1,028,599,074.07	1,028,599,074.07	1,196,715,335.80	168,116,261.73	245,739,916.27
053900300100	Katsina State Sports Council	-	-	75,523,350.00	75,523,350.00	77,000,000.00	1,476,650.00	-
053900400100	State Emergency Management Agency (SEMA)	-	-	1,627,924,299.43	1,627,924,299.43	3,700,000,000.00	2,072,075,700.57	334,854,000.00

SUPPLEMENTARY NOTES

051300200100	Katsina United	-	-	-	-	-	-	-	-
053900200100	Department of Youth Development	-	-	-	-	-	-	-	-
056400100100	MINISTRY OF RURAL DEV.	-	-	-	-	-	-	-	814,364,431.02
-	-	-	-	-	-	-	-	-	-
-	SUB-TOTAL SOCIAL SECTOR	13,900,843,243.82	27,891,423,172.17	15,322,393,043.49	57,114,659,459.48	209,223,915,313.73	152,109,255,854.25	37,708,621,604.33	37,708,621,604.33
-	GRAND TOTAL	13,900,843,243.82	27,891,423,172.17	217,759,981,980.42	259,552,248,396.41	534,274,694,489.22	274,590,128,092.81	238,460,788,925.92	238,460,788,925.92

NOTE 27: CAPITAL EXPENDITURE		2025				BUDGET	VARIANCE	ACTUAL 2024
		BED	PHC	OTHERS	ACTUAL			
					N	N	N	N
010000000000	ADMINISTRATION	-	-	26,051,486,428.24	26,051,486,428.24	58,678,932,786.84	32,627,446,358.60	33,119,589,076.04
020000000000	ECONOMIC	-	-	174,716,940,468.69	174,716,940,468.69	264,121,121,138.65	89,404,180,669.96	166,560,063,490.51
030000000000	LAW & JUSTICE	-	-	1,669,162,040.00	1,669,162,040.00	2,250,725,250.00	581,563,210.00	1,072,514,755.04
050000000000	SOCIAL	13,900,843,243.82	27,891,423,172.17	15,322,393,043.49	57,114,659,459.48	209,223,915,313.73	152,109,255,854.25	37,708,621,604.33
	TOTAL SALARIES	13,900,843,243.82	27,891,423,172.17	217,759,981,980.42	259,552,248,396.41	534,274,694,489.22	274,722,446,092.81	238,460,788,925.92

TOTAL EXPENDITURE BY FUNCTION SEGMENT OF NCOA BY KATSINA STATE, 2025

	TOTAL EXPENDITURE	CAPITAL EXPENDITURE	RECURRENT EXPENDITURE	GENERAL PUBLIC SERVICE
GENERAL PUBLIC SERVICES		CAPITAL EXP.	RECURRENT EXP.	TOTAL EXP.
EXECUTIVE ORGAN		8,355,477,856.20	12,641,490,425.11	20,996,968,281.31
LEGISLATIVE ORGANS		4,863,604,834.00	5,022,491,849.90	9,886,096,683.90
FINANCIAL & FISCAL AFFAIRS		17,253,601,939.20	25,281,594,336.49	42,535,196,275.69
OVERALL PLANINIG & STATISTICS		881,556,279.13	211,586,061.92	1,093,142,341.05
BASIC RESEARCH		250,254,800.00	152,794,400.00	403,049,200.00
SUB TOTAL		31,604,495,708.53	43,309,957,073.42	74,914,452,781.95
DEFENSE				
MILITIRY		-	-	
CIVIL DEFENSE		3,630,732,800.40	273,656,750.00	3,904,389,550.40
R&D DEFENSE		-	-	
SUB TOTAL		3,630,732,800.40	273,656,750.00	3,904,389,550.40
PUBLIC ORDER & SAFETY				
POLICE SERVICE		-	-	
FIRE PROTECTION SERVICE		-	-	
LAW COURT		1,646,480,040.00	1,373,054,987.80	3,019,535,027.80
R&D PUBLIC ORDER & SAFETY		22,682,000.00	87,389,000.00	110,071,000.00
SUB TOTAL		1,669,162,040.00	1,460,443,987.80	3,129,606,027.80
ECONOMIC				
GENERAL ECONOMIC & COMMERCIAL AFFAIRS		1,552,915,569.98	282,641,303.96	1,835,556,873.94
GENERAL LABOUR AFFAIRS		2,975,346,951.98	808,799,132.96	3,784,146,084.94
AGRICULTURE, FORESTRY, FISHING & HUNTING		24,750,164,011.48	49,726,016.08	24,799,890,027.56
FUEL & ENERGY		97,295,587.80	3,913,248.00	101,208,835.80
MINING, MANUFACTURING & CONSTRUCTION		82,713,048,318.88	15,058,336.00	82,728,106,654.88
TRANSPORTATION		-	39,941,801.05	39,941,801.05
COMMUNICATION		635,112,167.06	12,387,560.00	647,499,727.06
SUB TOTAL		112,723,882,607.18	1,212,467,398.05	113,936,350,005.23
ENVIRONMENTAL PROTECTION				
WASTE MANAGEMENT		5,405,244,015.40	7,653,696.00	5,412,897,711.40
WASTE WATER MANAGEMENT		198,793,314.00	1,654,344.00	200,447,658.00
POLLUTION		395,699,700.00	15,000,556.00	410,700,256.00
PROTECTION OF LANDSCAPE		104,468,850.00	8,329,087.37	112,797,937.37
SUB TOTAL		6,104,205,879.40	32,637,683.37	6,136,843,562.77
HOUSING & COMMUNITY DEV.				
HOUSING DEV.		2,406,708,086.80	50,461,292.00	2,457,169,378.80
COMMUNITY DEV.		415,657,556.59	91,675,888.00	507,333,444.59
WATER SUPPLY		21,119,355,686.07	14,819,016.00	21,134,174,702.07
STREET LIGHTING		24,933,653,636.03	2,559,564.00	24,936,213,200.03
SUB TOTAL		48,875,374,965.49	159,515,760.00	49,034,890,725.49

SUPPLEMENTARY NOTES

HEALTH				
	MEDICAL PRODUCTS, APPLIANCES & EQUIPMENT	937,768,285.64	61,481,862.97	999,250,148.61
	OUTPATIENT SERVICES	-	-	-
	HOSPITAL SERVICES	154,979,304.30	425,028,075.61	580,007,379.91
	PUBLIC HEALTH SERVICES	26,798,675,582.23	109,789,240.13	26,908,464,822.36
	RESEARCH & DEV. HEALTH	-	-	-
	SUB TOTAL	27,891,423,172.17	596,299,178.71	28,487,722,350.88
RECREATION, CULTURE AND RELIGIOUN				
	RECREATION & SPORTING SERVICES	1,104,122,424.07	671,873,087.00	1,775,995,511.07
	CULTURE SERVICES	477,505,030.59	1,007,140,844.39	1,484,645,874.98
	BROADCASTING & PUBLISHING	12,000,000.00	3,443,000.00	15,443,000.00
	RELIGIOUS & OTHER COMMUNITY RELIGION	3,498,002,465.50	2,575,122,789.53	6,073,125,255.03
	R&D RECREATION & RELIGION	91,870,100.00	5,807,976.00	97,678,076.00
	SUB TOTAL	5,183,500,020.16	4,263,387,696.92	9,446,887,717.08
EDUCATION				
	PRE PRIMARY	1,260,520,206.26	121,320,740.00	1,381,840,946.26
	SECONDARY	9,959,881,590.16	2,042,385,094.00	12,002,266,684.16
	POST SECONDARY NON TERTIARY EDUCATION	-	2,168,976.00	2,168,976.00
	TERTIARY EDUCATION	535,154,216.59	159,654,036.00	694,808,252.59
	EDUCATION NOT DEFINABLE BY LEVEL	1,078,629,473.32	51,252,280.00	1,129,881,753.32
	SUBSIDIARY SERVICES TO EDUCATION	941,687,725.69	12,756,080.00	954,443,805.69
	RESEARCH & DEV. EDUCATION	124,970,031.80	25,612,392.00	150,582,423.80
	SUB TOTAL	13,900,843,243.82	2,415,149,598.00	16,315,992,841.82
SOCIAL PROTECTION				
	SICKNESS & DISABILITY	-	-	-
	OLD AGE	71,427,461.83	738,756,267.46	810,183,729.29
	SURVIVORS	-	-	-
	FAMILY & CHILDREN	6,068,742,233.94	9,879,588.00	6,078,621,821.94
	UNEMPLOYMENT	-	24,714,785.61	24,714,785.61
	HOUSING	-	-	-
	SOCIAL EXCLUSION	1,627,924,299.43	5,326,500.00	1,633,250,799.43
	R&D SOCIAL PROTECTION	200,533,964.06	56,835,996.00	257,369,960.06
	SUB TOTAL	7,968,627,959.26	835,513,137.07	8,804,141,096.33
	GRAND TOTAL	259,552,248,396.41	54,559,028,263.34	314,111,276,659.75

REGION SEGMENT OF NGDA BY KATSINA STATE, 2024																					
S/N	ECONOMIC EMPOWERMENT	S & B ORIENTATION	POVERTY FIE	IMPROVEMENT TO HUMAN HEALTH	EMBARMING SKILL AND KNOWLEDGE	HOUSING AND URBAN DEVELOPMENT	GENDER	YEARS	ENVIRONMENTAL IMPROVEMENT	WATER RESOURCE AND RURAL DEV	INFORMATION AND COMMUNICATION TECHNOLOGY	GROWING THE PRIVATE SECTOR	REFORMS OF GOVERNMENT AND GOVERNANCE	POWER	RAIL	ROAD	AIRWAYS	SEA PORTS	SUPPLYING	OIL AND GAS INFRASTRUCTURE	2024 TOTAL CAPITAL EXPENDITURE
	20,776,426,533.44	-	1,988,027,559.26	27,891,421,172.37	13,900,841,249.82	85,535,413,562.27	-	-	6,104,205,879.40	31,113,335,886.07	5,818,632,187.21	-	14,888,244,780.00	35,030,949,223.83	-	-	-	-	22,051,145,818.75	-	250,352,248,396.41

SUPPLEMENTARY NOTES

CAPITAL EXPENDITURE BY GEO LOCATION SEGMENT OF NCOA			
	LGA	AMOUNT	TOTAL CAPITAL EXPENDITURE
DAURA ZONE			
	DAURA	15,031,752,272.15	
	SANDAMU	1,257,636,644.28	
	KANKIA	2,155,948,533.06	
	DUTSI	328,782,151.29	
	ZANGO	926,458,994.62	
	BAURE	437,777,327.13	
	BINDAWA	379,686,491.66	
	NGAWA	3,054,260,421.83	
	MANI	525,213,017.64	
	KUSADA	4,697,572,303.70	
	MAIADUA	510,840,027.42	
	MASHI	5,733,625,348.75	
	TOTAL EXP.		35,039,553,533.52
FUNTUA ZONE			
	FUNTUA	41,210,198,922.81	
	BAKORI	4,719,915,773.82	
	FASKARI	15,041,722,606.83	
	DANDUME	556,530,256.48	
	DANJA	833,832,529.61	
	KAFUR	1,681,145,030.82	
	KANKARA	475,650,426.82	
	MALUMFASHI	1,525,162,502.19	
	MATAZU	8,184,268,477.66	
	MUSAWA	14,346,541,213.78	
	SABUA	970,557,955.94	
	TOTAL EXP.		89,545,525,696.76

SUPPLEMENTARY NOTES

KATSINA ZONE			
	KATSINA	58,939,403,472.74	
	BATAGARAWA	10,568,444,760.63	
	JIBIA	7,475,142,274.92	
	BATSARI	4,908,229,634.02	
	CHARANCHI	19,917,453,587.34	
	DAN MUSA	4,066,818,839.62	
	DUTSINMA	19,307,735,620.38	
	KAITA	4,268,025,768.72	
	KURFI	1,465,355,513.93	
	RIMI	1,150,334,564.33	
	SAFANA	2,900,225,129.50	
	TOTAL EXP.		134,967,169,166.13
	TOTAL CAPITAL EXPENDITURE		259,552,248,396.41

NOTE 27: ASSETS FOR THE PERIOD

27.1 LAND & BUILDING		2025						ACTUAL 2024	
CODE	Ministries/Agency	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE		
011113200100	Ministries/Agency								
011113200100	Department of Inter-Governmental and Development Partners	-	-	131,508,909.83	131,508,909.83	903,982,096.72	772,473,186.89		932,566,524.02
011100600100	Directorate of Information and Communication Technology (DICT)	-	-	668,190,869.97	668,190,869.97	674,514,694.06	6,323,824.09		157,231,307.00
011100900100	Katsina State Enterprise Development Agency (KASEDA)	-	-	104,715,000.00	104,715,000.00	631,721,675.16	527,006,675.16		286,246,838.85
011100500100	Sustainable Development Goals (SDGs)	-	-	59,707,699.89	59,707,699.89	22,485,798.82			-
011101300100	Ministry of Internal Security and Home Affairs	-	-	343,918,968.00	343,918,968.00	535,765,701.70	191,846,733.70		-
012300400100	Katsina State Radio	-	-	4,750,000.00	4,750,000.00	821,976,262.36	817,226,262.36		-
012301500100	History and Culture Bureau	-	-	272,649,122.59	272,649,122.59	381,345,222.51	108,696,099.92		-
012500500100	Department of Establishment,Pension and Training	-	-	49,921,055.00	49,921,055.00	452,787,978.61	402,866,923.61		-
014700100100	Civil Service Commission	-	-	38,485,400.00	38,485,400.00	141,948,609.48	103,463,209.48		-
016300100100	Ministry of Religious Affairs	-	-	2,267,525,000.00	2,267,525,000.00	2,392,516,712.30	124,991,712.30		35,564,574.57
021500200100	Irrigation Board	-	-	84,555,740.45	84,555,740.45	1,027,481,506.77	942,925,766.32		-
021511000100	Katsina Farmers Supply Company	-	-	17,602,066.00	17,602,066.00	18,165,226.01	563,160.01		15,655,302.50
021511500100	Department of Livestock and Grazing Reserve	-	-	90,798,280.08	90,798,280.08	1,096,046,336.95	1,005,248,056.87		-
022000100100	Ministry of Finance	-	-	58,628,023.54	58,628,023.54	187,388,661.79	128,760,638.25		862,332,092.98
022000700100	Office of the Accountant-General	-	-	2,139,200,113.89	2,139,200,113.89	2,449,538,423.98	310,338,310.09		6,978,726,041.11
022200100100	Ministry of Commerce, Industry and Tourism	-	-	38,342,460.00	38,342,460.00	53,550,131.27	15,207,671.27		2,814,832.00
022200200100	Investment Promotion Agency	-	-	223,963,027.98	223,963,027.98	489,341,544.85	265,378,516.87		-
026000100100	Ministry of Lands and Physical Planning	-	-	138,833,552.47	138,833,552.47	297,432,141.71	158,598,589.24		-
023100300100	Rural Electrification Board (REB)	-	-	44,417,280.00	44,417,280.00	52,849,037.81	8,431,757.81		22,514,680.65
023400100100	Ministry of Works, Housing and Transport	-	-	4,751,828,368.84	4,751,828,368.84	5,994,093,642.67	1,242,265,273.83		7,299,645,603.63
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	-	-	225,402,543.89	225,402,543.89	270,170,398.98	44,767,855.09		-
023400500100	Katsina State Housing Authority	-	-	171,392,845.25	171,392,845.25	11,000,000,000.00	10,828,607,154.75		-
025200100200	Katsina State Water Board	-	-	62,914,465.12	62,914,465.12	114,425,632.06	51,511,166.94		193,685,678.87
025210400100	Small Town Water and Sanitation Agency	-	-	59,612,479.60	59,612,479.60	1,132,631,621.09	1,073,019,141.49		-
031805400100	Sharia Commission	-	-	8,579,595.00	8,579,595.00	884,575.83	(7,695,019.17)		-
051400100200	Department of Girl Child Education and Child Development	7,256,500.00	-	-	7,256,500.00	14,281,775.36	7,025,275.36		-
051700100100	Ministry of Basic and Secondary Education	2,294,897,130.14	-	-	2,294,897,130.14	10,039,383,604.93	7,744,486,474.79		4,791,055,310.00
051700300100	State Universal Basic Education Board (SUBEB)	382,070,693.49	-	-	382,070,693.49	3,762,442,641.30	3,380,371,947.81		12,121,292.84
051705300100	Science and Technical Education Board	45,852,770.29	-	-	45,852,770.29	134,546,510.30	88,693,740.01		29,985,858.63
056700100100	Ministry of Higher, Technical and Vocational Education	413,177,460.10	-	-	413,177,460.10	2,345,110,123.35	1,931,932,663.25		-
056701800100	Hassan Usman Katsina Polytechnic	207,153,586.59	-	-	207,153,586.59	240,841,619.22	33,688,032.63		-
056705600100	Katsina State Scholarship Board	23,743,138.64	-	-	23,743,138.64	108,388,553.15	84,645,414.51		-
056700700100	Katsina State Institute of Technology and Management (KTSITM)	24,173,356.00	-	-	24,173,356.00	65,859,461.25	41,686,105.25		-
055400100100	Ministry for Rural and Social Development	-	-	58,050,928.64	58,050,928.64	10,516,588,341.07	10,458,537,412.43		-
052100100100	Ministry of Health	-	10,840,600,993.87	-	10,840,600,993.87	14,476,510,637.24	3,635,909,643.37		2,915,351,344.05
052100300100	State Primary Health Care Agency	-	1,675,699,703.10	-	1,675,699,703.10	3,792,537,714.47	2,116,838,011.37		38,250,000.00
052110400100	College of Nursing and Midwifery	20,000,000.00	-	-	20,000,000.00	107,052,504.23	87,052,504.23		-
052111300100	Department of Drugs, Narcotics and Human Trafficking	-	39,908,238.78	-	39,908,238.78	100,000,000.00	60,091,761.22		-
052111300200	Drugs and Medical Supply Agency	-	310,508,506.86	-	310,508,506.86	390,962,787.83	80,454,280.97		15,601,116.06
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	-	2,000,000.00	-	2,000,000.00	5,666,283.18	3,666,283.18		-
053500100100	Ministry of Environment	-	-	4,502,105,413.40	4,502,105,413.40	27,350,886,944.10	22,848,781,530.70		818,836,536.27
055100100100	Ministry for Local Government	-	-	4,952,703.00	4,952,703.00	89,389,477.28	84,436,774.28		-
055100300100	Department of Community Development	-	-	76,237,670.26	76,237,670.26	45,730,503.66	(30,507,166.60)		15,416,959.06
053900100100	Ministry of Youth and Sports Development	-	-	607,279,794.07	607,279,794.07	706,534,801.56	99,255,007.49		116,196,087.98
053900400100	State Emergency Management Agency (SEMA)	-	-	1,198,084,219.43	1,198,084,219.43	2,723,045,299.74	1,524,961,080.31		-
011200400100	Katsina State Assembly Service Commission	-	-	-	-	15,000,000.00	15,000,000.00		-
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVT.	-	-	-	-	-	-		50,000,000.00
011101300300	OFFICE OF THE SPECIAL ADVISER ON SECURITY	-	-	-	-	-	-		50,837,600.62
016300200100	KATSINA STATE ARABIC & ISLAMI EDUCATION B	-	-	-	-	-	-		15,000,000.00
011200400100	KATSINA STATE ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-		18,995,648.19
011100900200	KATSINA STATE DEV. MANAGEMENT BOARD	-	-	-	-	-	-		367,484,191.56
016300300300	KATSINA STATE ZAKKAT & WAQAF BOARD	-	-	-	-	-	-		11,916,015.67
021511600100	IRRIGATION BOARD	-	-	-	-	-	-		15,650,000.00
023800100100	MINISTRY OF BUDGET	-	-	-	-	-	-		111,628,685.64
021500100100	MINISTRY OF AGRICULTURE	-	-	-	-	-	-		17,452,300.00
026000100100	MINISTRY OF LANDS & SURVEY	-	-	-	-	-	-		551,516,066.76
025200100100	MINISTRY OF WATER RESOURCES	-	-	-	-	-	-		38,352,249.29
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	-	-	-	-	-	-		183,337,202.40
053900400100	STATE EMERGENCY MANAGEMENT AGENCY	-	-	-	-	-	-		72,696,023.29
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-	-	-		95,066,380.00
051700800100	LIBRARY BOARD	-	-	-	-	-	-		23,979,726.48
051800100100	MINISTRY OF HIGHER, TECH. & VOCATIONAL EDUCATION	-	-	-	-	-	-		148,291,327.85
051801800100	HUK POLY	-	-	-	-	-	-		89,807,664.75

SUPPLEMENTARY NOTES

052110600100	COLL OF HEALTH SCIENCES	-	-	-	-	-	-	-	40,644,877.86
052110200100	HSMB	-	-	-	-	-	-	-	8,310,607.01
053501600100	SEPA	-	-	-	-	-	-	-	1,243,450.00
056400100100	MINISTRY OF RURAL DEV.	-	-	-	-	-	-	-	154,779,070.71
	SUB-TOTAL LAND & BUILDING	3,418,324,635.25	12,868,717,442.61	18,504,153,596.19	34,791,195,674.05	108,233,510,916.63	73,442,315,242.58	27,606,787,069.15	

27.2 INFRASTRUCTURE		2025					BUDGET	VARIANCE	ACTUAL 2024
CODE	Ministries/Agencie	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	ACTUAL 2024	
011100100100	Government House	-	-	-	-	-	-	-	
011100100200	Deputy Governor's Office	-	-	-	-	-	-	-	
011113200100	Department of Inter-Governmental and Development Partners	-	-	668,830,771.98	668,830,771.98	4,597,491,108.28	3,928,660,336.30	238,013,075.47	
011100600100	Directorate of Information and Communication Technology (DICT)	-	-	319,494,432.93	319,494,432.93	322,518,159.66	3,023,726.73	131,440,850.86	
011100800100	Department of Strategic Monitoring and Evaluation (DSM&E)	-	-	154,709,800.00	154,709,800.00	191,680,336.60	36,970,536.60	78,805,833.56	
011100900100	Katsina State Enterprise Development Agency (KASEDA)	-	-	409,145,000.00	409,145,000.00	2,468,278,324.84	2,059,133,324.84	1,714,511,811.15	
011100900300	Office of the Economic Adviser to the State Government	-	-	40,600,000.00	40,600,000.00	9,400,000.00	9,400,000.00	29,070,000.00	
011100900400	Katsina State Social Investment Agency (KASIPA)	-	-	6,725,000.00	6,725,000.00	100,000,000.00	93,275,000.00	29,267,175.00	
011100500100	Sustainable Development Goals (SDGs)	-	-	12,935,150.00	12,935,150.00	17,806,501.29	4,871,351.29	-	
011101300100	Ministry of Internal Security and Home Affairs	-	-	2,146,266,332.40	2,146,266,332.40	3,343,508,194.10	1,197,241,861.70	-	
011118300100	Department of Banking and Finance	-	-	13,802,589.16	13,802,589.16	112,931,390.99	99,128,801.83	880,969,855.23	
011200300100	Katsina State House of Assembly	-	-	4,863,604,834.00	4,863,604,834.00	5,565,124,834.00	701,520,000.00	4,072,265,500.00	
012300100100	Ministry of Information and Culture	-	-	164,565,908.00	164,565,908.00	16,150,000.00	(148,415,908.00)	-	
012300300100	Katsina State Television Authority (KTTV)	-	-	134,372,167.06	134,372,167.06	400,248,524.51	265,876,357.45	34,737,060.59	
012301500100	History and Culture Bureau	-	-	40,290,000.00	40,290,000.00	56,352,277.49	16,062,277.49	41,842,400.00	
012500100100	Office of the Head of Civil Service of the State (HOCSS)	-	-	547,203,648.80	547,203,648.80	613,806,010.53	66,602,361.73	846,942,693.12	
012500200100	Bureau of Public Administration Reforms	-	-	1,200,000.00	1,200,000.00	50,000,000.00	48,800,000.00	-	
012500500100	Department of Establishment, Pension and Training	-	-	9,390,213.83	9,390,213.83	85,169,993.68	75,779,779.85	-	
012500500200	Department of Human Capital Development	-	-	34,809,900.00	34,809,900.00	85,000,000.00	50,190,100.00	57,920,000.00	
014000200200	Office of the Auditor-General for Local Government	-	-	11,884,800.00	11,884,800.00	151,769,700.00	139,884,900.00	-	
014000400200	Katsina State Asset Management Agency	-	-	113,027,500.00	113,027,500.00	72,829,861.14	(40,197,638.86)	-	
014700100100	Civil Service Commission	-	-	3,500,000.00	3,500,000.00	12,909,314.52	9,409,314.52	-	
016100100100	Secretary to the Government of the State (SGS)	-	-	4,253,602,130.00	4,253,602,130.00	15,053,284,718.59	10,799,682,588.59	7,237,188,999.99	
016300100100	Ministry of Religious Affairs	-	-	1,171,885,969.50	1,171,885,969.50	1,236,483,287.70	64,597,318.20	76,749,997.43	
016300200100	Arabic and Islamic Education Bureau	-	-	91,870,100.00	91,870,100.00	256,000,000.00	164,129,900.00	279,625,568.55	
016300300100	Pilgrims Welfare Board	-	-	12,770,000.00	12,770,000.00	-	(12,770,000.00)	-	
016300300200	Katsina State Hisbah Board	-	-	10,000,000.00	10,000,000.00	100,000,000.00	90,000,000.00	113,236,731.08	
016300300300	Katsina State Zakat and Endowment Board	-	-	34,275,000.00	34,275,000.00	121,551,847.63	87,276,847.63	147,206,874.00	
016400100100	Ministry of Special Services	-	-	892,650,000.00	892,650,000.00	6,699,780,196.22	5,807,130,196.22	8,000,000,000.00	
021500100100	Ministry of Agriculture and Natural Resources	-	-	8,414,246,984.68	8,414,246,984.68	8,179,050,342.02	(235,196,642.66)	12,326,550,023.92	
021500200100	Irrigation Board	-	-	154,309,900.00	154,309,900.00	1,875,101,178.44	1,720,791,278.44	-	
021511000100	Katsina Farmers Supply Company	-	-	338,050,500.00	338,050,500.00	348,866,078.37	10,815,578.37	1,254,563,250.51	
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	-	-	174,367,400.00	174,367,400.00	2,434,565,782.60	2,260,198,382.60	2,158,354,200.00	
021511500100	Department of Livestock and Grazing Reserve	-	-	277,810,621.27	277,810,621.27	3,353,514,114.39	3,075,703,493.12	7,804,642,859.41	
022000100100	Ministry of Finance	-	-	3,695,895,296.35	3,695,895,296.35	11,812,932,312.80	8,117,037,016.45	12,634,268,308.36	
022000700100	Office of the Accountant-General	-	-	9,411,920,283.31	9,411,920,283.31	10,777,327,575.71	1,365,407,292.40	8,086,975,413.41	
023800100100	Ministry of Budget and Economic Planning	-	-	653,566,059.13	653,566,059.13	1,170,420,486.35	516,854,427.22	96,739,000.00	
023800400100	Katsina State Bureau of Statistics	-	-	227,990,220.00	227,990,220.00	248,979,000.00	20,988,780.00	44,823,000.00	
022200100100	Ministry of Commerce, Industry and Tourism	-	-	79,495,000.00	79,495,000.00	111,024,897.35	31,529,897.35	363,534,250.00	
022200200100	Investment Promotion Agency	-	-	48,634,582.00	48,634,582.00	106,262,724.27	57,628,142.27	-	
022205300100	Department of Market Development	-	-	299,626,000.00	299,626,000.00	300,536,169.00	910,169.00	134,745,057.00	
026000100100	Ministry of Lands and Physical Planning	-	-	1,996,957,386.28	1,996,957,386.28	4,278,211,583.18	2,281,254,196.90	-	
023100100100	Department of Power and Energy	-	-	75,545,587.80	75,545,587.80	196,986,482.72	121,440,894.92	60,744,768.50	
023100300100	Rural Electrification Board (REB)	-	-	2,354,185,789.45	2,354,185,789.45	2,801,082,231.90	446,896,442.45	532,784,022.24	
023400100100	Ministry of Works, Housing and Transport	-	-	68,092,163,655.35	68,092,163,655.35	85,893,423,247.10	17,801,259,591.75	57,808,786,679.02	
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	-	-	1,776,781,048.78	1,776,781,048.78	2,129,672,702.74	352,891,653.96	748,218,316.55	
025200100100	Ministry of Water Resources	-	-	4,387,529,566.57	4,387,529,566.57	10,488,331,141.93	6,100,801,575.36	7,429,356,911.24	
025200100200	Katsina State Water Board	-	-	14,814,164,322.06	14,814,164,322.06	26,943,249,264.04	12,129,084,941.98	1,872,562,138.32	
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	-	-	66,311,314.00	66,311,314.00	739,300,630.88	672,989,316.88	-	
025210400100	Small Town Water and Sanitation Agency	-	-	232,441,679.51	232,441,679.51	4,416,370,498.91	4,183,928,819.40	604,466,700.44	
031801100100	Judicial Service Commission	-	-	9,325,000.00	9,325,000.00	17,614,773.70	8,289,773.70	15,150,000.00	
031805100100	High Court of Justice	-	-	662,500,800.00	662,500,800.00	879,468,660.49	216,967,860.49	430,728,026.67	
031805300100	Sharia Court of Appeal	-	-	250,730,400.00	250,730,400.00	495,256,000.00	244,525,600.00	309,930,778.37	

SUPPLEMENTARY NOTES

031805400100	Sharia Commission	-	-	123,814,000.00	123,814,000.00	12,765,505.99	(111,048,494.01)	-
032600100100	Ministry of Justice	-	-	33,000,650.00	33,000,650.00	131,251,250.00	98,250,600.00	57,225,950.00
032600200100	Katsina State Anti Corruption Commission	-	-	22,682,000.00	22,682,000.00	155,000,000.00	132,318,000.00	-
051400100100	Ministry of Women Affairs	-	-	6,068,742,233.94	6,068,742,233.94	20,207,838,663.00	14,139,096,429.06	495,143,016.55
051400100200	Department of Girl Child Education and Child Development	310,389,310.28	-	-	310,389,310.28	610,888,224.64	300,498,914.36	58,584,767.00
051700100100	Ministry of Basic and Secondary Education	5,406,001,825.81	-	-	5,406,001,825.81	23,649,393,859.73	18,243,392,033.92	1,463,736,970.74
051700300100	State Universal Basic Education Board (SUBEB)	387,153,490.42	-	-	387,153,490.42	3,812,495,503.86	3,425,342,013.44	1,396,823,666.30
051700800100	Katsina State Library Board	11,576,900.00	-	-	11,576,900.00	20,000,000.00	8,423,100.00	1,147,000.00
051702900100	Mathematical Improvement Project	24,886,150.00	-	-	24,886,150.00	38,500,000.00	13,613,850.00	-
051705300100	Science and Technical Education Board	95,397,900.00	-	-	95,397,900.00	279,927,569.34	184,529,669.34	6,370,000.00
056700100100	Ministry of Higher, Technical and Vocational Education	617,831,378.22	-	-	617,831,378.22	3,506,683,591.20	2,888,852,212.98	-
056701700100	Dr.Yusufu Bala Usman College of Education and Legal Studies, Daura	15,000,000.00	-	-	15,000,000.00	131,658,572.16	116,658,572.16	-
056701800100	Hassan Usman Katsina Polytechnic	68,086,000.00	-	-	68,086,000.00	79,158,380.78	11,072,380.78	-
056701900100	Isa Kaita College of Education, Dutsin-Ma	31,146,497.00	-	-	31,146,497.00	350,000,000.00	318,853,503.00	-
056782100100	Umaru Musa Yaradua University, Katsina	115,842,303.00	-	-	115,842,303.00	329,223,980.22	213,381,677.22	-
056705600100	Katsina State Scholarship Board	906,367,687.05	-	-	906,367,687.05	4,137,611,446.85	3,231,243,759.80	-
056700700100	Katsina State Institute of Technology and Management (KTSITM)	79,012,325.80	-	-	79,012,325.80	215,266,312.61	136,253,986.81	-
055400100100	Ministry for Rural and Social Development	-	-	117,404,435.42	117,404,435.42	21,269,153,580.39	21,151,749,144.97	-
055400200100	Department of Rural Economy	-	-	77,283,333.33	77,283,333.33	1,000,000,000.00	922,716,666.67	-
052100100100	Ministry of Health	2,595,569,786.79	-	-	2,595,569,786.79	3,466,117,205.99	870,547,419.20	10,148,606,856.45
052100200100	Contributory Health Care Management Agency	-	21,321,996.32	-	21,321,996.32	355,625,000.00	334,303,003.68	-
052100300100	State Primary Health Care Agency	-	618,974,000.00	-	618,974,000.00	1,400,896,732.83	781,922,732.83	372,546,229.96
052110200100	Hospital Services Management Board (HSMB)	-	36,251,200.00	-	36,251,200.00	29,472,652.63	(6,778,547.37)	61,425,192.99
052110400100	College of Nursing and Midwifery	14,302,000.00	-	-	14,302,000.00	76,553,245.77	62,251,245.77	41,000,000.00
052110600100	College of Health Sciences	24,914,730.00	-	-	24,914,730.00	53,742,374.09	28,827,644.09	27,333,500.00
052111300200	Drugs and Medical Supply Agency	-	504,351,540.00	-	504,351,540.00	635,031,504.03	130,679,964.03	178,903,883.94
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	-	67,710,600.00	-	67,710,600.00	191,833,716.82	124,123,116.82	10,008,155.00
053500100100	Ministry of Environment	-	-	782,140,902.00	782,140,902.00	4,751,609,618.31	3,969,468,716.31	2,175,272,649.25
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	-	-	28,461,000.00	28,461,000.00	1,096,551,986.55	1,068,090,986.55	-
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	-	-	332,857,000.00	332,857,000.00	1,696,832,685.57	1,363,975,685.57	197,761,606.00
055100300100	Department of Community Development	-	-	242,003,850.00	242,003,850.00	145,163,905.32	(96,839,944.68)	20,845,402.40
053900100100	Ministry of Youth and Sports Development	-	-	421,319,280.00	421,319,280.00	490,180,534.24	68,861,254.24	120,714,898.29
053900300100	Katsina State Sports Council	-	-	75,523,350.00	75,523,350.00	77,000,000.00	1,476,650.00	-
053900400100	State Emergency Management Agency (SEMA)	-	-	429,840,080.00	429,840,080.00	976,954,700.26	547,114,620.26	-
014000100100	Office of the Auditor-General for the State	-	-	-	-	5,000,000.00	5,000,000.00	-
014800100100	State Independent Electoral Commission	-	-	-	-	50,000,000.00	50,000,000.00	-
014900100100	Local Government Service Commission	-	-	-	-	421,958,247.12	421,958,247.12	-
022000700200	Fiscal Responsibility Commission	-	-	-	-	82,940,000.00	82,940,000.00	-
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	-	-	-	-	416,500,000.00	416,500,000.00	-
051701000100	Agency for Mass Education	-	-	-	-	120,000,000.00	120,000,000.00	-
051705400100	Teachers Service Board	-	-	-	-	42,000,000.00	42,000,000.00	-
011100500100	SUSTAINABLE DEV GOAL	-	-	-	-	-	-	73,943,000.00
011101300300	OFFICE OF THE SPECIAL ADVISER ON SECURITY	-	-	-	-	-	-	1,897,272,528.44
014900100100	LOCAL GOVT. SERVICE COMM.	-	-	-	-	-	-	95,760,302.59
014800100100	STATE ELECTORATE COMMISSION	-	-	-	-	-	-	113,875,000.00
011100900200	KATSINA STATE DEV. MANAGEMENT BOARD	-	-	-	-	-	-	3,719,500.00
022000700200	FISCAL RESPONSIBILITY COMMISSION	-	-	-	-	-	-	25,000,000.00
021511600100	IRRIGATION BOARD	-	-	-	-	-	-	7,631,452,791.00
022200200100	INVESTMENT PROMOTION AGENCY	-	-	-	-	-	-	146,831,000.00
026000100100	MINISTRY OF LANDS & SURVEY	-	-	-	-	-	-	272,769,253.25
026001000100	URP BOARD	-	-	-	-	-	-	725,000,000.00
053900400100	STATE EMERGENCY MANAGEMENT AGENCY	-	-	-	-	-	-	251,707,976.71
051800100100	MINISTRY OF HIGHER, TECH. & VOCATIONAL EDUCATION	-	-	-	-	-	-	958,172,914.76
051801700100	CLGS DAURA	-	-	-	-	-	-	24,973,500.00
051801800100	HUK POLY	-	-	-	-	-	-	57,000,000.00
051801900100	ISA KAITA COLL DTM	-	-	-	-	-	-	55,484,886.00
051800700100	KATSINA STATE INSTITUTE OF TECH. AND MANAGEMENT	-	-	-	-	-	-	7,506,300.00
051802100100	UMYUK	-	-	-	-	-	-	40,000,000.00
051805600100	SCHOLARSHIP BOARD	-	-	-	-	-	-	995,904,538.60
052111300100	DEPT. OF DRUGS NARCOTIC & HUMAN TRAFFIC	-	-	-	-	-	-	15,229,635.67
056400100100	MINISTRY OF RURAL DEV.	-	-	-	-	-	-	645,243,260.31
056400200100	DEPT. OF RURAL ECONOMY	-	-	-	-	-	-	4,000,000,000.00
	SUB-TOTAL INFRASTRUCTURE	8,107,908,497.58	3,844,179,123.11	143,413,032,758.89	155,365,120,379.58	318,297,003,010.95	162,931,882,631.37	173,598,014,262.18

27.3 TRANSPORT EQUIPMENT		2025			ACTUAL	BUDGET	VARIANCE	ACTUAL 2024
CODE	Ministries/Agencie	BED	PHC	OTHERS				
011113200100	Department of Inter-Governmental and Development Partners	-	-	58,964,300.00	58,964,300.00	405,316,047.52	346,351,747.52	6,106,000.00
011100800100	Department of Strategic Monitoring and Evaluation (DSM&E)	-	-	6,715,000.00	6,715,000.00	8,319,663.40	1,604,663.40	-
011101300100	Ministry of Internal Security and Home Affairs	-	-	1,075,935,000.00	1,075,935,000.00	1,676,118,864.89	600,183,864.89	-
012500100100	Office of the Head of Civil Service of the State (HOCCS)	-	-	2,045,398,640.68	2,045,398,640.68	2,294,352,353.70	248,953,713.02	2,422,617,856.92
012500500100	Department of Establishment, Pension and Training	-	-	12,116,193.00	12,116,193.00	109,894,843.71	97,778,650.71	-
014000400200	Katsina State Asset Management Agency	-	-	436,977,071.52	436,977,071.52	281,568,462.89	(155,408,608.63)	-
016100100100	Secretary to the Government of the State (SGS)	-	-	11,272,839.00	11,272,839.00	39,894,012.15	28,621,173.15	-
021500100100	Ministry of Agriculture and Natural Resources	-	-	6,477,120,469.00	6,477,120,469.00	6,296,070,757.58	(181,049,711.42)	-
021511000100	Katsina Farmers Supply Company	-	-	4,200,000.00	4,200,000.00	4,334,374.68	134,374.68	55,240,000.00
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	-	-	47,400,000.00	47,400,000.00	661,811,887.40	614,411,887.40	-
022000100100	Ministry of Finance	-	-	41,310,000.00	41,310,000.00	132,036,271.24	90,726,271.24	-
022000700100	Office of the Accountant-General	-	-	16,143,000.00	16,143,000.00	18,484,899.34	2,341,899.34	-
023100300100	Rural Electrification Board (REB)	-	-	1,893,075,000.00	1,893,075,000.00	2,252,438,516.07	359,363,516.07	-
023400100100	Ministry of Works, Housing and Transport	-	-	7,290,873,182.91	7,290,873,182.91	9,196,918,155.08	1,906,044,972.17	3,100,400.00
025200100200	Katsina State Water Board	-	-	9,000,000.00	9,000,000.00	16,368,742.65	7,368,742.65	-
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	-	-	132,482,000.00	132,482,000.00	1,477,033,409.12	1,344,551,409.12	200,000,000.00
031801100100	Judicial Service Commission	-	-	19,950,000.00	19,950,000.00	37,685,226.30	17,735,226.30	19,800,000.00
031805100100	High Court of Justice	-	-	380,000,000.00	380,000,000.00	504,449,339.51	124,449,339.51	150,000,000.00
031805400100	Sharia Commission	-	-	150,000,000.00	150,000,000.00	15,465,342.36	(134,534,657.64)	-
051700100100	Ministry of Basic and Secondary Education	346,150,000.00	-	-	346,150,000.00	1,514,286,888.60	1,168,136,888.60	-
056700100100	Ministry of Higher, Technical and Vocational Education	1,000,000.00	-	-	1,000,000.00	5,675,793.94	4,675,793.94	-
056701700100	Dr.Yusufu Bala Usman College of Education and Legal Studies, Daura	4,334,100.00	-	-	4,334,100.00	38,041,427.84	33,707,327.84	-
052100100100	Ministry of Health	-	245,055,817.17	-	245,055,817.17	327,246,906.88	82,191,089.71	1,315,940,197.39
052100200100	Contributory Health Care Management Agency	-	149,253,974.24	-	149,253,974.24	2,489,375,000.00	2,340,121,025.76	-
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	-	-	14,725,000.00	14,725,000.00	75,064,851.56	60,339,851.56	-
011101300300	OFFICE OF THE SPECIAL ADVISER ON SECURITY	-	-	-	-	-	-	428,866,200.00
031805300100	SHARIA COURT OF APPEAL	-	-	-	-	-	-	83,000,000.00
	SUB-TOTAL TRANSPORT & EQUIPMENTS	351,484,100.00	394,309,791.41	20,123,657,696.11	20,869,451,587.52	29,878,252,038.41	9,008,800,450.89	4,684,670,654.30

SUPPLEMENTARY NOTES

27.4 OFFICE EQUIPMENT		2025						ACTUAL 2024
CODE	Ministries/Agencie	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	
011113200100	Department of Inter-Governmental and Development Partners	-	-	24,743,012.00	24,743,012.00	170,081,554.90	145,338,542.90	-
011100600100	Directorate of Information and Communication Technology (DICT)	-	-	802,234,403.12	802,234,403.12	809,826,828.39	7,592,425.27	705,903,128.00
011101300100	Ministry of Internal Security and Home Affairs	-	-	12,875,000.00	12,875,000.00	20,057,001.94	7,182,001.94	-
012301300100	Government Printing Press	-	-	12,000,000.00	12,000,000.00	13,200,000.00	1,200,000.00	-
012500100100	Office of the Head of Civil Service of the State (HOCSS)	-	-	18,382,600.00	18,382,600.00	20,620,020.34	2,237,420.34	667,540,398.19
022000100100	Ministry of Finance	-	-	358,069,000.00	358,069,000.00	1,144,470,966.07	786,401,966.07	1,923,786,913.96
022000700100	Office of the Accountant-General	-	-	146,300,002.53	146,300,002.53	167,524,055.04	21,224,052.51	11,353,956,831.04
022200100100	Ministry of Commerce, Industry and Tourism	-	-	1,362,500.00	1,362,500.00	1,902,904.87	540,404.87	-
026000100100	Ministry of Lands and Physical Planning	-	-	14,436,802.80	14,436,802.80	30,928,900.83	16,492,098.03	-
026000200100	Office of the Surveyor-General	-	-	78,675,000.00	78,675,000.00	165,000,000.00	86,325,000.00	-
026000300100	Katsina State Geographical Information Service (KATGIS)	-	-	6,412,500.00	6,412,500.00	232,350,000.00	225,937,500.00	-
023400100100	Ministry of Works, Housing and Transport	-	-	29,093,416.34	29,093,416.34	36,699,276.23	7,605,859.89	28,710,991.93
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	-	-	6,970,000.00	6,970,000.00	8,354,331.98	1,384,331.98	-
051700100100	Ministry of Basic and Secondary Education	40,031,600.00	-	-	40,031,600.00	175,124,446.08	135,092,846.08	-
051705300100	Science and Technical Education Board	26,172,301.04	-	-	26,172,301.04	76,797,797.58	50,625,496.54	-
056700100100	Ministry of Higher, Technical and Vocational Education	19,970,635.00	-	-	19,970,635.00	113,349,209.07	93,378,574.07	-
056782100100	Umaru Musa Yaradua University, Katsina	20,000,000.00	-	-	20,000,000.00	56,840,026.78	36,840,026.78	-
056700700100	Katsina State Institute of Technology and Management (KTSITM)	11,995,350.00	-	-	11,995,350.00	32,680,910.69	20,685,560.69	-
052100100100	Ministry of Health	-	359,077,502.00	-	359,077,502.00	479,511,171.04	120,433,669.04	324,509,900.00
052110200100	Hospital Services Management Board (HSMB)	-	118,728,104.30	-	118,728,104.30	96,527,347.37	(22,200,756.93)	-
052111300200	Drugs and Medical Supply Agency	-	83,000,000.00	-	83,000,000.00	104,505,708.13	21,505,708.13	-
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	-	-	18,259,100.00	18,259,100.00	703,490,825.26	685,231,725.26	-
055100300100	Department of Community Development	-	-	4,295,000.00	4,295,000.00	2,576,318.41	(1,718,681.59)	-
011113200100	DEPT. OF INTER GOV. & DEV. PARTNERS	-	-	-	-	-	-	8,321,300.00
016300100100	MIN. OF RELIGIOUS AFFAIRS	-	-	-	-	-	-	10,000,000.00
011200300100	STATE HOUSE OF ASSEMBLY	-	-	-	-	-	-	35,000,000.00
011100900100	KATSINA STATE ENTERPRISE DEV. AGENCY (KASEDA)	-	-	-	-	-	-	54,250,000.00
016300300200	KATSINA STATE HISBAH BOARD	-	-	-	-	-	-	26,707,010.40
026000100100	MINISTRY OF LANDS & SURVEY	-	-	-	-	-	-	762,000.00
023100300100	RURAL ELECTRIFICATION BOARD (REB)	-	-	-	-	-	-	24,340,110.00
032600100100	MINISTRY OF JUSTICE	-	-	-	-	-	-	6,680,000.00
053900100100	MINISTRY OF SPORTS AND SOCIAL DEVELOPMENT	-	-	-	-	-	-	3,648,930.00
051700800100	LIBRARY BOARD	-	-	-	-	-	-	8,084,184.20
056400100100	MINISTRY OF RURAL DEV.	-	-	-	-	-	-	14,342,100.00
	SUB-TOTAL OFFICE EQUIPMENTS	118,169,886.04	560,805,606.30	1,534,108,336.79	2,213,083,829.13	4,662,419,601.01	2,449,335,771.88	15,196,543,797.72

27.5 FURNITURE & FITTINGS		2025				BUDGET	VARIANCE	ACTUAL 2024
CODE	Ministries/Agencie	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	ACTUAL 2024
011101300100	Ministry of Internal Security and Home Affairs	-	-	12,362,500.00	12,362,500.00	19,258,616.43	6,896,116.43	-
012500100100	Office of the Head of Civil Service of the State (HOCSS)	-	-	286,366,762.50	286,366,762.50	321,221,615.43	34,854,852.93	13,513,725.00
021500100100	Ministry of Agriculture and Natural Resources	-	-	78,712,050.00	78,712,050.00	76,511,875.71	(2,200,174.29)	-
022000100100	Ministry of Finance	-	-	9,660,625.00	9,660,625.00	30,877,581.77	21,216,956.77	361,618,382.96
022000700100	Office of the Accountant-General	-	-	538,445,386.72	538,445,386.72	616,558,804.12	78,113,417.40	397,200,234.37
023400100100	Ministry of Works, Housing and Transport	-	-	196,663,492.71	196,663,492.71	248,077,013.71	51,413,521.00	243,284,286.70
031805400100	Sharia Commission	-	-	8,579,595.00	8,579,595.00	884,575.83	(7,695,019.17)	-
051700100100	Ministry of Basic and Secondary Education	1,676,332,412.88	-	-	1,676,332,412.88	7,333,376,263.91	5,657,043,851.03	322,630,000.00
051700300100	State Universal Basic Education Board (SUBEB)	173,650,212.07	-	-	173,650,212.07	1,710,021,139.27	1,536,370,927.20	-
056700700100	Katsina State Institute of Technology and Management (KTSITM)	9,789,000.00	-	-	9,789,000.00	26,669,787.44	16,880,787.44	-
052110600100	College of Health Sciences	14,375,000.00	-	-	14,375,000.00	31,007,625.91	16,632,625.91	-
053500100100	Ministry of Environment	-	-	73,408,200.00	73,408,200.00	445,964,542.05	372,556,342.05	-
055100300100	Department of Community Development	-	-	5,800,000.00	5,800,000.00	3,479,079.57	(2,320,920.43)	-
011113200100	DEPT. OF INTER GOV. & DEV. PARTNERS	-	-	-	-	-	-	5,124,000.00
011200300100	STATE HOUSE OF ASSEMBLY	-	-	-	-	-	-	69,000,000.00
023100100100	DEPT. OF POWER & ENERGY	-	-	-	-	-	-	16,900,000.00
025200100200	WATER BOARD	-	-	-	-	-	-	2,728,000.00
053900100100	MINISTRY OF SPORTS AND SOCIAL DEVELOPMENT	-	-	-	-	-	-	5,180,000.00
052100100100	MINISTRY OF HEALTH	-	-	-	-	-	-	907,500,000.00
052110400100	MOH (COLL OF NUSING & MIDWIFERY)	-	-	-	-	-	-	12,000,000.00
	SUB-TOTAL FURNITURE & FITTINGS	1,874,146,624.95	-	1,209,998,611.93	3,084,145,236.88	10,863,908,521.15	7,779,763,284.27	2,356,678,629.03

27.6 PLANTS & MACHINERY		2025				BUDGET	VARIANCE	ACTUAL 2024
CODE	Ministries/Agencie	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	ACTUAL 2024
011113200100	Department of Inter-Governmental and Development Partners	-	-	1,910,000.00	1,910,000.00	13,129,192.59	11,219,192.59	-
011100600100	Directorate of Information and Communication Technology (DICT)	-	-	39,738,487.50	39,738,487.50	40,114,576.45	376,088.95	7,860,000.00
011101300100	Ministry of Internal Security and Home Affairs	-	-	29,375,000.00	29,375,000.00	45,761,120.94	16,386,120.94	-
012300300100	Katsina State Television Authority (KTTV)	-	-	495,990,000.00	495,990,000.00	1,477,383,821.49	981,393,821.49	-
016100100100	Secretary to the Government of the State (SGS)	-	-	127,671,000.00	127,671,000.00	451,821,269.26	324,150,269.26	-
016300300300	Katsina State Zakat and Endowment Board	-	-	11,546,496.00	11,546,496.00	40,948,152.37	29,401,656.37	-
016400100100	Ministry of Special Services	-	-	40,000,000.00	40,000,000.00	300,219,803.78	260,219,803.78	-
021500100100	Ministry of Agriculture and Natural Resources	-	-	29,800,000.00	29,800,000.00	28,967,024.69	(832,975.31)	3,381,377,056.00
021500200100	Irrigation Board	-	-	27,260,000.00	27,260,000.00	331,250,672.34	303,990,672.34	-
022000100100	Ministry of Finance	-	-	29,978,661.88	29,978,661.88	95,818,705.68	65,840,043.80	100,000,000.00
022000700100	Office of the Accountant-General	-	-	124,499,585.30	124,499,585.30	142,561,004.92	18,061,419.62	765,408,734.20
023100100100	Department of Power and Energy	-	-	21,750,000.00	21,750,000.00	56,713,517.28	34,963,517.28	17,280,753.14
023100300100	Rural Electrification Board (REB)	-	-	20,641,975,566.58	20,641,975,566.58	24,560,453,660.84	3,918,478,094.26	7,087,273,722.00
023400100100	Ministry of Works, Housing and Transport	-	-	343,272,610.06	343,272,610.06	433,013,991.66	89,741,381.60	48,344,715.00
025200100100	Ministry of Water Resources	-	-	29,386,083.21	29,386,083.21	70,247,041.53	40,860,958.32	302,248,587.56
025200100200	Katsina State Water Board	-	-	1,524,307,090.00	1,524,307,090.00	2,772,332,275.24	1,248,025,185.24	897,960,700.16
051700100100	Ministry of Basic and Secondary Education	1,185,000.00	-	-	1,185,000.00	5,183,966.38	3,998,966.38	726,915.00
051705300100	Science and Technical Education Board	2,974,500.00	-	-	2,974,500.00	8,728,122.47	5,753,622.47	-
056700100100	Ministry of Higher, Technical and Vocational Education	26,650,000.00	-	-	26,650,000.00	151,259,908.45	124,609,908.45	-
052100100100	Ministry of Health	-	10,223,411,208.74	-	10,223,411,208.74	13,652,316,988.32	3,428,905,779.58	-
053500100100	Ministry of Environment	-	-	47,589,500.00	47,589,500.00	289,112,518.41	241,523,018.41	1,484,763,692.99
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	-	-	57,748,750.00	57,748,750.00	2,224,957,188.20	2,167,208,438.20	-
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	-	-	13,097,700.00	13,097,700.00	66,769,229.63	53,671,529.63	13,415,400.00
055100300100	Department of Community Development	-	-	5,085,000.00	5,085,000.00	3,050,193.04	(2,034,806.96)	-
011100900200	KATSINA STATE DEV. MANAGEMENT BOARD	-	-	-	-	-	-	10,000,000.00
021511000100	FARMERS SUPPLY COMPANY	-	-	-	-	-	-	86,222,849.49
021511400100	AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY	-	-	-	-	-	-	9,988,000.00
053900400100	STATE EMERGENCY MANAGEMENT AGENCY	-	-	-	-	-	-	10,450,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-	-	-	3,696,500.00
052111600200	KATSACA	-	-	-	-	-	-	10,338,345.00
	SUB-TOTAL PLANTS & MACHINERY	30,809,500.00	10,223,411,208.74	23,641,981,530.53	33,896,202,239.27	47,262,113,945.97	13,365,911,706.70	14,237,355,970.54

SUPPLEMENTARY NOTES

27.7 INVESTMENT PROPERTY		2025						ACTUAL 2024
CODE	Ministries/Agency	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE	
011100600100	Directorate of Information and Communication Technology (DICT)	-	-	235,298,849.98	235,298,849.98	237,525,741.43	2,226,891.45	-
011100900200	Katsina State Development Management Board	-	-	88,830,000.00	88,830,000.00	100,000,000.00	11,170,000.00	-
011118300100	Department of Banking and Finance	-	-	60,000,000.00	60,000,000.00	490,913,942.34	430,913,942.34	-
021511000100	Katsina Farmers Supply Company	-	-	8,533,930,000.00	8,533,930,000.00	8,806,964,320.93	273,034,320.93	-
022000700100	Office of the Accountant-General	-	-	47,860,000.00	47,860,000.00	54,803,151.99	6,943,151.99	46,693,000.00
022200100100	Ministry of Commerce, Industry and Tourism	-	-	6,800,000.00	6,800,000.00	9,497,066.51	2,697,066.51	412,500.00
022200200100	Investment Promotion Agency	-	-	300,232,000.00	300,232,000.00	655,983,230.88	355,751,230.88	148,746,043.00
055400100100	Ministry for Rural and Social Development	-	-	25,078,600.00	25,078,600.00	4,543,274,647.78	4,518,196,047.78	-
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	-	-	35,020,000.00	35,020,000.00	178,524,353.25	143,504,353.25	-
011100900100	KATSINA STATE ENTERPRISE DEV. AGENCY (KASEDA)	-	-	-	-	-	-	528,572,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	-	-	-	-	-	56,315,000.00
	SUB-TOTAL INVESTMENT PROPERTY	-	-	9,333,049,449.98	9,333,049,449.98	15,077,486,455.12	5,744,437,005.14	780,738,543.00

NOTE 27: ASSETS FOR THE PERIOD (SUMMARY)		2025						ACTUAL 2024
	BED	PHC	OTHERS	ACTUAL	BUDGET	VARIANCE		
27.1 LAND & BUILDING	3,418,324,635.25	12,868,717,442.61	18,504,153,596.19	34,791,195,674.05	108,233,510,916.63	73,442,315,242.58	27,606,787,069.15	
27.2 INFRASTRUCTURE	8,107,908,497.58	3,844,179,123.11	143,413,032,758.89	155,365,120,379.58	318,297,003,010.95	162,931,882,631.37	173,598,014,262.18	
27.3 TRANSPORT EQUIPMENT	351,484,100.00	394,309,791.41	20,123,657,696.11	20,869,451,587.52	29,878,252,038.41	9,008,800,450.89	4,684,670,654.30	
27.4 OFFICE EQUIPMENT	118,169,886.04	560,805,606.30	1,534,108,336.79	2,213,083,829.13	4,662,419,601.01	2,449,335,771.88	15,196,543,797.72	
27.5 FURNITURE & FITTINGS	1,874,146,624.95	-	1,209,998,611.93	3,084,145,236.88	10,863,908,521.15	7,779,763,284.27	2,356,678,629.03	
27.6 PLANTS & MACHINERY	30,809,500.00	10,223,411,208.74	23,641,981,530.53	33,896,202,239.27	47,262,113,945.97	13,365,911,706.70	14,237,355,970.54	
27.7 INVESTMENT PROPERTY	-	-	9,333,049,449.98	9,333,049,449.98	15,077,486,455.12	5,744,437,005.14	780,738,543.00	
GRAND TOTAL	13,900,843,243.82	27,891,423,172.17	217,759,981,980.42	259,552,248,396.41	534,274,694,489.22	274,722,446,092.81	238,460,788,925.92	

S NOTE 30 A BASIC EDUCATION EXPENDITURE

S/NO	MDA		PROGRAMME	FUNCTIONAL	ECONOMIC CLASSIFICATION	DESCRIPTION	ACTUAL 2025
1	Department of Girl Child Education and Child Development	-	051400100200	PRE-PRIMARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	57,160,299.04
2	Ministry of Basic and Secondary Education	-	051700100100	SECONDARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	13,296,492,171.73
3	State Universal Basic Education Board (SUBEB)	-	051700300100	PRE-PRIMARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	142,888,017.46
4	Katsina State Library Board	-	051700800100	SUBSIDIARY SERVICES TO EDUCAT	PERSONNEL COST	SALARIES & EMOLUMENT	187,240,268.99
5	Agency for Mass Education	-	051701000100	POST SECONDARY NON TERTIARY	PERSONNEL COST	SALARIES & EMOLUMENT	204,846,018.78
6	Mathematical Improvement Project	-	051702900100	SECONDARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	31,188,512.07
7	Science and Technical Education Board (STEB)	-	051705300100	SECONDARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	2,080,027,431.88
8	Teachers Service Board	-	051705400100	SUBSIDIARY SERVICES TO EDUCAT	PERSONNEL COST	SALARIES & EMOLUMENT	122,924,385.11
9	Ministry of Higher, Technical and Vocational Education	-	056700100100	EDUCATION NOT DEFINABLE BY LE	PERSONNEL COST	SALARIES & EMOLUMENT	302,859,425.47
10	Yusuf Bala Usman College, Daura	-	056701700100	TERTIARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	690,743,076.03
11	Hassan Usman Katsina Polytechnic	-	056701800100	TERTIARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	2,309,237,001.57
12	Isa Kaita College of Education Dutsin-ma	-	056701900100	TERTIARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	1,398,532,806.40
13	Umaru Musa Yar'adua University, Katsina	-	056702100100	TERTIARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	4,774,743,331.03
14	Katsina State Scholarship Board	-	0051805600100	SUBSIDIARY SERVICES TO EDUCAT	PERSONNEL COST	SALARIES & EMOLUMENT	35,555,136.38
15	Katsina State Institute of Technology and Management	-	056700700100	RESEARCH & DEV. EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	421,745,006.45
16	College of Nursing and Midwifery	-	052110400100	TERTIARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	454,199,656.70
17	College of Health Sciences	-	052110600100	TERTIARY EDUCATION	PERSONNEL COST	SALARIES & EMOLUMENT	531,377,852.61
18	Department of Girl Child Education and Child Development	-	051400100200	PRE-PRIMARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	49,974,992.00
19	Ministry of Basic and Secondary Education	-	051700100100	SECONDARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	1,230,743,141.50
20	State Universal Basic Education Board (SUBEB)	-	051700300100	PRE-PRIMARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	71,345,748.00
21	Katsina State Library Board	-	051700800100	SUBSIDIARY SERVICES TO EDUCAT	OVERHEAD COST	SPECIAL RELEASES TO BED	3,702,824.00
22	Agency for Mass Education	-	051701000100	POST SECONDARY NON TERTIARY	OVERHEAD COST	SPECIAL RELEASES TO BED	2,168,976.00
23	Mathematical Improvement Project	-	051702900100	SECONDARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	2,149,656.00
24	Science and Technical Education Board	-	051705300100	SECONDARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	809,492,296.50
25	Teachers Service Board	-	051705400100	SUBSIDIARY SERVICES TO EDUCAT	OVERHEAD COST	SPECIAL RELEASES TO BED	4,769,976.00
26	Ministry of Higher, Technical and Vocational Education	-	056700100100	EDUCATION NOT DEFINABLE BY LE	OVERHEAD COST	SPECIAL RELEASES TO BED	51,252,280.00
27	Dr.Yusufu Bala Usman College of Education and Legal Studies, Daura	-	056701700100	TERTIARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	12,665,280.00
28	Hassan Usman Katsina Polytechnic	-	056701800100	TERTIARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	22,025,100.00
29	Isa Kaita College of Education, Dutsin-Ma	-	056701900100	TERTIARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	18,047,400.00
30	Umaru Musa Yaradua University, Katsina	-	056782100100	TERTIARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	94,499,964.00
31	Katsina State Scholarship Board	-	056705600100	SUBSIDIARY SERVICES TO EDUCAT	OVERHEAD COST	SPECIAL RELEASES TO BED	4,283,280.00
32	Katsina State Institute of Technology and Management (KTSITM)	-	056700700100	RESEARCH & DEV. EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	25,612,392.00
33	College of Nursing and Midwifery	-	052110400100	TERTIARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	5,459,340.00
34	College of Health Sciences	-	052110600100	TERTIARY EDUCATION	OVERHEAD COST	SPECIAL RELEASES TO BED	6,956,952.00
35	Department of Girl Child Education and Child Development	-	051400100200	PRE-PRIMARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	317,645,810.28
36	Ministry of Basic and Secondary Education	-	051700100100	SECONDARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	9,764,597,968.83
37	State Universal Basic Education Board (SUBEB)	-	051700300100	PRE-PRIMARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	942,874,395.98
38	Katsina State Library Board	-	051700800100	SUBSIDIARY SERVICES TO EDUCAT	CAPITAL EXPENDITURE	PPE TO BED	11,576,900.00
39	Mathematical Improvement Project	-	051702900100	SECONDARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	24,886,150.00
40	Science and Technical Education Board	-	051705300100	SECONDARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	170,397,471.33
41	Ministry of Higher, Technical and Vocational Education	-	056700100100	EDUCATION NOT DEFINABLE BY LE	CAPITAL EXPENDITURE	PPE TO BED	1,078,629,473.32
42	Dr.Yusufu Bala Usman College of Education and Legal Studies, Daura	-	056701700100	TERTIARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	19,334,100.00
43	Hassan Usman Katsina Polytechnic	-	056701800100	TERTIARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	275,239,586.59
44	Isa Kaita College of Education, Dutsin-Ma	-	056701900100	TERTIARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	31,146,497.00
45	Umaru Musa Yaradua University, Katsina	-	056782100100	TERTIARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	135,842,303.00
46	Katsina State Scholarship Board	-	056705600100	SUBSIDIARY SERVICES TO EDUCAT	CAPITAL EXPENDITURE	PPE TO BED	930,110,825.69
47	Katsina State Institute of Technology and Management (KTSITM)	-	056700700100	RESEARCH & DEV. EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	124,970,031.80
48	College of Nursing and Midwifery	-	052110400100	TERTIARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	34,302,000.00
49	College of Health Sciences	-	052110600100	TERTIARY EDUCATION	CAPITAL EXPENDITURE	PPE TO BED	39,289,730.00
-	TOTAL	-	-	-	0	-	43,357,753,239.52

SUPPLEMENTARY NOTES

S NOTE 30 B PRIMARY HEATH CARE (PHC) EXPENDITURE

S/NO	MDA	-	PROGRAMME	FUNCTIONAL SEGMENT	ECONOMIC CLASSIFICATION	DESCRIPTION	ACTUAL 2025
1	Ministry of Health	-	052100100100	PUBLIC HEALTH SERVICES	PERSONNEL COST	SALARIES & EMOLUMENT	205,068,547.42
2	Contributory Health Care Development Agency	-	052100200100	PUBLIC HEALTH SERVICES	PERSONNEL COST	SALARIES & EMOLUMENT	80,580,214.28
3	State Primary Health Care Development Agency	-	052100300100	PUBLIC HEALTH SERVICES	PERSONNEL COST	SALARIES & EMOLUMENT	569,307,223.88
4	Hospital Services Management Board	-	052110200100	HOSPITAL SERVICES	PERSONNEL COST	SALARIES & EMOLUMENT	9,115,326,216.80
5	Drugs Supply Management Agency	-	052111300200	MEDICAL PRODUCTS, APPLIANCES	PERSONNEL COST	SALARIES & EMOLUMENT	70,166,260.15
6	State Agency for the Control of Aids (KATSACA)	-	052111600200	PUBLIC HEALTH SERVICES	PERSONNEL COST	SALARIES & EMOLUMENT	54,338,479.49
7	Department of Drugs, Narcotics and Human Trafficking	-	052111300100	MEDICAL PRODUCTS, APPLIANCES	PERSONNEL COST	SALARIES & EMOLUMENT	52,167,229.72
8	Ministry of Health	-	052100100100	PUBLIC HEALTH SERVICES	OVERHEAD COST	RUNNING COST TO PHC	13,640,600.00
9	Contributory Health Care Management Agency	-	052100200100	PUBLIC HEALTH SERVICES	OVERHEAD COST	RUNNING COST TO PHC	26,405,513.13
10	State Primary Health Care Agency	-	052100300100	PUBLIC HEALTH SERVICES	OVERHEAD COST	RUNNING COST TO PHC	49,813,131.00
11	Hospital Services Management Board (HSMB)	-	052110200100	HOSPITAL SERVICES	OVERHEAD COST	RUNNING COST TO PHC	425,028,075.61
12	Department of Drugs, Narcotics and Human Trafficking	-	052111300100	MEDICAL PRODUCTS, APPLIANCES	OVERHEAD COST	RUNNING COST TO PHC	59,277,414.97
13	Drugs and Medical Supply Agency	-	052111300200	MEDICAL PRODUCTS, APPLIANCES	OVERHEAD COST	RUNNING COST TO PHC	2,204,448.00
14	Katsina State Agency for the Control of AIDS (KATSACA)	-	052111600200	PUBLIC HEALTH SERVICES	OVERHEAD COST	RUNNING COST TO PHC	19,929,996.00
15	Ministry of Health	-	052100100100	PUBLIC HEALTH SERVICES	CAPITAL EXPENDITURE	PPE EXP TO PRIM. HEALTH C	24,263,715,308.57
16	Contributory Health Care Management Agency	-	052100200100	PUBLIC HEALTH SERVICES	CAPITAL EXPENDITURE	PPE EXP TO PRIM. HEALTH C	170,575,970.56
17	State Primary Health Care Agency	-	052100300100	PUBLIC HEALTH SERVICES	CAPITAL EXPENDITURE	PPE EXP TO PRIM. HEALTH C	2,294,673,703.10
18	Hospital Services Management Board (HSMB)	-	052110200100	HOSPITAL SERVICES	CAPITAL EXPENDITURE	PPE EXP TO PRIM. HEALTH C	154,979,304.30
19	Department of Drugs, Narcotics and Human Trafficking	-	052111300100	MEDICAL PRODUCTS, APPLIANCES	CAPITAL EXPENDITURE	PPE EXP TO PRIM. HEALTH C	39,908,238.78
20	Drugs and Medical Supply Agency	-	052111300200	MEDICAL PRODUCTS, APPLIANCES	CAPITAL EXPENDITURE	PPE EXP TO PRIM. HEALTH C	897,860,046.86
21	Katsina State Agency for the Control of AIDS (KATSACA)	-	052111600200	PUBLIC HEALTH SERVICES	CAPITAL EXPENDITURE	PPE EXP TO PRIM. HEALTH C	69,710,600.00
-	TOTAL	-	-	0	-	-	38,634,676,522.62

S NOTE 30 C BED & PHC SUMMARY

-	SECTOR	-	PERSONNEL COST	OVERHEAD EXP	CAPITAL EXP	TOTAL
	BASIC EDUCATION	-	27,041,760,397.70	2,415,149,598.00	13,900,843,243.82	43,357,753,239.52
	PRIMARY HEATH CARE	-	10,146,954,171.74	596,299,178.71	27,891,423,172.17	38,634,676,522.62
	TOTAL	-	37,188,714,569.44	3,011,448,776.71	41,792,266,415.99	81,992,429,762.14

M. Nura Tella
31/3/26

MALAM NURA TELA FCA
ACCOUNTANT GENERAL KATSINA STATE.