



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

***For the***  
***YEAR ENDED 31<sup>ST</sup> DECEMBER, 2025***

***Office of the Auditor General for the State***  
***Katsina State***

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## **INTRODUCTION**

*The responsibility to Execute Statutory and Periodic Audit by the Auditor General for the State on financial activities of Ministries, Departments and Agencies(MDA's) including Legislature and Judiciary to express opinion on the Accounts of the State Government was defined by Provisions of the 1999 Constitution of the Federal Republic of Nigeria (as amended), the Katsina State Public Audit Law No. 12 of 2021 (as amended), the Katsina State Bureau of Public Procurement and Connected Matters Law No. 13 of 2017, the Katsina State Fiscal and Responsibility Law and other Laws enacted by Katsina State House of Assembly.*

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

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

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

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

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

*Additionally, Katsina State Audit Law No.12 2021 (as amended), the Financial Control and Management Act, the Fiscal Responsibility Act, the Public Procurement Act, the Financial Instructions, Stores Regulations, Laws of the State House of Assembly and other Government Pronouncement through Treasury and Establishment Circulars empowers the Auditor General to discharge Statutory and Periodic Audit functions.*

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

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

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

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

*The technique of comparing Budget with Actual Performance is what we called Budget Variance. The Analysis will enable determine the level of Budget compliance, whether activities are followed as planned, to determine variance that need decision makers attention and Value for Money Audit.*

*Consequently, the Consolidated Statement of Financial Performance, the Consolidated Statement of Financial Position, the Statement of Cash flow, the Statement of Changes in Net Asset/Equity, comparison between Budgeted and Actual and Notes to the Accounts constructed under General Purpose Financial Statement (GPFS) Accrual basis in compliance with the International Public Sector Accounting Standard (IPSAS) for Katsina State Government of Nigeria for the year ended 31<sup>st</sup> December, 2025 prepared and presented by the Accountant General of the State were Audited by me, and have certified the individuals Accounts as correct subject to various observations, comments and corrections on the irregularities and discrepancies discovered in the Accounts.*

### **SUBMISSION OF ANNUAL ACCOUNTS**

*The Accounts, the consolidated Financial Performance, the Consolidated Financial Position, the Statement of Cash flow, the Statements of Charges in Net Asset/Equity, comparison between Budgeted and Actual and Notes to the Accounts were submitted to me on 25<sup>th</sup> March, 2025 vide Ref. No. AGKT/SEC/53/VOL.I by the Accountant General.*

*The Financial Information in the Accounts meet the Requirement of International Public Sector Accounting template. The 99.8% value of Fixed Assets were incorporated into the Account.*

*Accordingly, the Financial Performance, the Financial Position, Statement of Cash flow, Statement of charges in Net Asset/Equity and Notes to the Accounts were*

*critically reviewed. Corrections and adjustments were made and observations made within the year were duly highlighted.*

### **WORKING INSTRUMENTS**

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

*I strongly advise a technical committee to be set up with a view to revise the existing Rules and Regulations that will address emerging issues and accommodate New Global Due process Best Practice in order to be in line with modern environment and to adhere to realistic Prudence, Transparency and Accountability which is associated with Good Governance. The Committee set by the State Government to review the Financial Instruction and Store Regulations template in the year under review has submitted their report waiting for the State Government approval and implementation.*

### **PREVIOUS AUDIT REPORTS**

*In compliance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria, I submitted the Auditor General's Report on the Accounts of Government of Katsina State for the year ended 31<sup>st</sup> December, 2024 to the Katsina State House of Assembly on 25<sup>th</sup> June, 2024.*

*My special appreciation goes to the Chairman and members of Public Accounts Committee for making it possible to lay the Auditor General Report on the Accounts of Government of Katsina State for the year 2024 before the Honourable House and for the consideration of the Report.*

## **INTERNAL CONTROL MECHANISM**

*The Internal control and Internal Auditing technique and mechanism adopted by the incumbent Accountant General is worth commendation. He ensure that all financial transactions follow due process and in compliance with extent rules and Regulations thereby simplifying the work of Audit.*

*The implementation of the template for Treasury Single Accounts has commenced.*

## **TRAINING - GENERAL**

*The Department of Establishment, Pension and Training budgeted the sum of ₦752,632,400.00 for local and International Training and the sum of ₦650,434,765.98 was expended during the year under review to sponsor 7,485No. Staff, leaving balance of ₦102,197,634.02. The Training consist of Workshop/Seminars, Residency training(Medical Doctors), Fellowship (Veterinary Consult), ICT Development Training Programme, Induction/Refresher Course, In-house training and National Conferences. While the International training consist of Annual International Training held at France, Study Exchange Programme on Advance Digital Governance held at Dubai U.A.E and Training at Nairobi, Kenya Government has improved and provide the avenue to learn modern methods and techniques which will invariably improve the workers efficiency.*

## **BIOMETRIC DATA CAPTURE OF STATE'S CIVIL SERVANTS**

*The State Government succeeded in carrying out Biometric Data Capture of Civil Servants since December, 2017. As at 31<sup>st</sup> December, 2025 a total of twenty-two thousand, two hundred and fourteen (22,214) staff were in the payroll accommodating MDA's including five (5) Tertiary Institutions amounting to ₦3,787,104,897.63 with summary as;*

| <b>S/N</b>  | <b>MONTHS</b>  | <b>WORKFORCE</b> | <b>AMOUNT<br/>₦</b>     |
|-------------|--|------------------|-------------------------|
| <i>I</i>    | <i>State Services Salaries</i>                                       | <b>20,974</b>    | 3,340,951,289.38        |
| <i>ii.</i>  | <i>Umar Musa Yar'adua University Salaries</i>                        | <b>1,044</b>     | 407,424,969.19          |
| <i>iii.</i> | <i>Katsina State Institute of Technology and Management Salaries</i> | <b>196</b>       | 38,728,639.06           |
|             | <b>Total</b>   | <b>22,214</b>    | <b>3,787,104,897.63</b> |

*To accomplish the objectives of the Biometric, it was made a routine exercise in the State. Whenever new staff were employed, their document are screened and verified before their Biometric data or captured into payroll by the Accountant General.*

*Following the Committee formed by the Auditor General in June, 2019 to investigate the Staff added into State Payroll from 2014 to 2020 in the quest to ascertain genuineness of the recruitments of various MDA's based on clearance obtained from the Head of Civil Service of the State, various degrees of penalties were imposed on the erring officers as approved by His Excellency, the Governor. The following were recovered from erring officers;*

| <b>S/N</b>  | <b>YEAR</b> | <b>AMOUNT<br/>(₦)</b> |
|-------------|-------------|-----------------------|
| <i>i.</i>   | <i>2020</i> | 89,511,017.69         |
| <i>ii.</i>  | <i>2021</i> | 24,300,752.26         |
| <i>iii.</i> | <i>2022</i> | 12,968,700.97         |

|     |      |               |
|-----|------|---------------|
| iv. | 2023 | 22,418,939.59 |
| v.  | 2024 | 2,591,599.04  |
| vi. | 2025 | 3,432,242.48  |

Also there was removals from the Biometric (either due to retirement, voluntary withdrawals or death of officers) numbering one thousand and eighty-seven (1,087) during the year with salary totaling to ₦214,154,104.79 while one thousand one hundred and seventy-five (1,175) new staff were screened, verified and captured with salary totaling to ₦493,384,241.81 and thirty-four (34) reinstated staff were screened, verified and reinstated with salary totaling to ₦58,978,298.18 as detailed below;

| <b>S/NO</b>    | <b>MONTH</b>    | <b>NEWLY CAPTURED STAFF</b> | <b>REINSTATED STAFF</b> | <b>STAFF REMOVED FROM PAYROLL</b> |
|----------------|-----------------|-----------------------------|-------------------------|-----------------------------------|
| 1.             | January, 2025   | 23                          | 1                       | 91                                |
| 2.             | February, 2025  | 45                          | 3                       | 156                               |
| 3.             | March, 2025     | 135                         | 1                       | 96                                |
| 4.             | April, 2025     | 185                         | 4                       | 73                                |
| 5.             | May, 2025       | 33                          | 1                       | 84                                |
| 6.             | June, 2025      | 40                          | 1                       | 63                                |
| 7.             | July, 2025      | 214                         | 2                       | 85                                |
| 8.             | August, 2025    | 90                          | 4                       | 78                                |
| 9.             | September, 2025 | 103                         | 7                       | 101                               |
| 10.            | October, 2025   | 110                         | 5                       | 71                                |
| 11.            | November, 2025  | 157                         | 4                       | 115                               |
| 12.            | December, 2025  | 40                          | 1                       | 75                                |
| <b>Total =</b> |                 | <b>1,175</b>                | <b>34</b>               | <b>1,087</b>                      |

## **VERIPAY SOFTWARE/FLATFOM**

*The Accountant General introduce a new techniques in the State Salary that gave MDA's access to Salary information and the Auditor General who have access to Salary information of the State MDA's. The veripay software is used to pay salaries, verify and detect the following;*

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

## **BOARD OF SURVEY**

### **Office of the Accountant General**

The Bank Reconciliation Statement in respect of subsidiary Accounts and Central Accounts by the Accountant General should be constructed either weekly or monthly depending on volume of transactions as provided in Financial Instruction. The Board of Survey report indicate a Balance of ₦128,418,056,385.37 as at 31<sup>st</sup> December, 2025. Details are stated in Table A (Office of the Accountant General) and Table B (Ministries, Departments and Agencies);

**TABLE A**

| <b>MDA</b> | <b>S/N</b> | <b>CASH &amp; CASH EQUIVALENT</b>        | <b>2025</b>      |
|------------|------------|--|------------------|
|            |            |  | <b>N</b>         |
|            | 1          | MAIN ACCOUNT (UBA)                       | 9,627,282,414.07 |
|            | 2          | FIXED DEPOSIT INT. A/C                   | 3,211,351,448.96 |
|            | 3          | MOTOR VEHICLE LOAN A/C                   | 115,442,650.18   |
|            | 4          | SALARY A/C I                             | 324,960,310.55   |
|            | 5          | SALARY A/C II                            | 724,378,010.10   |
|            | 6          | RENT DEDUCTION A/C                       | 22,827,361.00    |
|            | 7          | KTSG A/C                                 | 4,791,236.23     |
|            | 8          | REFUBISHING LOAN A/C                     | 986.00           |
|            | 9          | FERTILIZER COLLECTION A/C                | 25,986,140.64    |
|            | 10         | OFFICE OF THE ACCT GEN (POLARIS MAIN)    | 22,490,235.04    |
|            | 11         | ECOLOGICAL FUNDS A/A                     | 2,758,139,439.33 |
|            | 12         | KTS FERTILIZER COLLECTION A/C            | 6,445,914.89     |
|            | 13         | KTSG HOUSING ESTATE KAFE DISTRICT (IBTC) | 428,986,295.32   |

|   |    |  |                  |
|---|----|--|------------------|
| <i>OFFICE OF THE ACCOUNTANT<br/>GENERAL</i> | 14 | <i>FIRST BANK KTSG A/C</i>                             | 995,408,489.94   |
|   | 15 | <i>STATE BOARD OF INTERNAL REVENUE A/C</i>             | 905,053,676.30   |
|   | 16 | <i>SECURITY ESCROW A/C (FBN)</i>                       | 42,684.14        |
|   | 17 | <i>CONSOLIDATED DEBT SERVICE A/C</i>                   | 2,475,880.70     |
|   | 18 | <i>INTEREST ON RETENSION A/C</i>                       | 8,286,622.91     |
|   | 19 | <i>PENSION &amp; GRATUITY A/C</i>                      | 7,952,142,602.55 |
|   | 20 | <i>BARHIM HOUSING ESTATE</i>                           | 55,686,293.44    |
|   | 21 | <i>BARHIM ESTATE SERVICE CHARGE A/C</i>                | -                |
|   | 22 | <i>KTS URBAN &amp; REGIONAL PLANNING</i>               | 97,200,906.38    |
|   | 23 | <i>DAURA ROAD HOUSING ESTATE</i>                       | 27,007,341.44    |
|   | 24 | <i>AG MAKERA HOUSING ESTATE CHARGES A/C</i>            | -                |
|   | 25 | <i>PURCHASE OF GRAINS A/C</i>                          | -                |
|   | 26 | <i>KTSG A/C VAT</i>                                    | 1,938,810,737.46 |
|   | 27 | <i>SCHOLARSHIP ESCROW A/C</i>                          | 439,017.26       |
|   | 28 | <i>KATSINA MOTEL LOAN REPAYMENT A/C</i>                | 396.50           |
|   | 29 | <i>272 HOUSING UNITS</i>                               | 3,363,750.01     |
|   | 30 | <i>SALES OF LANDED PROPERTIES</i>                      | 819.60           |
|   | 31 | <i>250 KABUKAWA HOUSING ESTATE</i>                     | 145,152,863.05   |
|   | 32 | <i>KTSG COUNTRPART A/C</i>                             | 4,392,164.22     |
|   | 33 | <i>SURE-P A/C (STERLING)</i>                           | 213,814.88       |
|   | 34 | <i>KTSG UNION A/C</i>                                  | 41,749,160.01    |
|   | 35 | <i>TECH COMM ON SALE OF LANDED PROPERTY<br/>UNIT B</i> | 7,616,197.82     |
|   | 36 | <i>KTSG PARIS CLUB A/C</i>                             | 200.00           |
|   | 37 | <i>FERTILIZER REPAYMENT A/C</i>                        | -                |
|   | 38 | <i>COPERATE SOCIAL RESPONSIBILITY A/C</i>              | 1,045,940,720.69 |
|   | 39 | <i>ECOLOGICAL FUNDS (L.G) A/C UBA</i>                  | 2,581,045,218.47 |
|   | 40 | <i>ACCOUNTANT GENERAL ACCOUNT (Fidelity Bank)</i>      | 510,211,442.20   |
|   | 41 | <i>SECURITY ESCROW A/C (JAIZ BANK)</i>                 | 534,939,423.79   |

|  |    |   |                          |
|--|----|---|--------------------------|
|  | 42 | MINIRET SUKUK COMPANY                   | 1,905,998,541.41         |
|  | 43 | STATE SECURITY MUSAWA (Access Bank)     | -                        |
|  | 44 | KTSG HOUSING ESTATE KAFE DISTRICT (UBA) | 1,430,792.97             |
|  | 45 | ECOLOGICAL FUNDS EXP A/C UBA            | 287,758,140.15           |
|  | 46 | SUKUK EXPENDITURE ACCOUNT               | 40,534,320.44            |
|  | 47 | KTS RANCH DEV EXPENDITURE A/C           | 1,481,780.45             |
|  | 48 | KTS RANCH DEV PROJ A/C                  | 49,997,705.00            |
|  | 49 | KTSG VAT (UBA)                          | 361,672,769.96           |
|  |    | <b>SUB TOTAL</b>                        | <b>36,779,136,916.45</b> |

**TABLE B**

| <b>OFFICE OF THE ACCOUNTANT GENERAL, KATSINA STATE</b>                 |                   |                  |                       |                   |                     |                     |             |            |
|--|-------------------|------------------|-----------------------|-------------------|---------------------|---------------------|-------------|------------|
| <b>BOARD OF SURVEY REPORT FOR MINISTRIES, DEPARTMENTS AND AGENCIES</b> |                   |                  |                       |                   |                     |                     |             |            |
| <b>FOR THE YEAR ENDED 2025</b>   |                   |                  |                       |                   |                     |                     |             |            |
| <b>S/N</b>   | <b>MDA'S</b>      | <b>BANK NAME</b> | <b>A/C NAME</b>       | <b>A/C NUMBER</b> | <b>BANK BALANCE</b> | <b>CASH BALANCE</b> | <b>EURO</b> | <b>USD</b> |
| 1  | MOWH&T            | KEYSTONE         | MOWH&T                | 1013219463        | 348,277.45          | -                   | -           | -          |
| 2  | KASSAROTA         | ZENITH BANK PLC  | KASSAROTA TRAFFIC EXP | 1313488545        | 127,858,366.90      | -                   | -           | -          |
| 3  | KTSTA             | UBA              | KTSTA                 | 1004619704        | 160,865,803.31      | -                   | -           | -          |
|  |                   | ACCESS           | KTSTA                 | 0005489680        | 183,803.82          | -                   | -           | -          |
|  |                   | ACCESS           | KTSTA                 | 1895557589        | 1,021.86            | -                   | -           | -          |
| 4  | HOUSING AUTHORITY | KEYSTONE         | K.T HOUSING AUTHORITY | 1013469880        | 5,833,508.66        | -                   | -           | -          |
|  |                   | UBA              | K.T HOUSING AUTHORITY | 1005854281        | 229,348.26          | -                   | -           | -          |

|    |  |             |                         |            |                  |   |   |   |
|----|--|-------------|-------------------------|------------|------------------|---|---|---|
| 5  | KASROMA                                  | UBA         | KASROMA                 | 1021597940 | 207,287,068.83   | - | - | - |
|    |  | ZENITH      | KASROMA                 | 1313488514 | 78,569,832.66    | - | - | - |
|    |  | KEYSTONE    | KASROMA                 | 1013468003 | 4,891,033.25     | - | - | - |
| 6  | HEAD OF CIVIL SERVICE                    | UBA         | KTS DHCS                | 1026926484 | 734,335.31       | - | - | - |
| 7  | DEPT. OF ESTABLISHMENT                   | STERLING    | DEPT OF ESTAB & TRG     | 0097297980 | 291,104.50       | - | - | - |
| 8  | DEPT OF HUMAN CAP.                       | TAJ         | DEPT OF HUMAN CAP. DEV. | 0007302825 | 5,709.30         | - | - | - |
| 9  | DEPT. OF PUBLIC SERVICE REFORM           | POLARIS     | DEPT. OF PUBLIC SERVICE | 4060018862 | 1,028,516.51     | - | - | - |
| 10 | DEPT. OF PUBLIC SERVICE                  | ALTERNATIVE | KASAMA                  | 0509605730 | 89,825,554.82    | - | - | - |
| 11 | OFF. OF THE AUDITOR GEN. FOR LOCAL GOVT. | KEYSTONE    | KTS LOCAL GOVT AUDT     | 1007044017 | 2,036,134.14     | - | - | - |
|    |  | TAJ         | KTS LOCAL GOVT AUDT     | 0009127358 | 51,427,225.85    | - | - | - |
| 12 | PENSION COMMISSION                       | ZENITH      | KT PENSION BUREAU       | 1229375344 | 2,470,438,910.53 | - | - | - |
| 13 | MIN. FOR LOCAL GOVT & EMIRATE AFFAIRS    | ACCESS      | JAAC                    | 0007612541 | 3,983,053,596.95 | - | - | - |
|    |  | ACCESS      | OPERATION               | 0005489910 | 5,021,942,767.38 | - | - | - |
|    |  | FIDELITY    | ADMIN CHARGES           | 5030032875 | 21,348,519.04    | - | - | - |
|    |  | KEYSTONE    | REVENUE                 | 1006361926 | 43,669,502.00    | - | - | - |
| 14 | CSC                                      | ALTERNATIVE | CIVIL SERVICE COMM.     | 0506121338 | 2,997.45         | - | - | - |
| 15 | LOCAL SERVICE COMM.                      | ZENITH      | NEWS LETTER ACCT        | 1012910099 | 134,161.48       | - | - | - |
| 16 | LOCAL GOVT. STAFF PENSION BOARD          | UBA         | SLGPTB                  | 1003622640 | 228,032.10       | - | - | - |
|    |  | STERLING    | SLGPTB                  | 0053105001 | 354,475.31       | - | - | - |
|    |  | ACCESS      | SLGPTB                  | 0025206234 | 3,263,623,802.30 | - | - | - |
|    |  | GTB         | SLGPTB                  | 0157847566 | 126,850,715.91   | - | - | - |
| 17 | STATE INEC COMMISSION                    | STERLING    | STATE-INEC              | 0017581573 | 1,671,272.54     | - | - | - |

|    |                                      |          |  |            |                  |   |   |   |
|----|--------------------------------------|----------|--|------------|------------------|---|---|---|
| 18 | KATSAKA                              | UNITY    | KATSAKA  | 0020980016 | 586,341.27       | - | - | - |
| 19 | DEPT. OF INTER GOVT.                 | ACCESS   | DEPT. OF INTER GOVT.                           | 0689694886 | 1,240.26         | - | - | - |
| 20 | KT HOUSE OF ASSEMBLY                 | KEYSTONE | KTSHA  | 1001153056 | 4,835,164.52     | - | - | - |
|    |                                      | ZENITH   | KTSHA  | 1010850792 | 3,143,964.28     | - | - | - |
|    |                                      | UBA      | KTSHA  | 1004639502 | 247,029.90       | - | - | - |
| 21 | SECRETARY TO THE STATE GOVT          | TAJ      | OFFICE OF THE SECRETARY                        | 0010767365 | 73,076,833.50    | - | - | - |
| 22 | DEV. MANAGEMENT BOARD                | FCMB     | KTDMB  | 2002944934 | 39,737,115.56    | - | - | - |
| 23 | MIN. OF RELIGIOUS AFFAIRS            | UBA      | CRITICAL MASS COM. MIN OF RELIGIOUS AFFIARS KT | 1014219644 | 28,711.02        | - | - | - |
| 24 | ARABIC AND ISLAMIC EDUCATION BUREAU  | FIRST    | ISLAMIC EDUCATION BREAU                        | 2021276411 | 4,871.19         | - | - | - |
| 25 | ZAKKAT AND WAQAF                     | TAJ      | ZAKKAT AND WAQAF                               | 0007918891 | 49,217.79        | - | - | - |
|    |                                      | TAJ      | ZAKKAT AND WAQAF                               | 0007096968 | -                | - | - | - |
|    |                                      | TAJ      | ZAKKAT AND WAQAF                               | 0007838005 | 78,589.67        | - | - | - |
| 26 | KATSINA STATE PILGRIMS WELFARE BOARD | UBA BANK | EXPENDITURE ACCOUNT                            | 1000295939 | 1,942,983,566.82 | - | - | - |
| 27 | MIN. OF WATER RESOURCES              | UBA      | NG-SURWASH OPE                                 | 1025284075 | 27,799,205.45    | - | - | - |
| 28 | STOWASSA                             | ZENITH   | KTS SMALL TOWN WATER SUPPLY & AGENCY           | 1011614345 | 21,198.31        | - | - | - |
|    |                                      | ZENITH   | NG. SUR. WASH POR GAM                          | 1229318192 | 387.24           | - | - | - |
| 29 | RUWASSA                              | ZENITH   | RUWASSA A/C 2 KATSINA                          | 1011393558 | 20,333.42        | - | - | - |

|    |                         |          |  |            |                  |               |   |   |
|----|-------------------------|----------|--|------------|------------------|---------------|---|---|
|    |                         | ZENITH   | RUWASSA SHAWN CAPITAL PROJECT KT             | 1010526528 | 411,819.93       | -             | - | - |
|    |                         | STERLING | NG-SURWASH OPERATION ACCOUNT                 | 0089527705 | 55,525,899.37    | -             | - | - |
|    |                         | POLARIS  | KTS RURAL WATER SUPPLY AND SANITATION AGENCY | 4060019041 | 57,250.75        | -             | - | - |
| 30 | WATER BOARD             | ACCESS   | WATER BOARD                                  | 0823980617 | 164,876,520.99   | -             | - | - |
|    |                         | ACCESS   | WATER BOARD                                  | 1896309785 | 690,022.26       | -             | - | - |
|    |                         | ZENITH   | WATER BOARD                                  | 1224086698 | 18,939,132.41    | -             | - | - |
|    |                         | FIRST    | WATER BOARD                                  | 2205283480 | 109,613,394.22   | -             | - | - |
|    |                         | UBA      | WATER BOARD                                  | 1028045828 | 8,002,802.25     | -             | - | - |
|    |                         | ECO      | WATER BOARD                                  | 2670259749 | 1,807,065,835.80 | -             | - | - |
|    |                         | POLARIS  | WATER BOARD                                  | 4060018572 | 15,577,611.55    | 23,151,430.00 | - | - |
| 31 | MIN. OF INFOR & CULTURE | STERLING | MIN OF INFOR AND CULTURE                     | 0097270255 | -                | -             | - | - |
| 32 | KTTV                    | ACCESS   | KAT. STATETELE. AUTH                         | 1895368044 | 95,886.70        | -             | - | - |
| 33 | STATE RADIO SERVICE     | ACCESS   | KAT. STATE RADIO                             | 1895367968 | 18,908,854.92    | -             | - | - |
| 34 | HISTORY AND CULTURE     | KEYSTONE | H.C.B KT                                     | 1013442382 | 1,549.55         | -             | - | - |
| 35 | GOVT. PRINTING          | FIRST    | GOV. PRINTING                                | 2016386086 | 788,480.85       | -             | - | - |
|    |                         | KEYSTONE | GOV. PRINTING                                | 1000403132 | 3,000.42         | -             | - | - |
| 36 | MOH                     | KEYSTONE | MIN OF HEALTH OPERATIONAL                    | 1013175196 | 72,145,045.20    | -             | - | - |
|    |                         | UNION    | GF MALARIA COUNTER PART                      | 0216751719 | 3,304.02         | -             | - | - |

|          |   |                   |   |              |                  |            |          |   |
|----------|---|-------------------|---|--------------|------------------|------------|----------|---|
|          |   | FIDELITY          | STATE OVER SIGHT COMMITTEE FOR BASIC HEALTH PROVISION FUND CBHCPR | 5030090701   | 174,823.94       | -          | -        | - |
| 37       | CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY | STANBIC IBTC      | CONTRIBUTION  | 0034187834   | 247,112,525.58   | -          | -        | - |
|          |   | UBA               | VULNARABLE GROUP  | 1022259542   | 20,929,502.26    | -          | -        | - |
|          |   | ZENITH            | OPEARTION   | 1016615299   | 16,631,614.07    | -          | -        | - |
| 38       | PRIMARY HEALTHCARE AGENCY                 | ZENITH            | SPHCDA  | 1010771397   | 212,941,815.35   | -          | -        | - |
|          |   | ECO               | SPHCDA UNICEF   | 2672007126   | 120,582,130.37   | -          | -        | - |
|          |   | GTB               | SPHCDA LGA HWT  | 0723803693   | 1,994,488.97     | -          | -        | - |
|          |   | ZENITH            | SOML  | 1016131489   | 828,454.82       | -          | -        | - |
|          |   | CBN TSA PROGRAM   | SPHCA BHC PF  | 170165661012 | 1,029,373,562.99 | -          | -        | - |
|          |   | CBN TSA OPEARTION | SPHCA BHC PF  | 170165661055 | 71,991,190.19    | -          | -        | - |
|          |   | 39                | HSMB  | FCMB         | HSMB ICT         | 0929195017 | 4,407.13 | - |
| FIRST    | HSMB ICT                                  |                   |   | 2024159351   | 422,019.64       | -          | -        | - |
| UBA      | HSMB ICT                                  |                   |   | 1019848218   | 3,376.81         | -          | -        | - |
| KEYSTONE | HSMB ICT                                  |                   |   | 1001152884   | 3,061.03         | -          | -        | - |
| 40       | COLLEGE OF NURSING SCIENCE                | STERLING          | KTS COLLEGE OF NURSING MIDWIFERY                                  | 0053796401   | 18,171,567.15    | -          | -        | - |
|          |   | STERLING          | KTS COLLEGE OF NURSING MIDWIFERY                                  | 0082582837   | 32,134.13        | -          | -        | - |
| 41       | COHESKAT                                  | UBA               | KAT STATE COLLEGE OF HEALTH SCIENCE                               | 1028045660   | 0.00             | -          | -        | - |

|    |   |          |   |            |                |   |   |   |
|----|---|----------|---|------------|----------------|---|---|---|
|    |   | FIRST    | KAT STATE COLLEGE OF HEALTH SCIENCE             | 2014556654 | 16,867,704.24  | - | - | - |
|    |   | FIRST    | KAT STATE COLLEGE OF HEALTH SCIENCE             | 2014556661 | 0.00           | - | - | - |
|    |   | FIRST    | KAT STATE COLLEGE OF HEALTH SCIENCE             | 2045582789 | 0.00           | - | - | - |
|    |   | KEYSTONE | KAT STATE COLLEGE OF HEALTH SCIENCE             | 1005384539 | 0.00           | - | - | - |
|    |   | KEYSTONE | KAT STATE COLLEGE OF HEALTH SCIENCE             | 1013442870 | 0.00           | - | - | - |
|    |   | ZENITH   | KAT STATE COLLEGE OF HEALTH SCIENCE             | 1011408326 | 0.00           | - | - | - |
| 42 | DRUGS AND MEDICAL SUPPLIES AGENCY               | UNITY    | DRF KAT   | 0061823055 | 144,087,226.89 | - | - | - |
|    |   | KEYSTONE | KAT MED STORES                                  | 1001153214 | 100,697,043.23 | - | - | - |
| 43 | DEPT. OF DRUGS, NARCOTICS AND HUMAN TRAFFICKING | TAJ      | DEPT. OF DRUGS, NARCOTICS AND HUMAN TRAFFICKING | 0006296541 | 34,813.37      | - | - | - |
| 44 | WOMEN AFFAIRS                                   | UBA      | CRITICAL MASS COMMITTEE                         | 1013081534 | 755,037,821.90 | - | - | - |
| 45 |   | UBA      | KT CHILDREN HOME                                | 1008328875 | 2,035,923.94   | - | - | - |

|    |  |               |                                      |            |                  |   |   |   |
|----|--|---------------|--------------------------------------|------------|------------------|---|---|---|
|    | DEPT. OF GIRLS CHILD EDUCATION             | ZENITH        | DEPT. OF CHILD EDU                   | 1228371741 | 54,989,833.04    | - | - | - |
| 46 | MINISTRY OF COMMERCE, INDUSTRY AND TOURISM | JAIZ BANK     | MIN. OF COMMERCE                     | 3072112    | NIL.             | - | - | - |
| 47 | HOTELS BOARD                               | KEYSTONE BANK | HOTELS BOARD                         | 1013442784 | 1,459,778.22     | - | - | - |
| 48 | KIPA                                       | FIDELITY BANK | KATSINA INVESTMENT ORO. AGENCY       | 5030085864 | NIL.             | - | - | - |
| 49 | KATSINA STATE MARKET DEVELOPMENT           | KEYSTONE BANK | DEPARTMENT OF MARKET DEVELOPMENT     | 1013219511 | 410,416.38       | - | - | - |
|    |  | UNITY BANK    |                                      | 610653255  | 5,565,875.42     | - | - | - |
| 50 | MINISTRY OF JUSTICE                        | U.B.A         | MINISTRY OF JUSTICE                  | 1028403787 | 26,040,290.22    | - | - | - |
| 51 | H.C.O.J                                    | ZENITH BANK   | CRHC KT                              | 1010745789 | 477,805.74       | - | - | - |
|    |  |               |                                      | 2019123576 | 608,947.94       | - | - | - |
| 52 | SARIA COURT OF APPEAL                      | U.B.A BANK    | SHARIA COURT OF APPEAL               | 1014737302 | NIL.             | - | - | - |
|    |  | ZENITH BANK   |                                      | 1019470497 | NIL.             | - | - | - |
| 53 | JSC  | FIRST BANK    | JSC KT                               | 2019692810 | 21,308.96        | - | - | - |
|    |  | ECO BANK      |                                      | 1783001241 | 61,115.19        | - | - | - |
| 54 | KTS PUBLIC COMPLAIN AND ANTI-CORRUPTION    | JA'IZ BANK    | KTS PUBLIC COMP. AND ANTI CORRUPTION | 17916158   | 16,937,982.90    | - | - | - |
| 55 | MINISTRY OF H.T.V.E                        | ZENITH BANK   | MHTVE                                | 1010215572 | 5,475,005.40     | - | - | - |
| 56 | MINISTRY OF BASIC & SECONDRY EDU.          | KEYSTONE BANK | MINISTRY OF EDUCATION                | 1001152743 | 6,456,166,067.42 | - | - | - |
|    |  | KEYSTONE BANK | MINISTRY OF EDUCATION                | 1001152767 | 1,174,544.07     | - | - | - |
|    |  | ZENITH BANK   | MINISTRY OF EDUCATION                | 1010736679 | 206,404,061.55   | - | - | - |

|    |                                   |                             |                                  |               |                  |   |   |   |
|----|-----------------------------------|-----------------------------|----------------------------------|---------------|------------------|---|---|---|
| 57 | SUBEB                             | STARLING BANK               | MATCHING GRANT FUND              | 0079489529    | 6,276,153,634.85 | - | - | - |
|    |                                   | U.B.A                       | TEACHERS PROF. DEV. PROG.        | 1027540261    | 4,070,576.91     | - | - | - |
|    |                                   | ZENITH BANK                 | SPE/UBE IMBALANCE                | 1010865157    | 184,868.79       |   |   |   |
|    |                                   | STERLING BANK               | 2% MONITORING FUND               | 0088924369    | 421,438,427.13   | - | - | - |
|    |                                   | POLARIS BANK                | KTS PRI. EDU.                    | 1751094224    | 398,327,926.19   | - | - | - |
|    |                                   | UNITY BANK                  | SUBEB KATSINA                    | 0056220968    | 40,532,791.72    | - | - | - |
|    |                                   | FIDELITY BANK               | SPECIAL PROJECT PRI EDU. (SUBEB) | 5031166551    | 1,616,289.68     | - | - | - |
|    | FIRST BANK                        | STATE UNIVERSAL B.E.B.I.C.T | 2022218104                       | 49,436,583.58 | -                | - | - |   |
| 58 | LIBRARY BOARD                     | KEYSTONE BANK               | STATE LIBRARY                    | 1001153087    | 777.70           | - | - | - |
| 59 | AGENCY FOR MASS EDU.              | F.C.M.B                     | AGENCY FOR MASS EDU.             | 0930402016    | 5,066.91         | - | - | - |
|    |                                   | U.B.A                       |                                  | 1024474170    | 3,739.34         | - | - | - |
| 60 | MATHEMATICAL CENTER               | KEYSTONE BANK               | KTS MATHEMATICAL CENTER          | 1001153355    | 2,822.42         | - | - | - |
| 61 | STEB                              | STARLING BANK               | STEB-RECCURRENT EXP. AC          | 29353724      | 529,042.34       | - | - | - |
|    |                                   |                             | STEB-CAPITAL EX. A/C             | 0020098141    | 2,535,933.96     | - | - | - |
| 62 | T.S.B                             | KEYSTONE BANK               | TSB KATSINA                      | 1001153348    | 10,379.95        | - | - | - |
| 63 | MINISTRY OF RURAL AND SOCIAL DEV. | KEYSTONE BANK               | RURAL & SOCIAL DEV.              | 1013214499    | 1,541,457.79     | - | - | - |
| 64 | DEPARTMENT OF RURAL ECONOMY       | ALTERNATIVE BANK            | DEP. OF RURAL                    | 0508233862    | 119,331,270.40   | - | - | - |

|    |                                    |                  |                                 |            |                   |   |   |   |
|----|------------------------------------|------------------|---------------------------------|------------|-------------------|---|---|---|
| 65 | MINISTRY OF INTERNAL SECURITY      | KEYSTONE BANK    | MIN. OF INTERNAL SECURITY       | 5030117477 | 603,108,947.93    | - | - | - |
| 66 | DEPARTMENT OF BANKING AND FINANCE  | G.T.B            | DEP. OF BANKING & FINANCE       | 0600239456 | 61,744.63         | - | - | - |
|    |                                    | G.T.B            | MIN. OF INCORPRATED             | 0028237791 | NIL.              | - | - | - |
| 67 | ASSEMBLY SERVICE COMMISSION        | POLARIS BANK     | HASSCO                          | 4060018697 | 222,187.98        | - | - | - |
|    |                                    | FIRST BANK       | HASSCO                          | 2044013352 | 1,703.10          | - | - | - |
| 68 | DEPARTMENT OD POLITICAL            | POLARIST BANK    | DEP. OF POL. AFF.               | 4060018296 | 12,672.69         | - | - | - |
| 69 | DEP. OF LEGISLATIVES               | ACCESS BANK      | DEP. OF LEGISLATIVES MATTERS    | 1016110687 | 22,229.16         | - | - | - |
| 70 | DEP. OF PARTY LIASON               | ACCESS BANK      | DEP. OF PARTY LIASON            | 1916452561 | 20,333.34         | - | - | - |
| 71 | KTS HISBAH BOARD                   | TAJ BANK         | KTS HIBAH BOARD                 | 0007083991 | 422,079.55        | - | - | - |
| 72 | MINISTRY OF BUDGE AND ECO. PLANING | KEYSTONE BANK    | MIN. OF BUDGET AND ECO. PLANING | 1013170823 | 71,841,949.79     | - | - | - |
| 73 | STATE BUREAU OF STATISTICS         | JA'IZ BANK       | STATE BUREAU OF STATISTICS      | 0158533561 | 96,879,337.34     | - | - | - |
|    |                                    | UNION BANK       | STATE BUREAU OF STATISTICS      | 0019164836 | 28,819.44         | - | - | - |
| 74 | STATE CARE CO-ODINATING UNIT       | U.B.A            | SCCU                            | 1024494239 | 307,317,011.54    | - | - | - |
| 75 | R.E.B                              | ZENITH BANK      | R.E.B KTS                       | 1010761235 | 38,832.53         | - | - | - |
|    |                                    | POLARIS BANK     | R.E.B KTS                       | 4060019137 | 182,269.99        | - | - | - |
|    |                                    | ALTERNATIVE BANK | R.E.B KTS                       | 0506149273 | 15,293,105,928.40 | - | - | - |
|    |                                    | TAJ-BANK         | R.E.B KTS                       | 0010298014 | 1,023,980,206.97  | - | - | - |

|    |  |                     |  |            |                  |   |   |   |
|----|--|---------------------|--|------------|------------------|---|---|---|
| 76 | DEPARTMENT OF<br>POWER AND<br>ENERGY                         | ZENITH BANK         | POWER AND<br>ENERGY  | 1015410425 | 51,728,138.65    | - | - | - |
| 77 | MINISTRY OF<br>SPECIAL DUTYS                                 | U.B.A               | MINISTRY OF<br>SPECIAL DUTYS                                 | 1026754155 | 1,752,244,540.93 | - | - | - |
| 78 | STATE BUREAU<br>OF PUBLIC<br>PROCUREMENT                     | STERLING<br>BANK    | STATE BUREAU<br>OF PUBLIC<br>PROCUREMENT                     | 2081802455 | 384,121.49       | - | - | - |
| 79 | SUSTAINABLE<br>DEV. GOALS<br>(SDG's)                         | KEYSTONE<br>BANK    | SDG  | 1001175920 | 104,369.50       | - | - | - |
| 80 | STATE STRATEGIC<br>POLICY<br>IMPLEMENTATION<br>(SPIME)       | U.B.A               | SPIME  | 1027435118 | 6,107,908.21     | - | - | - |
| 81 | KATSINA STATE<br>SOCIAL<br>INVESTMENT<br>PROGRAMME<br>AGENCY | FCMB                | KATSINA STATE<br>SOCIAL<br>INVESTMENT<br>PROGRAMME<br>AGENCY | 2003526654 | 80,923.89        | - | - | - |
| 82 | KASEDA   | KEYSTONE<br>BANK    | KASEDA   | 1013170847 | 8,693,152.68     | - | - | - |
| 83 | OFFICE OF THE<br>ECONOMIC<br>ADVISER                         | JAI'Z BANK          | OFFICE OF THE<br>ECONOMIC<br>ADVISER                         | 0020934132 | 2,078.51         | - | - | - |
| 84 | DEPARTMENMT<br>OF COMMUNITY<br>DEVELOPMENT                   | KEYSTONE<br>BANK    | DEPARTMENMT<br>OF COMMUNITY<br>DEVELOPMENT                   | 1013240289 | 10,480.65        | - | - | - |
| 85 | KYCV   | TAJ- BANK           | KYCV   | 0006213379 | 3,229.23         | - | - | - |
| 86 | KEMCO  | ALTARNATIVE<br>BANK | KATSINA<br>EXPLORATION<br>MINING<br>COMPANY                  | 0509058848 | 938,773.14       | - | - | - |
|    |  | STERLING<br>BANK    | KATSINA<br>EXPLORATION<br>MINING<br>COMPANY                  | 0065263333 | 18,300.98        | - | - | - |

|    |                                   |                |                                     |            |                |   |   |              |
|----|-----------------------------------|----------------|-------------------------------------|------------|----------------|---|---|--------------|
|    |                                   | FIRST BANK     | NATURAL OCCURRING MINERALS RES ACT. | 2031526388 | 222,978.75     | - | - | \$ 32,406.19 |
|    |                                   | KEYSTONE BANK  | KATSINA EXPLORATION MINING COMPANY  | 1013538294 |                | - | - | -            |
| 87 | GHKT                              | UBA            | GHKT                                | 1025960249 | 287,032,287.78 | - | - | -            |
| 88 | DEPUTY GOV. OFFICE                | UBA            | DEPUTY GOV. OPERATIONAL ACC.        | 1026860652 | 93,292,203.26  | - | - | -            |
| 89 | MIN. OF LAND AND PHYSICAL PLANING | FIDELITY BANK  | M.L.P.D                             | 5030070886 | 4,935,405.72   | - | - | -            |
|    |                                   | JAI'Z BANK     | KTS LAND                            | 0020543598 | 18,818,956.57  | - | - | -            |
|    |                                   | TAJ- BANK      | KTS LAND                            | 0008700552 | 276,589,225.24 | - | - | -            |
| 90 | URBAN AND REGIONAL PLANNING       | KEYSATONE BANK | URBAN AND REGIONAL PLANING          | 1013448401 | 15,389,619.53  | - | - | -            |
|    |                                   | FCMB           | URBAN AND REGIONAL PLANING          | 2006858233 | 4,903.09       | - | - | -            |
| 91 | OFFICE OF THE SURVEYER GENERAL    | FCMB           | OFFICE OF THE SURVEYER GENERAL      | 2006858233 | 41,443,267.19  | - | - | -            |
| 92 | EMPLOYMENT PRO AGENCY             | TAJ BANK       | EMPLOYMENT PRO AGENCY               | 0006211045 | 6,995.88       | - | - | -            |
| 93 | KATGIS                            | UBA            | KATGIS                              | 1027939537 | 386,317.18     | - | - | -            |
|    |                                   | STERLING BANK  | KATGIS                              | 0101058287 | 3,589,440.92   | - | - | -            |
| 94 | MINISTRY OF INVIRONMENT           | U.B.A          | MINISTRY OF INVIRONMENT             | 1018632450 | 6,851,721.69   | - | - | -            |
| 95 | SEPA                              | U.B.A          | SEPA                                | 1002358269 | 4,733,343.81   | - | - | -            |
| 96 | SEMA                              | U.B.A          | SEMA                                | 1012948030 | 66,553.19      | - | - | -            |
|    |                                   | U.B.A          | SEMA                                | 1012948023 | 36,140.24      | - | - | -            |

|     |                                      |                  |                                     |            |                |   |   |   |
|-----|--------------------------------------|------------------|-------------------------------------|------------|----------------|---|---|---|
| 97  | KEWMA                                | TAJ- BANK        | KEWMA<br>OPERATIONAL<br>A/C         | 0010001566 | 699,472.10     | - | - | - |
|     |                                      | FCMB             | KEWMA EXP.<br>A/C                   | 2006429842 | 5,737,147.56   | - | - | - |
| 98  | SPORT COUNCIL                        | JAIZ BANK        | SPORT<br>COUNCIL                    | 0019205700 | 85,667.72      | - | - | - |
| 99  | MINISTRY OF<br>YOUTH AND<br>SPORT    | ACCESS BANK      | MYSO                                | 1776268003 | 20,299,812.32  | - | - | - |
| 100 | MINISTRY OF<br>AGRIC L/STOCK<br>DEV. | KEYSTONE<br>BANK | M.A.N.R                             | 1013214468 | 66,352.82      | - | - | - |
| 101 | KTS IRRIGATION<br>DEV. AUTHORITY     | UNITY BANK       | KTS IRRIGATION<br>DEV.<br>AUTHORITY | 0060325992 | 5,453.66       | - | - | - |
|     |                                      | POLARIS BANK     | KTS IRRIGATION<br>DEV.<br>AUTHORITY | 4060018408 | 403,477.28     | - | - | - |
| 102 | FARMERS SUPPLY<br>COMPANY            | STERLING<br>BANK | FARMERS<br>SUPPLY<br>COMPANY        | 0077749928 | 2,951.15       | - | - | - |
| 103 | KATARDA                              | POLARIS BANK     | KATARDA                             | 1751094585 | 1,901,051.22   | - | - | - |
| 104 | LIVE STOCK AND<br>GRAZING            | POLARIS BANK     | LIVE STOCK<br>AND GRAZING           | 4060013544 | 792,919,202.32 | - | - | - |
| 105 | M.H.T.V.E                            | ZENITH BANK      | M.H.T.V.E                           | 1010715572 | 5,475,005.40   | - | - | - |
| 106 | HUK-POLY                             | ZENITH BANK      | H.K POLYTECH.                       | 1313489913 | 29,565,169.35  | - | - | - |
| 107 | KSITM                                | ZENITH BANK      | KSITM                               | 1313488521 | 14,233,162.88  | - | - | - |
|     |                                      | ZENITH BANK      |                                     | 1217957279 | 161,238.33     | - | - | - |
|     |                                      | ZENITH BANK      |                                     | 1019000928 | 4,297,282.07   | - | - | - |
|     |                                      | ZENITH BANK      |                                     | 2027390281 | NIL.           | - | - | - |

|            |                                |               |                                |             |                |   |          |             |
|------------|--------------------------------|---------------|--------------------------------|-------------|----------------|---|----------|-------------|
| 108        | KATDICT                        | FIDELITY BANK | KT.DIRETORATE OF ICT           | 5030139516  | 104,886.00     | - | -        | -           |
| 109        | YUSIF BALA COLL. OF EDU. DAURA | FIRST BANK    | YUSIF BALA COLL. OF EDU. DAURA | 2016040575  | 16,834,937.94  | - | -        | -           |
| 110        | ISA KAITA COLL. OF EDU. D/MA   | U.B.A         | ISA KAITA COLL. OF EDU. D/MA   | 1027468220  | 6,543,519.57   | - | -        | -           |
| 111        | SCHOLARSHIP BOARD              | ZENITH BANK   | SCHOLARSHIP BOARD              | 13134885.38 | 42,323,789.93  | - | -        | -           |
| 112        | UMYUK                          | G.T.B         | UYUK OVERHEAD                  | 0124803159  | 3,092.86       | - | -        | -           |
|            |                                | ZENITH BANK   | UMYUK STAFF TRAINING & DEVT.   | 1011585424  | 6,387,093.47   | - | -        | -           |
|            |                                | ZENITH BANK   | UMYUK EXPENDITURE              | 1313491361  | 66,717,316.14  | - | € 489.05 | -           |
|            |                                | ZENITH BANK   | UMYU (EURO) DOMICILIARY        | 5080143320  | 781,580.14     | - | -        | \$ 1,444.56 |
|            |                                | ZENITH BANK   | UMYU (DOLLAR) DOMICILIARY      | 5070073163  | 2,094,233.20   | - | -        | -           |
|            |                                | UBA           | UMYU SALLARY                   | 1026234156  | 4,517,417.90   | - | -        | -           |
|            |                                | UBA           | UMYU KATSCHMA                  | 1017496684  | 1,810,378.87   | - | -        | -           |
|            |                                | JAIZ BANK     | UMYU TET fund PROJECT          | 0001510447  | 967,563,841.40 | - | -        | -           |
|            |                                | JAIZ BANK     | UMYU PG SCHOOL A/C             | 0000595829  | -              | - | -        | -           |
|            |                                | ACCESS BANK   | UMYU TET fund AST&D            | 0001510447  | 210,486,070.62 | - | -        | -           |
|            |                                | ACCESS BANK   | UMYU TISHIP                    | 0000595829  | 13,235,125.40  | - | -        | -           |
|            |                                | ACCESS BANK   | UMYU DOMICILARY                | 0009505772  | 306,152.25     | - | -        | -           |
|            |                                | FIRST BANK    | UMYU CONVOCATION               | 2023624061  | 2,053,036.40   | - | -        | -           |
| FIRST BANK | UMYU IGR                       | 2008746355    | 5,907,488.35                   | -           | -              | - |          |             |

|     |   |                      |   |               |               |   |   |            |
|-----|---|----------------------|---|---------------|---------------|---|---|------------|
|     |   | FIRST BANK           | UMYU REMEDIAL SCHOOL                    | 2027442393    | 73,180.70     | - | - | -          |
|     |   | FIDELITY BANK        | UMYU STDENT A/C                         | 5030026876    | CLOSE         | - | - | -          |
|     |   | FIDELITY BANK        | UMYU FGN inv. FUND                      | 5030026979    | CLOSE         | - | - | -          |
|     |   | FIDELITY BANK        | UMYU DEV. FUND                          | 5030129705    | CLOSE         | - | - | -          |
|     |   | UNITY BANK           | UMYU SALARY                             | 001025589     | 110,191.93    | - | - | -          |
|     |   | UMYU MICRO FIN. BANK | UMYU IGR A/C                            | 30300003      | 143,825.05    | - | - | -          |
|     |   | CBN                  | UMYU PREST. INT. PROJECT                | 0170261861014 | 7,809,080.17  | - | - | -          |
|     |   |                      |   |               |               |   |   |            |
| 113 | KTS INTERNAL REVENUE SERVICES           | ECO BANK             | COST OF COLLECTION                      | 1783001289    | 98,675,489.27 |   |   |            |
|     |   | FIRST BANK           | KATSINA STATE BOARD OF INTERNAL REVENUE | 2022171733    | 38,315,288.66 |   |   |            |
| 114 | FISCAL RESPONSIBILITY COMMISSION        | POLARIS BANK         | KATSINA STATE FRC                       | 4060018886    | 35,344.82     |   |   |            |
| 115 | KATSINA STATE AGILE PROJECT DOM A\C USD | UBA BANK             | KATSI                                   | 3002884010    | 2,394.25      |   |   |            |
| 116 | SURWASH                                 | FIDELITY BANK        | SURWASH P FOR R                         | 5030140235    | 33,215,733.31 |   |   |            |
| 117 | SURWASH                                 | FIDELITY             | SURWASH P FOR R                         | 5250338106    |               |   |   | 21,242.61  |
| 118 | SURWASH                                 | FIDELITY             | SURWASH DOMICILIARY A/C                 | 5250337745    |               |   |   | 107,429.24 |
| 119 | SURWASH                                 | FIDELITY             | SURWASH DRAWDOWN                        | 5030127601    | 682,984.59    |   |   |            |

|     |                             |                  |                                      |            |                          |                      |                     |                      |
|-----|-----------------------------|------------------|--------------------------------------|------------|--------------------------|----------------------|---------------------|----------------------|
| 120 | PFMU/RAAMP<br>EURO AC       | ZENITH BANK      | EUR                                  | 5080435010 |                          |                      | 8,389,288.39        |                      |
| 121 | PFMU/RAAMP                  | ZENITH BANK      | PFMU/RAAMP<br>DOLLAR AC              | 5070752819 |                          |                      |                     | 1,381,052.68         |
| 122 | PFMU/RAAMP                  | ZENITH BANK      | PFMU/RAAMP<br>DRAWDOWN AC            | 1014890876 | 1,173,213,914.63         |                      |                     |                      |
| 123 | PFMU/RAAMP                  | ZENITH BANK      | PFMU/NAIRA<br>DROWDOWN               | 1212107543 | 2,594,890,628.25         |                      |                     |                      |
| 124 | KTS ACRESAL                 | FIDELITY<br>BANK | KTS ACRESAL<br>DESIGATED A/C         | 5250328288 |                          |                      |                     | 1,471,917.41         |
| 125 | KTS ACRESAL                 | FEDILITY<br>BANK | KTS ACRESAL<br>DRAWDOWN<br>A/C       | 5030127278 | 6,496,707.55             |                      |                     |                      |
| 126 | KTS TESS BESDA              | UBA BANK         | TESS BESDA AF<br>DOMICILIARY<br>A/C  | 3003734868 |                          |                      |                     | 2,424.94             |
| 127 | KTS TESS BESDA              | UBA BANK         | TESS BESDA AF<br>DRAWDOWN<br>A/C     | 1025290421 | 73,502,389.59            |                      |                     |                      |
| 128 | KTS TESS BESDA              | UBA BANK         | TESS BESDA AF<br>ADVANCE A/C         | 1025788487 | 197,036,937.50           |                      |                     |                      |
| 129 | KTS TESS BESDA              | UBA BANK         | TESS BESDA AF<br>ADVANCE A/C         | 3003943118 |                          |                      |                     | 6,627,608.88         |
| 130 | WOMEN AFFAIRS<br>PROJECT    | KEYSTONE         | KTS NIG FOR<br>WOMEN PROJ<br>DOM A/C | 1012758912 |                          |                      |                     | 2,089,002.12         |
| 131 | WOMEN AFFAIRS<br>PROJECT    | KEYSTONE         | KTS NIG FOR<br>WOMEN PROJ<br>DOM A/C | 1012758943 | 492,280,571.69           |                      |                     |                      |
| 132 | KTS SABER<br>DESIGNATED A/C | STERLING<br>BANK | KTS SABER<br>DESIGNATED<br>A/C       | 100629342  |                          |                      |                     | 0.45                 |
| 133 | KTS SABER<br>DESIGNATED A/C | STERLING<br>BANK | KTS SABER<br>DESIGNATED<br>A/C       | 100630810  | 5,907,244,535.61         |                      |                     |                      |
| 134 | MOF                         | FIRSTBANK        | EIB-NEWMAP<br>DOMICILIARY            | 2046924838 |                          |                      | 500,003.12          |                      |
|     |                             | <b>TOTAL=</b>    |                                      |            | <b>69,699,740,646.39</b> | <b>23,151,430.00</b> | <b>8,889,291.51</b> | <b>11,734,529.08</b> |

**SUMMARY OF BANK AND CASH BALANCES AS PER ACCOUNTS MAINTAINED BY THE OFFICE OF THE ACCOUNTANT GENERAL AND MINISTRIES, DEPARTMENTS AND AGENCIES ACCOUNTS (BORAD OF SURVEY REPORT) AT THE END OF FINANCIAL YEAR UNDER REVIEW**

|   |               | <i>RATE</i> | <i>₦</i>                  |
|---|---------------|-------------|---------------------------|
| <i>Office of the Accountant General</i>   |               |             | 36,779,136,916.45         |
| <i>Commercial Banks Accounts in Naira</i> |               |             | 69,699,740,646.39         |
| <i>Cash at Hand in Nigeria</i>            |               |             | 23,151,430.00             |
| <i>Dollars</i>                            | 8,889,291.51  | 1,695.74    | 15,073,927,185.17         |
| <i>Pound</i>                              | 11,734,529.08 | 1,435.26    | 6,842,100,207.36          |
| <i>Euro</i>                               |               | 0           | -                         |
| <b><i>Total</i></b>                       |               |             | <b>128,418,056,385.37</b> |

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

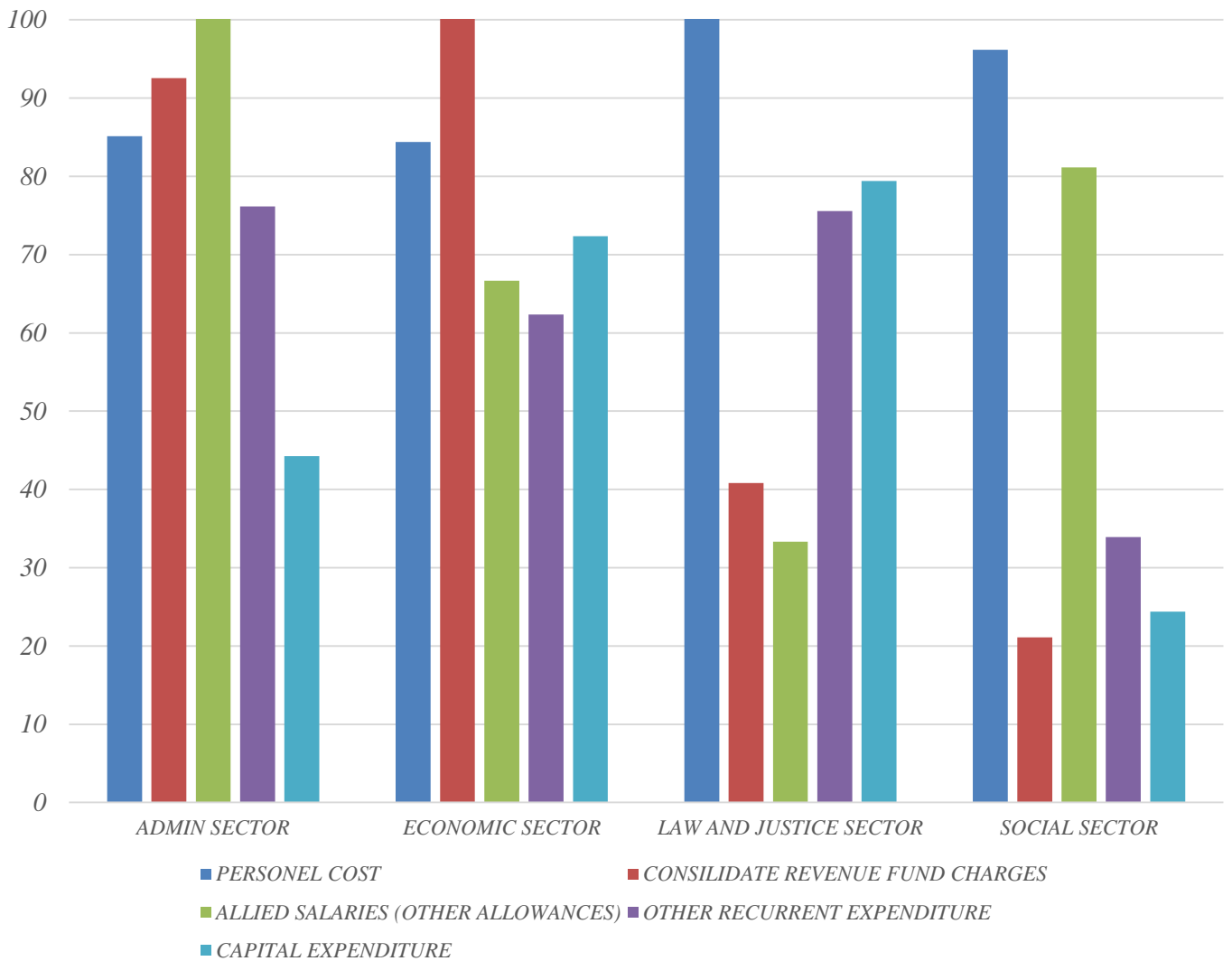
The 2024 Revised Budget amounting **₦692,244,449,513.87** (Six Hundred and Ninety-Two Billion, Two Hundred and Forty-Four Million, Four Hundred Forty-Nine Thousand, Five Hundred and Thirteen Naira, Eight-Seven Kobo Only) was revised by His Excellency, the Executive Governor of Katsina State **Malam Dikko Umar Radda, PhD, CON** Consisting of **₦534,274,694,489.22** as Capital Expenditure and **₦157,969,755,024.36** as Recurrent Expenditure (Personnel Cost, Consolidated Revenue Fund Charges, Allied Salaries and Over Head Costs).

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

| S/N      | PREVIOUS YEAR ACTUAL 2024 (N) | DESCRIPTIONS                              | ACTUAL EXPENDITURE 2025 (N) | REVISED BUDGET 2025 (N)  | SUPPLEMENTARY BUDGET (N) | INITIAL/ORIGINAL BUDGET 2025 (N) | VARIANCE ON FINAL BUDGET |                |
|----------|-------------------------------|---|-----------------------------|--------------------------|--------------------------|----------------------------------|--------------------------|----------------|
|          |                               |   |                             |                          |                          |                                  | (N)                      | %              |
| 1        |                               | <b>PERSONNEL COST</b>                     |                             |                          |                          |                                  |                          |                |
| i)       | 2,251,025,617.47              | Administrative Sector                     | 2,863,789,040.02            | 3,364,127,019.11         | 995,163,179.42           | 2,368,963,839.69                 | 500,337,979.09           | 85.13%         |
| ii)      | 1,878,531,269.01              | Economic Sector                           | 2,565,354,056.29            | 3,039,455,224.34         | (9,009,028,097.88)       | 12,048,483,322.22                | 474,101,168.05           | 84.40%         |
| iii)     | 1,738,458,457.42              | Law & Justice Sector                      | 2,610,811,198.25            | 2,185,099,932.23         | 393,595,475.66           | 1,791,504,456.57                 | -425,711,266.02          | 119.48%        |
| iv)      | 26,667,754,528.00             | Social Sector                             | 36,922,847,477.17           | 38,394,179,018.07        | 8,978,599,938.45         | 29,415,579,079.62                | 1,471,331,540.90         | 96.17%         |
| <b>A</b> | <b>32,535,769,871.90</b>      |   | <b>44,962,801,771.73</b>    | <b>46,982,861,193.75</b> | <b>1,358,330,495.65</b>  | <b>45,624,530,698.10</b>         | <b>2,020,059,422.02</b>  | <b>95.70%</b>  |
| 2        |                               | <b>CONSOLIDATED REVENUE FUND CHARGES</b>  |                             |                          |                          |                                  |                          |                |
| i)       | 18,529,077,723.92             | Administrative Sector                     | 17,773,145,180.46           | 19,200,679,417.74        | 2,891,611,486.24         | 16,309,067,931.50                | 1,427,534,237.28         | 92.57%         |
| ii)      | 21566441.94                   | Economic Sector                           | 23,115,664.15               | 22,268,772.22            | (15,883,607.78)          | 38,152,380.00                    | -846,891.93              | 103.80%        |
| iii)     | 19,908,002.52                 | Law & Justice Sector                      | 22,752,002.88               | 55,729,015.38            | -                        | 55,729,015.38                    | 32,977,012.50            | 40.83%         |
| iv)      | 80,135,069.56                 | Social Sector                             | 82,402,624.56               | 390,280,501.63           | (619,372,027.92)         | 1,009,652,529.55                 | 307,877,877.07           | 21.11%         |
| <b>B</b> | <b>18,650,687,237.94</b>      | <b>Sub Total</b>                          | <b>17,901,415,472.05</b>    | <b>19,668,957,706.97</b> | <b>2,256,355,850.54</b>  | <b>17,412,601,856.43</b>         | <b>1,767,542,234.92</b>  | <b>91.01%</b>  |
| 3        |                               | <b>ALLIED SALARIES (OTHER ALLOWANCES)</b> |                             |                          |                          |                                  |                          |                |
| i)       | 51,314,387.08                 | Administrative Sector                     | 346,130,507.09              | 42,862,877.53            | (506,227,122.47)         | 549,090,000.00                   | -303,267,629.56          | 807.53%        |
| ii)      | 10,194,000.00                 | Economic Sector                           | 15,432,000.00               | 23,142,952.00            | 7,710,000.00             | 15,432,952.00                    | 7,710,952.00             | 66.68%         |
| iii)     | 0.00                          | Law & Justice Sector                      | 960,000.00                  | 2,880,000.00             | 2,880,000.00             | 0.00                             | 1,920,000.00             | 33.33%         |
| iv)      | 1,206,649,612.64              | Social Sector                             | 1,194,204,533.47            | 1,471,624,500.61         | (57,321,191.11)          | 1,528,945,691.72                 | 277,419,967.14           | 81.15%         |
| <b>C</b> | <b>1,268,157,999.72</b>       | <b>Sub Total</b>                          | <b>1,556,727,040.56</b>     | <b>1,540,510,330.14</b>  | <b>(552,958,313.58)</b>  | <b>2,093,468,643.72</b>          | <b>-16,216,710.42</b>    | <b>101.05%</b> |
| 4        |                               | <b>OTHER RECURRENT</b>                    |                             |                          |                          |                                  |                          |                |
| i)       | 20,361,779,257.67             | Administrative Sector                     | 23,518,540,059.87           | 30,882,406,075.32        | 813,286,387.85           | 30,069,119,687.47                | 7,363,866,015.45         | 76.16%         |
| ii)      | 11,490,332,060.90             | Economic Sector                           | 28,384,889,061.42           | 45,516,216,554.98        | (1,012,508,110.53)       | 46,528,724,665.51                | 17,131,327,493.56        | 62.36%         |

|          |                           |                            |                           |                           |                           |                           |                           |               |
|----------|---------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------|
| iii)     | 878,145,449.18            | Law & Justice Sector       | 1,460,443,987.80          | 1,932,338,022.55          | (366,795,614.45)          | 2,299,133,637.00          | 471,894,034.75            | 75.58%        |
| iv)      | 4,808,495,882.10          | Social Sector              | 3,882,765,575.08          | 11,446,465,139.87         | (2,495,730,696.26)        | 13,942,195,836.13         | 7,563,699,564.79          | 33.92%        |
| <b>A</b> | <b>37,538,752,649.85</b>  |                            | <b>57,246,638,684.17</b>  | <b>89,777,425,792.72</b>  | <b>(3,061,748,033.39)</b> | <b>92,839,173,826.11</b>  | <b>32,530,787,108.55</b>  | <b>63.77%</b> |
| <b>5</b> |                           | <b>CAPITAL EXPENDITURE</b> |                           |                           |                           |                           |                           |               |
| i)       | 33,169,215,184.07         | Administrative Sector      | 25,509,250,831.66         | 57,617,231,991.13         | -                         | 57,617,231,991.13         | 32,107,981,159.47         | 44.27%        |
| ii)      | 166,458,980,473.41        | Economic Sector            | 175,949,664,471.37        | 243,155,471,346.33        | -                         | 243,155,471,346.33        | 67,205,806,874.96         | 72.36%        |
| iii)     | 1,072,514,755.04          | Law & Justice Sector       | 1,665,408,890.00          | 2,096,925,250.00          | -                         | 2,096,925,250.00          | 431,516,360.00            | 79.42%        |
| iv)      | 37,760,078,513.40         | Social Sector              | 56,427,924,203.38         | 231,405,065,902.05        | -                         | 231,405,065,902.05        | 174,977,141,698.67        | 24.38%        |
| <b>B</b> | <b>238,460,788,925.92</b> | <b>Sub Total</b>           | <b>259,552,248,396.41</b> | <b>534,274,694,489.51</b> | <b>-</b>                  | <b>534,274,694,489.51</b> | <b>274,722,446,093.10</b> | <b>48.58%</b> |
|          | <b>328,454,156,685.33</b> | <b>TOTAL (A + B)</b>       | <b>381,219,831,364.92</b> | <b>692,244,449,513.09</b> | <b>-20,000.78</b>         | <b>692,244,469,513.87</b> | <b>311,024,618,148.17</b> | <b>55.07%</b> |

## ***EXPENDITURE (GENERAL) PERFORMANCE FOR THE YEAR UNDER REVIEW***



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

During the year under review the Katsina State Government recorded a total receipt of **₦600,803,051,535.87** comprising of **₦141,866,471,386.17** from Share of FAAC, **₦106,514,088,045.51** as VAT, **₦5,750,637,781.51** as Electronic Money Transfer Levy, **₦63,542,918,021.09** as Refund from FGN and other FAAC, **₦188,368,260.97** as Refund General, **₦92,052,441,863.57** as Loan (Capital Receipts), **₦116,457,871,465.71** as Aids and Grants (Capital Receipts), **₦27,228,969,318.77** as IGR (Tax and Non-Tax), **₦67,148,728.44** as Investment Income, **₦3,961,119,089.49** as Interest Income, **₦10,011,466,482.00** as Transfers from LGAs and **₦33,488,252,897.50** from IGR Return of Parastatals when added to opening balance of **₦84,952,389,659.54** totaling **₦685,755,441,195.41** as detailed below;

| <i>S/N</i> | <i>MONTHLY RECEIPTS 2024 ₦</i> | <i>DESCRIPTION</i>          | <i>MONTHLY RECEIPTS 2025 ₦</i> | <i>TOTAL RECEIPTS ₦</i> |
|------------|--------------------------------|-----------------------------|--------------------------------|-------------------------|
| <b>I</b>   | <b>537,781,098.44</b>          | <b>Statutory Allocation</b> |                                |                         |
| i)         | 1,720,673,248.51               | January                     | 980,628,852..88                |                         |
| ii)        | 2,092,767,371.91               | February                    | 4,015,703,973.50               |                         |
| iii)       | (1,528,150,604.00)             | March                       | 4,378,093,427.83               |                         |
| iv)        | 905,800,598.00                 | April                       | 5,227,584,973.96               |                         |
| v)         | 556,842,539.00                 | May                         | 5,418,737,490.41               |                         |
| vi)        | (261,322,469.97)               | June                        | 4,814,144,875.42               |                         |
| vii)       | (417,775,876.16)               | July                        | 6,109,050,927.71               |                         |
| viii)      | (765,561,092.97)               | August                      | 8,017,236,580,.05              |                         |
| ix)        | (556,312,102.55)               | September                   | 9,147,659,293.09               |                         |
| x)         | (1,013,678,935.43)             | October                     | 7,503,,144,067.50              |                         |

|            |                          |                            |                         |                          |
|------------|--------------------------|----------------------------|-------------------------|--------------------------|
| xi)        | (1,304,135,874.20)       | November                   | 8,607,192,194.86        |                          |
| xii)       | <u>1,108,634,296.30</u>  | December                   | <u>8,889,664,376.68</u> | <b>73,158,841,033.89</b> |
| <b>II</b>  | <b>4,098,472,955.87</b>  | <b>Other FAAC</b>          |                         |                          |
| i)         | 0.00                     | January                    | 0.00                    |                          |
| ii)        | 0.00                     | February                   | 0.00                    |                          |
| iii)       | 0.00                     | March                      | 0.00                    |                          |
| iv)        | 0.00                     | April                      | 0.00                    |                          |
| v)         | 0.00                     | May                        | 0.00                    |                          |
| vi)        | 0.00                     | June                       | 0.00                    |                          |
| vii)       | 1,685,643,612.00         | July                       | 0.00                    |                          |
| viii)      | 109,025,933.94           | August                     | 0.00                    |                          |
| ix)        | 352,347,307.69           | September                  | 3,000,000,000.00        |                          |
| x)         | 0.00                     | October                    | 0.00                    |                          |
| xi)        | 842,821,805.94           | November                   | 0.00                    |                          |
| xii)       | <u>1,108,634,296.30</u>  | December                   | <u>4,000,000,000.00</u> | <b>7,000,000,000.00</b>  |
| <b>III</b> | <b>17,992,307,661.94</b> | <b>Deduction From FAAC</b> |                         |                          |
| i)         | 1,135,771,432.74         | January                    | 1,776,517,623.09        |                          |
| ii)        | 1,471,150,974.14         | February                   | 1,633,943,684.09        |                          |
| iii)       | 1,637,735,465.33         | March                      | 1,643,979,084.36        |                          |
| iv)        | 1,296,761,048.85         | April                      | 1,668,888,081.02        |                          |
| v)         | 1,287,097,594.89         | May                        | 1,672,796,919.94        |                          |
| vi)        | 1,264,440,717.72         | June                       | 1,656,054,355.22        |                          |
| vii)       | 1,222,632,410.55         | July                       | 1,691,913,292.05        |                          |
| viii)      | 1,728,161,593.82         | August                     | 2,074,910,020.10        |                          |
| ix)        | 1,733,956,181.25         | September                  | 2,106,214,033.70        |                          |
| x)         | 1,721,290,638.18         | October                    | 2,060,673,612.06        |                          |

|           |                          |   |                         |                          |
|-----------|--------------------------|---|-------------------------|--------------------------|
| xi)       | 1,713,247,215.26         | November  | 2,091,247,252.51        |                          |
| xii)      | <u>1,780,062,389.21</u>  | December  | <u>2,099,069,559.09</u> | <b>22,176,207,517.23</b> |
| <b>IV</b> | <b>42,136,829,319.18</b> | <b>Exchange Difference</b>                            |                         |                          |
| i)        | 2,218,594,181.64         | January   | 3,009,238,603.59        |                          |
| ii)       | 2,069,516,750.22         | February  | 0.00                    |                          |
| iii)      | 4,455,106,884.70         | March   | 0.00                    |                          |
| iv)       | 2,126,806,121.00         | April   | 214,419,305.04          |                          |
| v)        | 3,289,228,683.00         | May   | 615,307,388.05          |                          |
| vi)       | 3,728,008,660.00         | June  | 585,217,613.38          |                          |
| vii)      | 3,591,980,346.00         | July  | 306,333,800.64          |                          |
| viii)     | 4,417,460,104.00         | August  | 312,687,978.81          |                          |
| ix)       | 3,535,181,714.93         | September   | 316,761,264.28          |                          |
| x)        | 3,495,997,102.82         | October   | 0.00                    |                          |
| xi)       | 4,152,436,359.51         | November  | 0.00                    |                          |
| xii)      | <u>5,056,512,411.36</u>  | December  | <u>0.00</u>             | <b>5,359,965,953.79</b>  |
| <b>V</b>  | <b>28,600,793,769.04</b> | <b>Excess Crude Refund to State on FGN Withdrawal</b> |                         |                          |
| i)        | 0.00                     | January   | 0.00                    |                          |
| ii)       | 0.00                     | February  | 0.00                    |                          |
| iii)      | 0.00                     | March   | 0.00                    |                          |
| iv)       | 0.00                     | April   | 7,150,198,442.26        |                          |
| v)        | 0.00                     | May   | 0.00                    |                          |
| vi)       | 14,300,396,884.52        | June  | 0.00                    |                          |
| vii)      | 0.00                     | July  | 0.00                    |                          |
| viii)     | 0.00                     | August  | 0.00                    |                          |

|            |                          |   |                   |                         |
|------------|--------------------------|---|-------------------|-------------------------|
| ix)        | 0.00                     | September   | 0.00              |                         |
| x)         | 0.00                     | October   | 0.00              |                         |
| xi)        | 0.00                     | November  | 0.00              |                         |
| xii)       | <u>14,300,396,884.52</u> | December  | <u>0.00</u>       | <b>7,150,198,442.26</b> |
| <b>VI</b>  | <b>975,376,362.65</b>    | <b>DPR</b>  |                   |                         |
| i)         | 0.00                     | January   | 0.00              |                         |
| ii)        | 0.00                     | February  | 0.00              |                         |
| iii)       | 0.00                     | March   | 0.00              |                         |
| iv)        | 0.00                     | April   | 0.00              |                         |
| v)         | 0.00                     | May   | 0.00              |                         |
| vi)        | 0.00                     | June  | 0.00              |                         |
| vii)       | 0.00                     | July  | 0.00              |                         |
| viii)      | 0.00                     | August  | 0.00              |                         |
| ix)        | 0.00                     | September   | 0.00              |                         |
| x)         | 964,155,239.92           | October   | 0.00              |                         |
| xi)        | 0.00                     | November  | 0.00              |                         |
| xii)       | <u>11,221,122.73</u>     | December  | <u>0.00</u>       | <b>0.00</b>             |
| <b>VII</b> | <b>1,251,369,780.58</b>  | <b>Pension Transitional Arrangement Directorate</b> |                   |                         |
| i)         | 0.00                     | January   | 12,000,000,000.00 |                         |
| ii)        | 0.00                     | February  | 0.00              |                         |
| iii)       | 0.00                     | March   | 0.00              |                         |
| iv)        | 0.00                     | April   | 0.00              |                         |
| v)         | 0.00                     | May   | 0.00              |                         |
| vi)        | 0.00                     | June  | 0.00              |                         |

|             |                         |   |                 |                          |
|-------------|-------------------------|---|-----------------|--------------------------|
| vii)        | 0.00                    | July  | 0.00            |                          |
| viii)       | 0.00                    | August  | 0.00            |                          |
| ix)         | 0.00                    | September                                       | 0.00            |                          |
| x)          | 0.00                    | October   | 0.00            |                          |
| xi)         | 1,251,369,780.58        | November  | 0.00            |                          |
| xii)        | <u>0.00</u>             | December  | <u>0.00</u>     | <b>12,000,000,000.00</b> |
| <b>VIII</b> | <b>4,996,070,988.38</b> | <b>Good Val Consideration (Sales of Assets)</b> |                 |                          |
| i)          | 0.00                    | January   | 0.00            |                          |
| ii)         | 0.00                    | February  | 0.00            |                          |
| iii)        | 0.00                    | March   | 0.00            |                          |
| iv)         | 4,996,070,988.38        | April   | 0.00            |                          |
| v)          | 0.00                    | May   | 0.00            |                          |
| vi)         | 0.00                    | June  | 0.00            |                          |
| vii)        | 0.00                    | July  | 0.00            |                          |
| viii)       | 0.00                    | August  | 0.00            |                          |
| ix)         | 0.00                    | September                                       | 0.00            |                          |
| x)          | 0.00                    | October   | 0.00            |                          |
| xi)         | 0.00                    | November  | 0.00            |                          |
| xii)        | <u>0.00</u>             | December  | <u>0.00</u>     | <b>0.00</b>              |
| <b>IX</b>   | <b>2,852,942,744.90</b> | <b>ELECTRONIC MONEY TRANSFER LEVY</b>           |                 |                          |
| i)          | 259,527,358.17          | January   | 440,415,537.30  |                          |
| ii)         | 231,376,198.06          | February  | 288,957,417,.38 |                          |
| iii)        | 219,452,124.18          | March   | 485,664,769.09  |                          |
| iv)         | 213,302,435.00          | April   | 347,452,419.33  |                          |

|           |                          |                     |                         |                           |
|-----------|--------------------------|---------------------|-------------------------|---------------------------|
| v)        | 262,051,987.00           | May                 | 541,654,142.53          |                           |
| vi)       | 218,538,500.00           | June                | 384,066,954.55          |                           |
| vii)      | 227,380,950.00           | July                | 406,398,837.61          |                           |
| viii)     | 272,764,593.00           | August              | 519,097,560.34          |                           |
| ix)       | 216,675,198.00           | September           | 443,686,383.67          |                           |
| x)        | 266,353,206.93           | October             | 697,860,136.80          |                           |
| xi)       | 247,121,419.06           | November            | 653,027,426.09          |                           |
| xii)      | 218,398,775.50           | December            | <u>542,356,196.82</u>   | <b>5,750,637,781.51</b>   |
| <b>X</b>  | <b>77,640,628,866.83</b> | <b>Share of VAT</b> |                         |                           |
| i)        | 6,331,189,557.88         | January             | 8,431,459,464.13        |                           |
| ii)       | 5,334,250,474.11         | February            | 10,011,393,589.22       |                           |
| iii)      | 4,328,588,929.50         | March               | 8,190,712,588.45        |                           |
| iv)       | 7,033,597,468.00         | April               | 7,978,737,182.09        |                           |
| v)        | 6,287,923,448.00         | May                 | 8,114,532,221.56        |                           |
| vi)       | 6,095,712,131.00         | June                | 9,917,283,357.30        |                           |
| vii)      | 6,663,136,685.00         | July                | 8,486,821,955.36        |                           |
| viii)     | 7,126,106,917.00         | August              | 8,599,278,781.76        |                           |
| ix)       | 6,709,816,924.00         | September           | 9,178,963,964.89        |                           |
| x)        | 6,314,503,613.79         | October             | 11,244,906,756.29       |                           |
| xi)       | 7,246,090,348.28         | November            | 9,532,462,477.87        |                           |
| xii)      | <u>8,169,712,370.27</u>  | December            | <u>6,827,535,706.59</u> | <b>106,514,088,045.51</b> |
| <b>XI</b> | <b>58,300,396,884.52</b> | <b>CBN</b>          |                         |                           |
| i)        | 0.00                     | January             | 0.00                    |                           |
| ii)       | 0.00                     | February            | 0.00                    |                           |

|            |                         |                     |                  |             |
|------------|-------------------------|---------------------|------------------|-------------|
| iii)       | 10,000,000,000.00       | March               | 0.00             |             |
| iv)        | 10,000,000,000.00       | April               | 0.00             |             |
| v)         | 6,000,000,000.00        | May                 | 0.00             |             |
| vi)        | 10,000,000,000.00       | June                | 0.00             |             |
| vii)       | 8,000,000,000.00        | July                | 0.00             |             |
| viii)      | 0.00                    | August              | 0.00             |             |
| ix)        | 0.00                    | September           | 0.00             |             |
| x)         | 7,150,198,442.26        | October             | 0.00             |             |
| xi)        | 7,150,198,442.26        | November            | 0.00             |             |
| xii)       | <u>0.00</u>             | December            | <u>0.00</u>      | <b>0.00</b> |
| <b>XII</b> | <b>4,264,232,708.91</b> | <b>Augmentation</b> |                  |             |
| i)         | 0.00                    | January             | 0.00             |             |
| ii)        | 0.00                    | February            | 1,569,165,638.30 |             |
| iii)       | 0.00                    | March               | 1,500,222,814.57 |             |
| iv)        | 0.00                    | April               | 0.00             |             |
| v)         | 0.00                    | May                 | 0.00             |             |
| vi)        | 0.00                    | June                | 0.00             |             |
| vii)       | 0.00                    | July                | 842,821,805.94   |             |
| viii)      | 0.00                    | August              | 0.00             |             |
| ix)        | 3,000,000,000.00        | September           | 0.00             |             |
| x)         | 1,264,232,708.91        | October             | 0.00             |             |
| xi)        | 0.00                    | November            | 0.00             |             |

|             |                          |                                       |             |                         |
|-------------|--------------------------|---------------------------------------|-------------|-------------------------|
| xii)        | <u>0.00</u>              | December                              | <u>0.00</u> | <b>3,912,210,258.81</b> |
| <b>XIII</b> | <b>3,000,000,000.00</b>  | <b>Flood Disaster Prevention Fund</b> |             |                         |
| i)          | 0.00                     | January                               | 0.00        |                         |
| ii)         | 0.00                     | February                              | 0.00        |                         |
| iii)        | 0.00                     | March                                 | 0.00        |                         |
| iv)         | 0.00                     | April                                 | 0.00        |                         |
| v)          | 0.00                     | May                                   | 0.00        |                         |
| vi)         | 0.00                     | June                                  | 0.00        |                         |
| vii)        | 0.00                     | July                                  | 0.00        |                         |
| viii)       | 0.00                     | August                                | 0.00        |                         |
| ix)         | 3,000,000,000.00         | September                             | 0.00        |                         |
| x)          | 0.00                     | October                               | 0.00        |                         |
| xi)         | 0.00                     | November                              | 0.00        |                         |
| xii)        | <u>0.00</u>              | December                              | <u>0.00</u> | <b>0.00</b>             |
| <b>XIV</b>  | <b>14,413,098,526.80</b> | <b>Signature Bonus</b>                |             |                         |
| i)          | 0.00                     | January                               | 0.00        |                         |
| ii)         | 0.00                     | February                              | 0.00        |                         |
| iii)        | 0.00                     | March                                 | 0.00        |                         |
| iv)         | 0.00                     | April                                 | 0.00        |                         |
| v)          | 0.00                     | May                                   | 0.00        |                         |
| vi)         | 0.00                     | June                                  | 0.00        |                         |
| vii)        | 0.00                     | July                                  | 0.00        |                         |

|            |                          |   |                  |             |
|------------|--------------------------|---|------------------|-------------|
| viii)      | 0.00                     | August                                  | 0.00             |             |
| ix)        | 6,400,000,000.00         | September                               | 0.00             |             |
| x)         | 4,011,463,161.61         | October                                 | 0.00             |             |
| xi)        | 0.00                     | November                                | 0.00             |             |
| xii)       | <u>4,001,635,365.19</u>  | December                                | <u>0.00</u>      | <b>0.00</b> |
| <b>XV</b>  | <b>25,000,000,000.00</b> | <b>Development of Natural Resources</b> |                  |             |
| i)         | 0.00                     | January                                 | 0.00             |             |
| ii)        | 0.00                     | February                                | 0.00             |             |
| iii)       | 0.00                     | March                                   | 0.00             |             |
| iv)        | 0.00                     | April                                   | 0.00             |             |
| v)         | 0.00                     | May                                     | 0.00             |             |
| vi)        | 25,000,000,000.00        | June                                    | 0.00             |             |
| vii)       | 0.00                     | July                                    | 0.00             |             |
| viii)      | 0.00                     | August                                  | 0.00             |             |
| ix)        | 0.00                     | September                               | 0.00             |             |
| x)         | 0.00                     | October                                 | 0.00             |             |
| xi)        | 0.00                     | November                                | 0.00             |             |
| xii)       | <u>0.00</u>              | December                                | <u>0.00</u>      | <b>0.00</b> |
| <b>XVI</b> | <b>37,000,000,000.00</b> | <b>Infrastructure0</b>                  |                  |             |
| i)         | 0.00                     | January                                 | 0.00             |             |
| ii)        | 0.00                     | February                                | 0.00             |             |
| iii)       | 0.00                     | March                                   | 5,837,837,837.84 |             |

|             |                         |                        |                  |                          |
|-------------|-------------------------|------------------------|------------------|--------------------------|
| iv)         | 7,000,000,000.00        | April                  | 5,405,405,405.41 |                          |
| v)          | 7,000,000,000.00        | May                    | 6,756,756,756.76 |                          |
| vi)         | 0.00                    | June                   | 6,756,756,756.76 |                          |
| vii)        | 0.00                    | July                   | 6,756,756,756.76 |                          |
| viii)       | 7,000,000,000.00        | August                 | 0.00             |                          |
| ix)         | 7,000,000,000.00        | September              | 2,702,702,702.70 |                          |
| x)          | 0.00                    | October                | 0.00             |                          |
| xi)         | 0.00                    | November               | 0.00             |                          |
| xii)        | <u>9,000,000,000.00</u> | December               | <u>0.00</u>      | <b>34,216,216,216.23</b> |
| <b>XVII</b> | <b>9,000,000,000.00</b> | <b>Refund from FGN</b> |                  |                          |
| i)          | 9,000,000,000.00        | January                | 0.00             |                          |
| ii)         | 0.00                    | February               | 0.00             |                          |
| iii)        | 0.00                    | March                  | 0.00             |                          |
| iv)         | 0.00                    | April                  | 138,333,543.89   |                          |
| v)          | 0.00                    | May                    | 0.00             |                          |
| vi)         | 0.00                    | June                   | 0.00             |                          |
| vii)        | 0.00                    | July                   | 0.00             |                          |
| viii)       | 0.00                    | August                 | 0.00             |                          |
| ix)         | 0.00                    | September              | 0.00             |                          |
| x)          | 0.00                    | October                | 0.00             |                          |
| xi)         | 0.00                    | November               | 0.00             |                          |
| xii)        | <u>0.00</u>             | December               | <u>0.00</u>      | <b>138,333,543.89</b>    |

|              |             |                        |                  |                          |
|--------------|-------------|------------------------|------------------|--------------------------|
| <b>XVIII</b> | <b>0.00</b> | <b>Project Gazelle</b> |                  |                          |
| i)           | 0.00        | January                | 0.00             |                          |
| ii)          | 0.00        | February               | 5,000,000,000.00 |                          |
| iii)         | 0.00        | March                  | 0.00             |                          |
| iv)          | 0.00        | April                  | 5,000,000,000.00 |                          |
| v)           | 0.00        | May                    | 0.00             |                          |
| vi)          | 0.00        | June                   | 0.00             |                          |
| vii)         | 0.00        | July                   | 0.00             |                          |
| viii)        | 0.00        | August                 | 0.00             |                          |
| ix)          | 0.00        | September              | 0.00             |                          |
| x)           | 0.00        | October                | 0.00             |                          |
| xi)          | 0.00        | November               | 0.00             |                          |
| xii)         | <u>0.00</u> | December               | <u>0.00</u>      | <b>10,000,000,000.00</b> |
| <b>XIX</b>   | <b>0.00</b> | <b>Solid Minerals</b>  |                  |                          |
| i)           | 0.00        | January                | 0.00             |                          |
| ii)          | 0.00        | February               | 0.00             |                          |
| iii)         | 0.00        | March                  | 225,442,840.78   |                          |
| iv)          | 0.00        | April                  | 0.00             |                          |
| v)           | 0.00        | May                    | 0.00             |                          |
| vi)          | 0.00        | June                   | 0.00             |                          |
| vii)         | 0.00        | July                   | 0.00             |                          |
| viii)        | 0.00        | August                 | 0.00             |                          |

|            |             |                           |                  |                       |
|------------|-------------|---------------------------|------------------|-----------------------|
| ix)        | 0.00        | September                 | 0.00             |                       |
| x)         | 0.00        | October                   | 0.00             |                       |
| xi)        | 0.00        | November                  | 0.00             |                       |
| xii)       | <u>0.00</u> | December                  | <u>0.00</u>      | <b>225,442,840.78</b> |
| <b>XX</b>  | <b>0.00</b> | <b>Forex Equalization</b> |                  |                       |
| i)         | 0.00        | January                   | 0.00             |                       |
| ii)        | 0.00        | February                  | 0.00             |                       |
| iii)       | 0.00        | March                     | 0.00             |                       |
| iv)        | 0.00        | April                     | 0.00             |                       |
| v)         | 0.00        | May                       | 0.00             |                       |
| vi)        | 0.00        | June                      | 79,101,305.61    |                       |
| vii)       | 0.00        | July                      | 0.00             |                       |
| viii)      | 0.00        | August                    | 0.00             |                       |
| ix)        | 0.00        | September                 | 0.00             |                       |
| x)         | 0.00        | October                   | 0.00             |                       |
| xi)        | 0.00        | November                  | 0.00             |                       |
| xii)       | <u>0.00</u> | December                  | <u>0.00</u>      | <b>79,101,305.61</b>  |
| <b>XXI</b> | <b>0.00</b> | <b>NLGN</b>               |                  |                       |
| i)         | 0.00        | January                   | 0.00             |                       |
| ii)        | 0.00        | February                  | 0.00             |                       |
| iii)       | 0.00        | March                     | 3,326,873,385.01 |                       |
| iv)        | 0.00        | April                     | 5,555,555,555.56 |                       |

|              |                          |   |                  |                          |
|--------------|--------------------------|---|------------------|--------------------------|
| v)           | 0.00                     | May   | 2,724,806,201.55 |                          |
| vi)          | 0.00                     | June  | 3,972,868,217.05 |                          |
| vii)         | 0.00                     | July  | 3,875,968,992.25 |                          |
| viii)        | 0.00                     | August  | 0.00             |                          |
| ix)          | 0.00                     | September   | 5,813,953,488.37 |                          |
| x)           | 0.00                     | October   | 0.00             |                          |
| xi)          | 0.00                     | November  | 0.00             |                          |
| xii)         | <u>0.00</u>              | December  | <u>0.00</u>      | <b>25,270,025,839.79</b> |
| <b>XXII</b>  | <b>0.00</b>              | <b>NET-OFF TO STATE (5<sup>TH</sup> INSTALMENT)</b> |                  |                          |
| i)           | 0.00                     | January   | 0.00             |                          |
| ii)          | 0.00                     | February  | 0.00             |                          |
| iii)         | 0.00                     | March   | 0.00             |                          |
| iv)          | 0.00                     | April   | 0.00             |                          |
| v)           | 0.00                     | May   | 0.00             |                          |
| vi)          | 0.00                     | June  | 0.00             |                          |
| vii)         | 0.00                     | July  | 4,534,478,194.00 |                          |
| viii)        | 0.00                     | August  | 0.00             |                          |
| ix)          | 0.00                     | September   | 0.00             |                          |
| x)           | 0.00                     | October   | 0.00             |                          |
| xi)          | 0.00                     | November  | 0.00             |                          |
| xii)         | <u>0.00</u>              | December  | <u>0.00</u>      | <b>4,534,478,194.00</b>  |
| <b>XXIII</b> | <b>16,298,250,783.39</b> | <b>Tax Revenue (IGR)</b>                            |                  |                          |

|               |                             |   |                          |                          |
|---------------|-----------------------------|---|--------------------------|--------------------------|
| i)            | 16,298,250,783.39           | Taxes   | 21,819,079,573.37        | <b>21,819,079,573.37</b> |
| <b>XXIV</b>   | <b>5,340,342,928.91</b>     | <b>Non Tax Revenue (IGR)</b>  |                          |                          |
| i)            | 4,179,078,540.03            | Fine & Fees   | 4,922,035,883.44         |                          |
| ii)           | 120,021,140.00              | Licenses  | 63,371,910.60            |                          |
| iii)          | 707,027,696.00              | Earnings & Sales  | 198,017,944.12           |                          |
| iv)           | 3,320,040.00                | Interest Repayment & Dividend   | 270,000.00               |                          |
| v)            | 187,139,028.88              | Investment Income and Dividend at KTIRS   | 184,897,885.57           |                          |
| vi)           | <u>143,756,484.00</u>       | Rent of Government Properties   | <u>41,296,121.67</u>     | <b>5,409,889,745.40</b>  |
| <b>XXV</b>    | <b>7,769,411,168,168.05</b> | <b>IGR RETURNS OF PAASTATALS</b>  |                          |                          |
| i)            | 7,769,411,168.05            | Revenue Generating Agencies   | <u>33,488,252,897.50</u> | <b>33,488,252,897.50</b> |
| <b>XXVI</b>   | <b>58,260,234.87</b>        | <b>Investment Income and Refund</b>   |                          |                          |
| i)            | 8,100,000.00                | Dividend Received & others  | 67,148,728.44            |                          |
| ii)           | 50,160,234.87               | Loan Repayment House of Assembly Mem.   | 50,034,717.08            | <b>117,183,445.52</b>    |
| iii)          | <u>0.00</u>                 | Motel Investment  |                          |                          |
| <b>XXVII</b>  | <b>972,831,918.07</b>       | <b>Interest Earned</b>  |                          |                          |
| i)            | 46,374,566.01               | Interest from Banking Operations  | 0.00                     |                          |
| ii)           | <u>926,457,352.06</u>       | Interest income   | <u>3,961,119,089.49</u>  | <b>3,961,119,089.49</b>  |
|               |                             | <b>AIDS &amp; GRANTS</b>  |                          |                          |
| <b>XXVIII</b> | <b>79,637,443,056.55</b>    | <b>External Loan and Grants (Capital Receipts):</b>   |                          |                          |
| a)            | 6,694,744,471.80            | Current External Grants: SABER Programme P for R Component                                  | 0.00                     |                          |
| b)            | 0.00                        | Current External Loans: SURWASH (Ministry of Water Resources) IPF Component Opening Balance | 0.00                     |                          |
|               |                             | <u><del>416,276,862.73</del></u>  |                          |                          |

|             |                          |   |                       |                           |
|-------------|--------------------------|---|-----------------------|---------------------------|
| c)          | 6,488,421,586.00         | SURWASH (Ministry of Water Resources) PforR Components <u>₦85,974,827.25</u>  | 9,163,522,341.78      |                           |
| d)          | 22,768,372,862.60        | ACREsal (Ministry of Environment) Opening Balance <u>₦4,017,373,622.88</u>  | 24,018,983,432.57     |                           |
| e)          | 5,348,896,970.62         | RAAMP (Ministry of Environment) Opening Balance <u>₦5,711,930,941.98</u>  | 23,058,813,011.30     |                           |
| f)          | 30,542,650,352.05        | AGILE (MBASE) <u>₦811,389,261.01</u>  | 11,309,714,223.40     |                           |
| g)          | 2,683,086,618.48         | ANIRN (Ministry of Health) Opening Bal. <u>₦112,089,642.47</u>  | 326,196,961.22        |                           |
| h)          | 4,938,900,000.00         | NfWP  | 850,000,000.00        |                           |
| i)          | <u>172,370,195.00</u>    | ANIRN (SPHCA) Opening Balance <u>₦2,796,671.50</u>  | <u>266,398,882.00</u> |                           |
|             | -                        | Sub-Total-  |                       | <b>68,993,628,852.27</b>  |
| <b>XXIX</b> | <b>15,272,688,644.56</b> | <b>Internal Aid/Grants</b>  |                       |                           |
| i)          | 8,585,879,247.44         | Current Internal Grant: Better Education Deliver for All-Additional Financing. BESDA (MBASE) TESS P for R Component opening Bal. <u>₦5,124,797,351.11</u> | 9,085,874,638.00      |                           |
| ii)         | 4,950,427,523.95         | Better Education Deliver for All-Additional Financing. BESDA (MBASE) TESS IPF Component opening Bal. <u>₦153,301,055.51</u>                               | 760,000,000.00        |                           |
| iii)        | 724,273,294.54           | Current Internal Grants (MOH)   | 0.00                  |                           |
| iv)         | 446,766,278.28           | ” ” ” (State NG Cares Ministry of Budget)   | 0.00                  |                           |
| v)          | 0.00                     | SABER Programme   | 12,745,793,277.00     |                           |
| vi)         | 0.00                     | Office of the Accountant General  | 116,925,016,562.01    |                           |
| vii)        | <u>565,342,300.35</u>    | Current Internal Grants (UMYUK)   | <u>0.00</u>           | <b>139,516,684,477.01</b> |
| <b>XXX</b>  | <b>7,590,141,724.79</b>  | <b>Transfers from LGA's</b>   |                       |                           |

|      |                           |   |                         |                           |
|------|---------------------------|---|-------------------------|---------------------------|
| i)   | 5,460,801,956.61          | Local Government Security Contribution    | 6,842,066,986.22        |                           |
| ii)  | 0.00                      | Local Government Scholarship Contribution | 0.00                    |                           |
| iii) | <u>2,129,339,768.18</u>   | Local Government Ecological Contribution  | <u>3,169,399,495.78</u> | <u>10,011,466,482.00</u>  |
|      | <u>464,999,672,127.23</u> | <b>Total</b>                              |                         | <u>600,803,051,535.87</u> |
|      | <u>15,611,872,816.68</u>  | When added to Opening Balance of          |                         | <u>84,952,389,659.54</u>  |
|      | <u>480,611,544,943.91</u> | <b>Grand Total</b>                        |                         | <u>685,755,441,195.41</u> |

## **B. CAPITAL RECEIPTS**

*The table below shows the Budget Performance of Aids and Grants/Capital Development Fund Receipts for the year under review.*

| <b>BUDGET PERFORMANCE OF REVIEW OF CAPITAL RECEIPTS</b> |   |              |                       |  |   |  |  |          |
|---|---|--------------|-----------------------|--|---|--|--|----------|
| <b>PREVIOUS YEAR<br/>ACTUAL<br/>(2024)<br/>(₦)</b>      | <b>REVENUE SOURCES</b>  | <b>CODE</b>  | <b>ACTUAL<br/>(₦)</b> | <b>REVISED/FINAL<br/>BUDGET<br/>2025<br/>(₦)</b> | <b>INITIAL/ORIGINAL<br/>BUDGET<br/>2025<br/>(₦)</b> | <b>SUPPLEMENTARY<br/>BUDGET<br/>2025<br/>(₦)</b> | <b>VARIANCE ON REVISED/FINAL<br/>BUDGET</b>            |          |
|   |   |              |                       |  |   |  | <b>(₦)<br/>(ACTUAL –<br/>REVISED/FINAL<br/>BUDGET)</b> | <b>%</b> |
| -   | Sustainable Development Goals (SDGs)                                | 011100500100 | -                     | 100,000,000.00                                   | 50,000,000.00                                       | 50,000,000.00                                    | -100,000,000.00  | 0.00%    |
| -   | Katsina State Television Authority (KTTV)                           | 012300300100 | -                     | 4,080,000.00                                     | 4,080,000.00  | -  | -4,080,000.00  | 0.00%    |
| -   | Katsina State Radio   | 012300400100 | -                     | 12,240,000.00                                    | 12,240,000.00                                       | -  | -12,240,000.00   | 0.00%    |
| -   | Office of the Auditor General for Local Governments                 | 014000200200 | -                     | 126,413,600.00                                   | 126,413,600.00                                      | -  | -126,413,600.00  | 0.00%    |
| -   | Local Government Service Commission                                 | 014900100100 | -                     | 421,958,247.12                                   | 421,958,247.12                                      | -  | -421,958,247.12  | 0.00%    |
| -   | Ministry for Local Governments and Emirate Affairs                  | 055100100100 | -                     | -  | 84,389,477.28                                       | (84,389,477.28)                                  | 0.00   | #DIV/0!  |
| -   | Primary Health Care Development Agency                              | 052100300100 | 266,398,882.00        | 3,643,434,447.30                                 | 2,643,434,447.30                                    | 1,000,000,000.00                                 | -3,377,035,565.30                                      | 7.31%    |
| -   | Katsina State Arabic and Islamic Education Bureau                   | 016300200100 | -                     | 91,000,000.00                                    | 91,000,000.00                                       | -  | -91,000,000.00   | 0.00%    |
| -   | Katsina State Agricultural and Rural Development Authority (KTARDA) | 021511400100 | -                     | 2,693,377,670.00                                 | 500,000,000.00                                      | 2,193,377,670.00                                 | -2,693,377,670.00                                      | 0.00%    |
| -   | Ministry for Livestock Development                                  | 021511500100 | -                     | 2,955,340,000.00                                 | 4,955,340,000.00                                    | (2,000,000,000.00)                               | -2,955,340,000.00                                      | 0.00%    |
| 13,020,234,855.00                                       | Office of the Accountant General                                    | 022000700100 | 116,925,016,562.01    | 17,366,000,000.00                                | 247,336,322,855.53                                  | (229,970,322,855.53)                             | 99,559,016,562.01                                      | 673.30%  |
| -   | Katsina State Road Maintenance Management Agency (KASROMA)          | 023400400100 | -                     | -  | -   | -  | 0.00   | #DIV/0!  |
| -   | Ministry of Budget and Economic Planning                            | 023800100100 | -                     | 375,420,486.35                                   | 50,000,000.00                                       | 325,420,486.35                                   | -375,420,486.35  | 0.00%    |
| -   | High Court of Justice   | 031805100100 | -                     | 50,000,000.00                                    | 25,000,000.00                                       | 25,000,000.00                                    | -50,000,000.00   | 0.00%    |
| -   | Department of Girls Child Education                                 | 051400100200 | -                     | 133,820,000.00                                   | 133,820,000.00                                      | -  | -133,820,000.00  | 0.00%    |

|                   |  |              |                           |                           |                           |                            |                          |                |
|-------------------|--|--------------|---------------------------|---------------------------|---------------------------|----------------------------|--------------------------|----------------|
| -                 | Katsina State Scholarship Board                        | 051805600100 | -                         | 3,054,000,000.00          | 3,000,000,000.00          | 54,000,000.00              | -3,054,000,000.00        | 0.00%          |
| -                 | Contributory Health Care Management                    | 052100200100 | -                         | 2,000,000,000.00          | 2,000,000,000.00          | -                          | -2,000,000,000.00        | 0.00%          |
| -                 | Drugs and Medical Supply Agency                        | 052111300200 | -                         | -                         | -                         | -                          | 0.00                     | #DIV/0!        |
| -                 | Katsina State Agency for the Control of Aids (KATSACA) | 052111600200 | -                         | -                         | -                         | -                          | 0.00                     | #DIV/0!        |
| -                 | SEPA   |              | -                         | 4,750,723,517.28          | -                         | 4,750,723,517.28           | -4,750,723,517.28        | 0.00%          |
| -                 | Ministry of Water Resources                            |              | -                         | 3,534,919,769.98          | -                         | 3,534,919,769.98           | -3,534,919,769.98        | 0.00%          |
| -                 | Water Board  |              | -                         | 10,329,002,120.00         | -                         | 10,329,002,120.00          | -10,329,002,120.00       | 0.00%          |
| -                 | RUWASSA  |              | -                         | 1,766,334,040.00          | -                         | 1,766,334,040.00           | -1,766,334,040.00        | 0.00%          |
| -                 | SURWASH  |              | 9,163,522,341.78          | 4,549,002,120.00          | -                         | 4,549,002,120.00           | 4,614,520,221.78         | 201.44%        |
| -                 | Katsina State Investment Promotion Agency              |              | 12,745,793,277.00         | 600,000,000.00            | -                         | 600,000,000.00             | 12,145,793,277.00        | 2124.30%       |
| -                 | Ministry of Health                                     |              | 326,196,961.22            | 4,599,141,404.97          | -                         | 4,599,141,404.97           | -4,272,944,443.75        | 7.09%          |
| -                 | Department of Community Development                    | 055100300100 | -                         | -                         | 85,000,000.00             | (85,000,000.00)            | 0.00                     | #DIV/0!        |
| -                 | Ministry of Agricultural Development                   |              | -                         | 5,185,600,000.00          | -                         | 5,185,600,000.00           | -5,185,600,000.00        | 0.00%          |
| -                 | SUBEB  |              | -                         | 5,051,316,719.97          | -                         | 5,051,316,719.97           | -5,051,316,719.97        | 0.00%          |
| -                 | Ministry for Rural Development                         | 055400100100 | -                         | 36,053,966,569.25         | 50,000,000.00             | 36,003,966,569.25          | -36,053,966,569.25       | 0.00%          |
| -                 | Ministry of Environment                                |              | 47,927,796,443.87         | 27,172,973,622.88         | -                         | 27,172,973,622.88          | 20,754,822,820.99        | 176.38%        |
| -                 | Irrigation Authority                                   |              | -                         | 400,000,000.00            | -                         | 400,000,000.00             | -400,000,000.00          | 0.00%          |
| -                 | KEWMA  |              | -                         | 5,219,000,000.00          | -                         | 5,219,000,000.00           | -5,219,000,000.00        | 0.00%          |
| -                 | Ministry of Higher, Technical and Vocational Education | 056700100100 | -                         | 79,200,000.00             | 79,200,000.00             | -                          | -79,200,000.00           | 0.00%          |
| -                 | Office of the Secretary to the Government of the State | 016100100100 | -                         | 9,000,000,000.00          | 9,000,000,000.00          | -                          | -9,000,000,000.00        | 0.00%          |
| -                 | Ministry of Women Affairs                              | 051400100100 | -                         | 12,865,038,663.00         | 8,258,900,000.00          | 4,606,138,663.00           | -12,865,038,663.00       | 0.00%          |
| -                 | Ministry of Basic and Secondary Education              | 051700100100 | 21,155,588,861.40         | 28,969,240,229.62         | 2,000,000,000.00          | 26,969,240,229.62          | -7,813,651,368.22        | 73.03%         |
| 13,020,234,855.00 | <b>TOTAL</b>   |              | <b>208,510,313,329.28</b> | <b>193,152,543,227.72</b> | <b>280,907,098,627.23</b> | <b>(87,754,555,399.51)</b> | <b>15,357,770,101.56</b> | <b>107.95%</b> |

**A. INTERNALLY GENERATED REVENUE BY INTERNAL REVENUE SERVICES AND REVENUE GENERATING**

**MDA'S**

*During the period under review, it was observed that the actual Internally Generated Revenue (IGR) for Tax and Non Tax Revenue collected by Internal Revenue Services and Ministries, Departments and Agencies amount to ₦75,083,658,321.06 with Revised Budgetary provision of ₦68,235,857,793.00 which shows 110.04% performance.*

*The Internal Revenue Service's and Revenue Generating MDA's reported total collection of ₦75,083,658,321.06 as detailed on Table I (A & B) below;*

**Table I (A)**

| <b>S/N.</b>  | <b>Month</b>     | <b>Total Collection<br/>₦</b> |
|--------------|------------------|-------------------------------|
| <i>i.</i>    | <i>January</i>   | <i>9,260,315,903.24</i>       |
| <i>ii.</i>   | <i>February</i>  | <i>8,311,262,017.84</i>       |
| <i>iii.</i>  | <i>March</i>     | <i>6,846,106,623.13</i>       |
| <i>iv.</i>   | <i>April</i>     | <i>5,746,085,598.21</i>       |
| <i>v.</i>    | <i>May</i>       | <i>5,696,723,909.00</i>       |
| <i>vi.</i>   | <i>June</i>      | <i>2,181,697,268.61</i>       |
| <i>vii.</i>  | <i>July</i>      | <i>4,355,275,842.89</i>       |
| <i>viii.</i> | <i>August</i>    | <i>4,849,006,130.98</i>       |
| <i>ix.</i>   | <i>September</i> | <i>4,177,773,500.34</i>       |
| <i>x.</i>    | <i>October</i>   | <i>7,037,675,243.18</i>       |

|             |                     |                                 |
|-------------|---------------------|---------------------------------|
| <i>xi.</i>  | <i>November</i>     | 7,374,678,566.50                |
| <i>xii.</i> | <i>December</i>     | 9,247,057,717.14                |
|             | <b><i>TOTAL</i></b> | <b><u>75,083,658,321.06</u></b> |

**TABLE I (B)**

**SUMMARIES OF INTERNALLY GENERATING REVENUE FOR MINISTRIES, DEPARTMENTS AND AGENCIES**

**BUDGET PERFORMANCE OF REVIEW OF REVENUE (INTERNALLY GENERATED REVENUE)**

| PREVIOUS YEAR<br>ACTUAL<br>(2024)<br>(₦) | REVENUE SOURCES                 | ACTUAL<br>(₦)            | REVISED/FINAL<br>BUDGET<br>2025<br>(₦) | INITIAL/ORIGINAL<br>BUDGET<br>2025<br>(₦) | SUPPLEMENTARY<br>BUDGET<br>2025<br>(₦) | VARIANCE ON REVISED/FINAL<br>BUDGET          |                |
|--|---------------------------------|--------------------------|--|---|--|--|----------------|
|  |                                 |                          |  |   |  | (₦)<br>(ACTUAL –<br>REVISED/FINAL<br>BUDGET) | %              |
| 4,106,590,200.07                         | <i>Administrative Sector</i>    | 25,119,379,902.92        | 6,669,513,289.73                       | 6,669,513,289.73                          | -                                      | 18,449,866,613.19                            | 376.63%        |
| 19,049,799,504.42                        | <i>Economic Sector</i>          | 44,257,129,911.00        | 54,741,537,318.48                      | 50,931,693,744.34                         | 3,809,843,574.14                       | -10,484,407,407.48                           | 80.85%         |
| 55,265,118.16                            | <i>Law &amp; Justice Sector</i> | 168,103,253.75           | 509,804,017.79                         | 509,804,017.79                            | -                                      | -341,700,764.04                              | 32.97%         |
| 4,345,170,156.92                         | <i>Social Sector</i>            | 5,539,045,253.39         | 6,315,003,167.00                       | 6,315,003,167.00                          | -                                      | -775,957,913.61                              | 87.71%         |
| 27,556,824,979.57                        | <b><i>Total</i></b>             | <b>75,083,658,321.06</b> | <b>68,235,857,793.00</b>               | <b>64,426,014,218.86</b>                  | <b>3,809,843,574.14</b>                | <b>6,847,800,528.06</b>                      | <b>110.04%</b> |

**DETAILS OF INTERNALLY GENERATED REVENUE FOR MINISTRIES, DEPARTMENTS AND AGENCIES**

| <b>BUDGET PERFORMANCE OF REVIEW OF REVENUE (INTERNALLY GENERATED REVENUE)</b> |  |              |                  |  |   |  |  |         |
|---|--|--------------|------------------|--|---|--|--|---------|
| PREVIOUS YEAR<br>ACTUAL<br>(2024)<br>(₦)                                      | REVENUE SOURCES                                    | CODE         | ACTUAL<br>(₦)    | REVISED/FINAL<br>BUDGET<br>2025<br>(₦) | INITIAL/ORIGINAL<br>BUDGET<br>2025<br>(₦) | SUPPLEMENTARY<br>BUDGET<br>2025<br>(₦) | VARIANCE ON REVISED/FINAL<br>BUDGET          |         |
|   |  |              |                  |  |   |  | (₦)<br>(ACTUAL –<br>REVISED/FINAL<br>BUDGET) | %       |
|   | <b>ADMINISTRATIVE<br/>SECTOR</b>                   |              | <b>01</b>        |  |   |  |  |         |
| 3,233,820,563.59  | Katsina State Bureau of Public Procurement         | 011101000100 | 2,560,703,632.36 | 5,540,000,000.00                       | 5,540,000,000.00                          | -                                      | -2,979,296,367.64                            | 46.22%  |
| 2,080,000.00  | Dept of Inter-Govt. & Dev. Partners                | 011113200100 | -                | 515,000,000.00                         | 515,000,000.00                            | -                                      | -515,000,000.00                              | 0.00%   |
| 34,296,254.26   | Department of Banking & Finance                    | 011118300100 | -                | 133,624,495.00                         | 133,624,495.00                            | -                                      | -133,624,495.00                              | 0.00%   |
| 64,000.00   | Ministry of Information and Culture                | 012300100100 | 232,000.00       | 500,000.00                             | 500,000.00                                | -                                      | -268,000.00                                  | 46.40%  |
| 66,864,315.97   | KTTV   | 012300300100 | 84,264,134.44    | 88,000,000.00                          | 88,000,000.00                             | -                                      | -3,735,865.56                                | 95.75%  |
| 132,034,993.96  | Katsina State Radio                                | 012300400100 | 93,846,896.14    | 163,392,269.73                         | 163,392,269.73                            | -                                      | -69,545,373.59                               | 57.44%  |
| 4,960,837.50  | Government Printing Department                     | 012301300100 | 15,039,875.00    | 50,000,000.00                          | 50,000,000.00                             | -                                      | -34,960,125.00                               | 30.08%  |
| 680,000.00  | History & Culture Bureau                           | 012301500100 | 525,000.00       | 7,386,525.00                           | 7,386,525.00                              | -                                      | -6,861,525.00                                | 7.11%   |
| 92,500.00   | Ministry of Internal Security and Home Affairs     | 011101300100 | 450,500.00       | 10,265,000.00                          | 10,265,000.00                             | -                                      | -9,814,500.00                                | 4.39%   |
| -   | Dept of Establishment, Pension and Training        | 012500500100 | 199,700.00       | 1,320,000.00                           | 1,320,000.00                              | -                                      | -1,120,300.00                                | 15.13%  |
| -   | Dept of Human Capital Development                  | 012500500200 | -                | 500,000.00                             | 500,000.00                                | -                                      | -500,000.00                                  | 0.00%   |
| 5,993,216.04  | Office of the Auditor General for the State        | 014000100100 | 110,000.00       | 500,000.00                             | 500,000.00                                | -                                      | -390,000.00                                  | 22.00%  |
| 240,000.00  | Office of the Auditor General for Local Government | 014000100200 | 2,010,000.00     | 1,000,000.00                           | 1,000,000.00                              | -                                      | 1,010,000.00                                 | 201.00% |
| -   | Audit Service Commission                           | 01400300200  | -                | 500,000.00                             | 500,000.00                                | -                                      | -500,000.00                                  | 0.00%   |
| 188,000.00  | Civil Service Commission                           | 014700100100 | 310,100.00       | 1,000,000.00                           | 1,000,000.00                              | -                                      | -689,900.00                                  | 31.01%  |
| 615,000,000.00  | State Independent Electoral Commission             | 014800100100 | -                | -                                      | -   | -                                      | 0.00   | #DIV/0! |

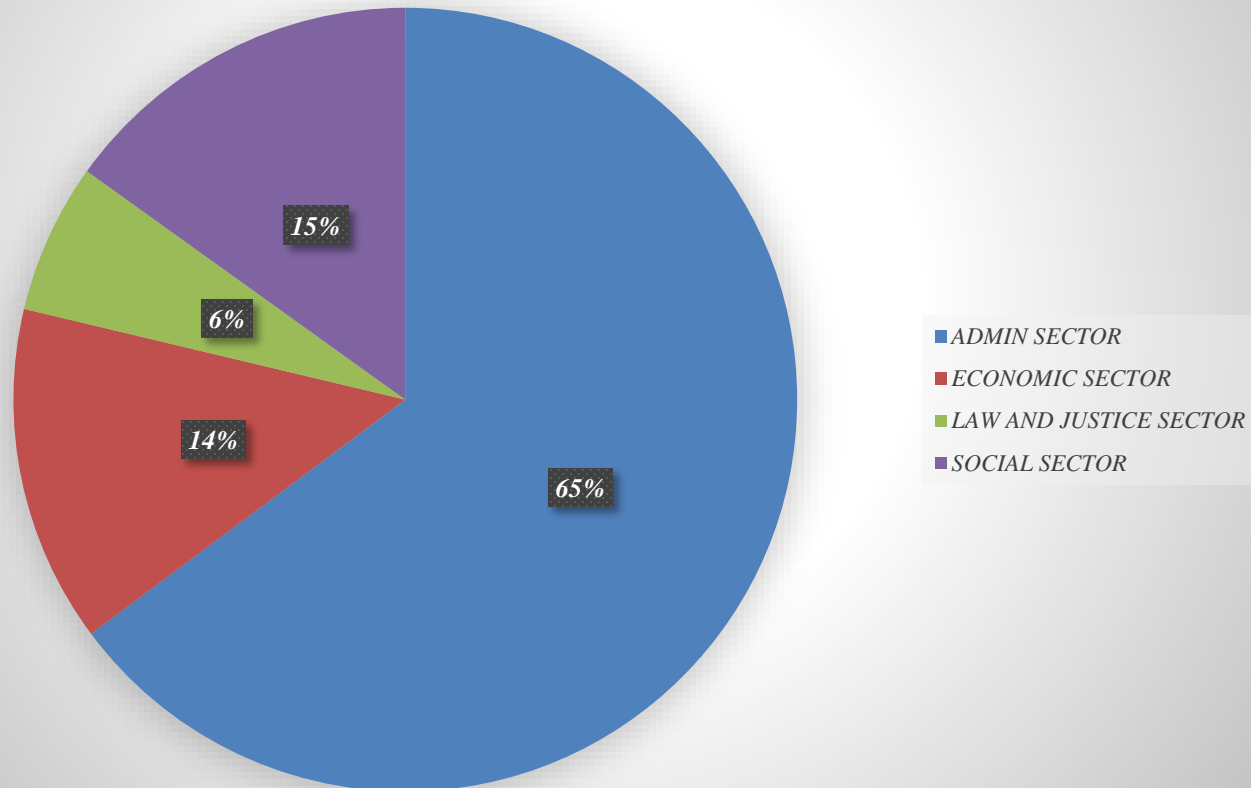
|                         |   |              |                          |                         |                         |                  |                          |                |
|-------------------------|---|--------------|--------------------------|-------------------------|-------------------------|------------------|--------------------------|----------------|
| 937,518.75              | Local Government Service Commission                     | 014900100100 | 2,439,010.02             | 6,650,000.00            | 6,650,000.00            | -                | -4,210,989.98            | 36.68%         |
| -                       | Katsina State Asset Management Agency                   | 014000400200 | -                        | 122,000,000.00          | 122,000,000.00          | -                | -122,000,000.00          | 0.00%          |
| 30,000.00               | Katsina State Arabic and Islamic Education Bureau       | 016300200100 | 185,000.00               | 2,800,000.00            | 2,800,000.00            | -                | -2,615,000.00            | 6.61%          |
| 9,308,000.00            | Pilgrims Welfare Board                                  | 016300300100 | 22,359,064,054.96        | 25,075,000.00           | 25,075,000.00           | -                | 22,333,989,054.96        | 89168.75%      |
| <b>4,106,590,200.07</b> | <b>SUB-TOTAL</b>  |              | <b>25,119,379,902.92</b> | <b>6,669,513,289.73</b> | <b>6,669,513,289.73</b> | <b>-</b>         | <b>18,449,866,613.19</b> | <b>376.63%</b> |
| <b>ECONOMIC SECTOR</b>  |   |              | <b>02</b>                |                         |                         |                  |                          |                |
| 90,547,800.00           | Ministry of Agricultural Development                    | 021500100100 | 13,864,482.00            | 426,150,000.00          | 426,150,000.00          | -                | -412,285,518.00          | 3.25%          |
| 15,000.00               | FASCOKT   | 021511000100 | 600,000.00               | 145,000,000.00          | 145,000,000.00          | -                | -144,400,000.00          | 0.41%          |
| 5,117,500.00            | KTARDA  | 021511400100 | 11,250,000.00            | 74,000,000.00           | 74,000,000.00           | -                | -62,750,000.00           | 15.20%         |
| -                       | Ministry of Livestock Development                       | 021511500100 | 4,634,300.00             | 60,000,000.00           | 60,000,000.00           | -                | -55,365,700.00           | 7.72%          |
| 189,324,086.68          | Office of the Accountant General                        | 022000700100 | 14,470,659,883.29        | 13,012,340,217.48       | 9,202,496,643.34        | 3,809,843,574.14 | 1,458,319,665.81         | 111.21%        |
| 15,459,029,300.34       | Katsina State Internal Revenue Services                 | 022000800100 | 23,872,892,833.32        | 26,850,000,000.00       | 26,850,000,000.00       | -                | -2,977,107,166.68        | 88.91%         |
| 7,416,600.00            | Ministry of Commerce, Industry and Tourism              | 022200100100 | 14,069,813.37            | 298,500,000.00          | 298,500,000.00          | -                | -284,430,186.63          | 4.71%          |
| 150,013,398.75          | Hotels Board  | 12020720     | 111,463,650.61           | 60,000,000.00           | 60,000,000.00           | -                | 51,463,650.61            | 185.77%        |
| 119,051.57              | Investment Promotion Agency                             | 022200100200 | 66,000,000.00            | 100,000,000.00          | 100,000,000.00          | -                | -34,000,000.00           | 66.00%         |
| -                       | Dept of Market Development                              | 022205300100 | -                        | 213,337,214.00          | 213,337,214.00          | -                | -213,337,214.00          | 0.00%          |
| 21,018,761.00           | Fatima Baika Market                                     | 12020711     | 26,156,400.10            | 100,000,000.00          | 100,000,000.00          | -                | -73,843,599.90           | 26.16%         |
| 39,030,256.75           | Ministry of Lands and Physical Planning                 | 026000100100 | 79,800.00                | -                       | -                       | -                | 79,800.00                | #DIV/0!        |
| 26,160,000.00           | KURPB   | 026001000100 | 65,212,369.47            | 250,000,000.00          | 250,000,000.00          | -                | -184,787,630.53          | 26.08%         |
| 1,666,400.00            | Office of the Surveyor General                          | 026000200100 | 1,165,100.00             | 651,500,000.00          | 651,500,000.00          | -                | -650,334,900.00          | 0.18%          |
| -                       | Katsina State Geographical Information Service (KATGIS) | 026000300100 | 309,110,024.94           | 5,556,028,403.00        | 5,556,028,403.00        | -                | -5,246,918,378.06        | 5.56%          |
| 34,000.00               | Department of Employment Promotion                      | 022700500100 | 578,200.00               | 1,500,000.00            | 1,500,000.00            | -                | -921,800.00              | 38.55%         |
| 800,000.00              | Ministry of Work, Housing and Transport                 | 023400100100 | 399,000.00               | 35,000,000.00           | 35,000,000.00           | -                | -34,601,000.00           | 1.14%          |
| 2,792,143,972.00        | KTSTA   | 023400100200 | 5,045,203,637.00         | 5,392,098,762.00        | 5,392,098,762.00        | -                | -346,895,125.00          | 93.57%         |
| 3,886,000.00            | KASROMA   | 023400400100 | 19,238,085.00            | 17,000,000.00           | 17,000,000.00           | -                | 2,238,085.00             | 113.17%        |

|                          |  |              |                          |                          |                          |                         |                            |               |
|--------------------------|--|--------------|--------------------------|--------------------------|--------------------------|-------------------------|----------------------------|---------------|
| 1,247,000.00             | Housing Authority  | 023400500100 | 2,318,000.00             | 228,200,000.00           | 228,200,000.00           | -                       | -225,882,000.00            | 1.02%         |
| 127,739,242.42           | KASSAROTA  | 023400600100 | 175,964,105.90           | 469,800,000.00           | 469,800,000.00           | -                       | -293,835,894.10            | 37.46%        |
| 134,491,134.91           | Water Board  | 025200100200 | 46,270,226.00            | 801,082,722.00           | 801,082,722.00           | -                       | -754,812,496.00            | 5.78%         |
| <b>19,049,799,504.42</b> | <b>SUB-TOTAL</b>   |              | <b>44,257,129,911.00</b> | <b>54,741,537,318.48</b> | <b>50,931,693,744.34</b> | <b>3,809,843,574.14</b> | <b>(10,484,407,407.48)</b> | <b>80.85%</b> |
|                          | <b>LAW AND JUSTICE<br/>SECTOR</b>                            |              | <b>03</b>                |                          |                          |                         |                            |               |
| -                        | Judicial Service<br>Commission                               | 031801100100 | 98,000.00                | 1,000,000.00             | 1,000,000.00             | -                       | -902,000.00                | 9.80%         |
| 17,673,090.00            | High Court of Justice  | 031805100100 | 52,780,283.00            | 80,000,000.00            | 80,000,000.00            | -                       | -27,219,717.00             | 65.98%        |
| 3,588,546.19             | Shari'a Court of Appeal                                      | 031805300100 | 1,310,600.00             | 5,500,000.00             | 5,500,000.00             | -                       | -4,189,400.00              | 23.83%        |
| 7,100.00                 | Sharia Commission  | 031805400100 | 10,900.00                | 50,000.00                | 50,000.00                | -                       | -39,100.00                 | 21.80%        |
| 33,996,381.97            | Ministry of Justice  | 032600100100 | 113,903,470.75           | 423,254,017.79           | 423,254,017.79           | -                       | -309,350,547.04            | 26.91%        |
| <b>55,265,118.16</b>     | <b>SUB-TOTAL</b>   |              | <b>168,103,253.75</b>    | <b>509,804,017.79</b>    | <b>509,804,017.79</b>    | <b>-</b>                | <b>-341,700,764.04</b>     | <b>32.97%</b> |
|                          | <b>SOCIAL SECTOR</b>   |              | <b>04</b>                |                          |                          |                         |                            |               |
| 1,027,500.00             | Ministry of Women Affairs                                    | 051400100100 | 10,277,753.14            | 22,500,000.00            | 22,500,000.00            | -                       | -12,222,246.86             | 45.68%        |
| 16,533,585.00            | Ministry of Basic and<br>Secondary Education                 | 051700100100 | 25,570,200.00            | 103,250,000.00           | 103,250,000.00           | -                       | -77,679,800.00             | 24.77%        |
| 4,128,302.88             | SUBEB  | 051700300100 | 6,735,000.00             | 415,000,000.00           | 415,000,000.00           | -                       | -408,265,000.00            | 1.62%         |
| 3,408,500.00             | STEB   | 051705300100 | 3,400,000.00             | 7,575,000.00             | 7,575,000.00             | -                       | -4,175,000.00              | 44.88%        |
| 2,640,000.00             | Teachers Service Board                                       | 051705400100 | -                        | 8,700,000.00             | 8,700,000.00             | -                       | -8,700,000.00              | 0.00%         |
| 3,408,500.00             | Ministry of Higher,<br>Technical and Vocational<br>Education | 056700100100 | 944,000.00               | 26,300,000.00            | 26,300,000.00            | -                       | -25,356,000.00             | 3.59%         |
| 72,155,703.55            | Dr. Yusuf Bala Usman<br>College of Legal Studies<br>Daura    | 056701700100 | 81,439,839.15            | 120,000,000.00           | 120,000,000.00           | -                       | -38,560,160.85             | 67.87%        |
| 198,180,508.00           | Hassan Usman Katsina<br>Polytechnic                          | 056701800100 | 248,739,371.44           | 316,089,834.00           | 316,089,834.00           | -                       | -67,350,462.56             | 78.69%        |
| 89,498,966.16            | Isa Kaita College of<br>Education D/Ma                       | 056701900100 | 98,442,298.12            | 146,780,000.00           | 146,780,000.00           | -                       | -48,337,701.88             | 67.07%        |
| 861,347,667.09           | Umaru Musa Yar'adua<br>University, Katsina                   | 056782100100 | 1,301,101,462.73         | 850,300,000.00           | 850,300,000.00           | -                       | 450,801,462.73             | 153.02%       |
| 17,141,000.00            | Katsina State Scholarship<br>Board                           | 056705600100 | 11,310,400.00            | 17,956,000.00            | 17,956,000.00            | -                       | -6,645,600.00              | 62.99%        |
| 28,546,025.00            | Institute of Technology<br>Management                        | 056700700100 | 42,598,346.12            | 130,359,000.00           | 130,359,000.00           | -                       | -87,760,653.88             | 32.68%        |

|                   |  |              |                   |                   |                   |                  |                   |         |
|-------------------|--|--------------|-------------------|-------------------|-------------------|------------------|-------------------|---------|
| 10,273,000.00     | Ministry of Health                                     | 052100100100 | 23,026,000.00     | 32,250,000.00     | 32,250,000.00     | -                | -9,224,000.00     | 71.40%  |
| 2,881,452.00      | Contributory Health Care Management                    | 052100200100 | 2,369,906.63      | 62,000,000.00     | 62,000,000.00     | -                | -59,630,093.37    | 3.82%   |
| 1,066,596,727.73  | State Primary Health Care Agency (PHCA)                | 052100300100 | 43,864,432.05     | 1,100,000,000.00  | 1,100,000,000.00  | -                | -1,056,135,567.95 | 3.99%   |
| 1,768,914,619.36  | Katsina State Hospital Service Management Board (HSMB) | 052110200100 | 3,381,142,579.08  | 2,500,000,000.00  | 2,500,000,000.00  | -                | 881,142,579.08    | 135.25% |
| 107,910,817.24    | College of Nursing and Midwifery                       | 052100400100 | 100,035,434.61    | 90,700,000.00     | 90,700,000.00     | -                | 9,335,434.61      | 110.29% |
| 79,681,162.91     | College of Health Sciences                             | 052110600100 | 140,652,167.95    | 123,345,000.00    | 123,345,000.00    | -                | 17,307,167.95     | 114.03% |
| -                 | Dept. of Drugs, Narcotics and Human Trafficking        | 052111300100 | 440,000.00        | 1,000,000.00      | 1,000,000.00      | -                | -560,000.00       | 44.00%  |
| 137,000.00        | Drugs and Medical Supply Agency                        | 052111300200 | -                 | 136,500,000.00    | 136,500,000.00    | -                | -136,500,000.00   | 0.00%   |
| 7,531,200.00      | Katsina State Environmental Protection Agency (SEPA)   | 053501600100 | 3,445,100.00      | 38,933,333.00     | 38,933,333.00     | -                | -35,488,233.00    | 8.85%   |
| 541,350.00        | Ministry for Rural and Social Development              | 055400100100 | 7,442,152.37      | 11,000,000.00     | 11,000,000.00     | -                | -3,557,847.63     | 67.66%  |
| -                 | Katsina State Bureau of Statistics                     | 011102000100 | 165,000.00        | -                 | -                 | -                | 165,000.00        | #DIV/0! |
| -                 | Department of Community Development                    | 055100300100 | -                 | 1,465,000.00      | 1,465,000.00      | -                | -1,465,000.00     | 0.00%   |
| 521,380.00        | Ministry of Youth and Sports Development               | 053900100100 | 2,977,255.00      | 33,000,000.00     | 33,000,000.00     | -                | -30,022,745.00    | 9.02%   |
| 2,165,190.00      | Katsina State Sports Council                           | 053900300100 | 1,426,555.00      | 20,000,000.00     | 20,000,000.00     | -                | -18,573,445.00    | 7.13%   |
| -                 | Katsina Irrigation Development Authority (KTIDA)       | 011200300100 | 1,500,000.00      | -                 | -                 | -                | 1,500,000.00      | #DIV/0! |
| 4,345,170,156.92  | <b>SUB-TOTAL</b>                                       |              | 5,539,045,253.39  | 6,315,003,167.00  | 6,315,003,167.00  | -                | -775,957,913.61   | 87.71%  |
| 27,556,824,979.57 | <b>TOTAL</b>   |              | 75,083,658,321.06 | 68,235,857,793.00 | 64,426,014,218.86 | 3,809,843,574.14 | 6,847,800,528.06  | 110.04% |

*This shows total performance of the Internally Generated Revenue to 75,083,658,321.06 with 110.04% performance by Internal Revenue Service and Internally Generated MDA's.*

***INTERNALLY GENERATED REVENUE FOR  
MDAs (TAX AND NON TAX) FOR THE YEAR  
UNDER REVIEW***



**i) INTERNALLY GENERATED REVENUE BY TAXES FROM INTERNAL REVENUE SERVICES**

Table II below represent the State Internal Revenue Service’s collection (Taxes and Non Taxes) for the year under review which amounted to ₦23,872,892,834.02 as against the anticipated Budget figure of ₦26,850,000,000.00. This shows 88.91% performance with a deficit of ₦2,977,107,165.98 or 11.09%.

**Table I**

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

| PREVIOUS YEAR<br>ACTUAL<br>(2024)<br>(₦) | REVENUE SOURCES                        | CODE     | ACTUAL<br>2025<br>(₦) | REVISED/FINAL<br>BUDGET<br>2025<br>(₦) | INITIAL/ORIGINAL<br>BUDGET<br>2025<br>(₦) | SUPPLEMENTARY<br>BUDGET<br>2025<br>(₦) | VARIANCE ON REVISED/FINAL<br>BUDGET |         |
|--|--|----------|-----------------------|--|---|--|-------------------------------------|---------|
|  |  |          |                       |  |   |  | (₦)                                 | %       |
| 9,618,730,266.51                         | Pay-As-You Earn (PAYE)                 | 12010101 | 19,795,514,904.43     | 20,000,000,000.00                      | 20,000,000,000.00                         | -                                      | 204,485,095.57                      | 98.98%  |
| 1,816,233.74                             | Stamp Duty                             | 12010301 | 20,278,463.20         | 1,000,000,000.00                       | 1,000,000,000.00                          | -                                      | 979,721,536.80                      | 2.03%   |
|  | Other Services Taxes                   | 12010306 | 2,001,013,205.74      | 3,000,000,000.00                       | 3,000,000,000.00                          | -                                      | 998,986,794.26                      | 66.70%  |
| 43,507,981.29                            | Motor Vehicle Licenses                 | 12020132 | 21,246,878.60         | 400,000,000.00                         | 400,000,000.00                            | -                                      | 378,753,121.40                      | 5.31%   |
| 23,601,700.00                            | Drivers Licenses                       | 12020133 | 10,570,900.00         | 100,000,000.00                         | 100,000,000.00                            | -                                      | 89,429,100.00                       | 10.57%  |
| -  | Trade Testing Fees                     | 12020415 | 15,959,474.00         | 100,000,000.00                         | 100,000,000.00                            | -                                      | 84,040,526.00                       | 15.96%  |
| -  | Agency Fees                            | 12020439 | 15,048,288.97         | 50,000,000.00                          | 50,000,000.00                             | -                                      | 34,951,711.03                       | 30.10%  |
| -  | Contract Award Fees                    | 12020490 | 1,808,362,833.51      | 1,500,000,000.00                       | 1,500,000,000.00                          | -                                      | -308,362,833.51                     | 120.56% |
| -  | Dividend Received                      | 12021102 | 79,831,560.03         | 500,000,000.00                         | 500,000,000.00                            | -                                      | 420,168,439.97                      | 15.97%  |
| -  | Other Investment Income                | 12021103 | 105,066,325.54        | 200,000,000.00                         | 200,000,000.00                            | -                                      | 94,933,674.46                       | 52.53%  |
| 358,269,921.77                           | Direct Assessment<br>(Individual)      | 12020711 | -                     | 0.00                                   | -   | -                                      | -                                   | #DIV/0! |
| 35,227,810.65                            | Tax on Company Dividends               | 12021102 | -                     | 0.00                                   | -   | -                                      | -                                   | #DIV/0! |
| 9,412,168.75                             | Certificate of Road<br>Worthiness Fees | 12020415 | -                     | 0.00                                   | -   | -                                      | -                                   | #DIV/0! |
| 2,330,845.00                             | Other Traffic Registration<br>Fees     | 12020415 | -                     | 0.00                                   | -   | -                                      | -                                   | #DIV/0! |

|                          |  |          |                          |                          |                          |   |                         |               |
|--------------------------|--|----------|--------------------------|--------------------------|--------------------------|---|-------------------------|---------------|
| 34,975,265.84            | <i>Withholding Tax on Rent</i>   | 12010306 | -                        | 0.00                     | -                        | - | -                       | #DIV/0!       |
| 179,167,501.92           | <i>Withholding Tax on Bank Interest</i>  | 12010306 | -                        | 0.00                     | -                        | - | -                       | #DIV/0!       |
| 1,209,515.00             | <i>Sales of Vehicle Stickers</i>   | 12021103 | -                        | 0.00                     | -                        | - | -                       | #DIV/0!       |
| 32,458,610.00            | <i>Sales of Motor Vehicle Number Plates</i>                                    | 12021103 | -                        | 0.00                     | -                        | - | -                       | #DIV/0!       |
| 21,854,173.68            | <i>Motor Licenses</i>  | 12020132 | -                        | 0.00                     | -                        | - | -                       | #DIV/0!       |
| 6,791,978.74             | <i>Motor Vehicle Registration Book Sales</i>                                   | 12020132 | -                        | 0.00                     | -                        | - | -                       | #DIV/0!       |
| 34,343.70                | <i>Motor Vehicle Dealership Licenses/Agency @ N 12,500.00</i>                  | 12020132 | -                        | 0.00                     | -                        | - | -                       | #DIV/0!       |
| 612,200.00               | <i>Annual Renewal of Motor Vehicle Dealership Licenses/Agency @ N 5,000.00</i> | 12020132 | -                        | 0.00                     | -                        | - | -                       | #DIV/0!       |
| <b>10,370,000,516.59</b> | <b>TOTAL</b>   |          | <b>23,872,892,834.02</b> | <b>26,850,000,000.00</b> | <b>26,850,000,000.00</b> | - | <b>2,977,107,165.98</b> | <b>88.91%</b> |

**CAPITAL EXPENDITURE**

The sum of ₦259,552,248,396.41 was expended as Capital Expenditure during the year under review as against budget figure of ₦534,274,694,489.51. This shows 48.58% performance as detailed in Table I & II below;

**TABLE I**

| <b>SUMMARY OF BUDGET PERFORMANCE OF CAPITAL EXPENDITURE OF MDA'S FOR THE YEAR UNDER REVIEW</b> |                                 |                               |                                     |                           |                          |                              |                                  |               |
|--|---------------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|------------------------------|----------------------------------|---------------|
| S/N  | PREVIOUS YEAR ACTUAL (2024) (₦) | MINISTRY/DEPARTMENT/ AGENCIES | ACTUAL CAPITAL EXPENDITURE 2025 (₦) | REVISED/FINAL BUDGET (₦)  | SUPPLEMENTARY BUDGET (₦) | INITIAL/ ORIGINAL BUDGET (₦) | VARIANCE ON REVISED/FINAL BUDGET |               |
|  |                                 |                               |                                     |                           |                          |                              | (₦)                              | %             |
| 1  | 35,762,905,962.16               | Administrative Sector         | 25,509,250,831.66                   | 57,617,231,991.13         | 0.00                     | 57,617,231,991.13            | 32,107,981,159.47                | 44.27%        |
| 2  | 172,704,243,552.90              | Economic Sector               | 175,949,664,471.37                  | 243,155,471,346.33        | 0.00                     | 243,155,471,346.33           | 67,205,806,874.96                | 72.36%        |
| 3  | 1,231,959,901.70                | Law and Justice Sector        | 1,665,408,890.00                    | 2,096,925,250.00          | 0.00                     | 2,096,925,250.00             | 431,516,360.00                   | 79.42%        |
| 4  | 26,621,275,656.60               | Social Sector                 | 56,427,924,203.38                   | 231,405,065,902.05        | 0.00                     | 231,405,065,902.05           | 174,977,141,698.67               | 24.38%        |
|  | <b>236,320,385,073.36</b>       | <b>Total</b>                  | <b>259,552,248,396.41</b>           | <b>534,274,694,489.51</b> | <b>0.00</b>              | <b>534,274,694,489.51</b>    | <b>274,722,446,093.10</b>        | <b>48.58%</b> |

**TABLE II**

| <b>BUDGET PERFORMANCE OF CAPITAL EXPENDITURE OF MDA'S FOR THE YEAR UNDER REVIEW</b> |                                 |   |              |                                     |                          |                          |                              |                                  |         |
|---|---------------------------------|---|--------------|-------------------------------------|--------------------------|--------------------------|------------------------------|----------------------------------|---------|
| S/N   | PREVIOUS YEAR ACTUAL (2024) (₦) | MINISTRY /DEPARTMENT/ AGENCIES                                | CODE         | ACTUAL CAPITAL EXPENDITURE 2025 (₦) | REVISED/FINAL BUDGET (₦) | SUPPLEMENTARY BUDGET (₦) | INITIAL /ORIGINAL BUDGET (₦) | VARIANCE ON REVISED/FINAL BUDGET |         |
|   |                                 |   |              |                                     |                          |                          |                              | (₦)                              | %       |
| <b>ADMINISTRATIVE SECTOR</b>  |                                 |   | <b>01</b>    |                                     |                          |                          |                              |                                  |         |
| 1   | 8,000,000,000.00                | Ministry of Special Services                                  | 016400100100 | 932,650,000.00                      | 7,000,000,000.00         | 0.00                     | 7,000,000,000.00             | 6,067,350,000.00                 | 13.32%  |
| 2   | 44,028,250.00                   | Sustainable Development Goals (SDGs)                          | 011100500100 | 72,642,849.89                       | 100,000,000.00           | 0.00                     | 100,000,000.00               | 27,357,150.11                    | 72.64%  |
| 3   | 1,151,127,964.08                | Directorate of Information and Communication Technology (ICT) | 011100600100 | 2,069,997,043.50                    | 1,384,500,000.00         | 0.00                     | 1,384,500,000.00             | -685,497,043.50                  | 149.51% |
| 4   | 316,455,000.00                  | Department of Strategic Monitoring and Evaluation             | 011100800100 | 162,897,300.00                      | 200,000,000.00           | 0.00                     | 200,000,000.00               | 37,102,700.00                    | 81.45%  |
| 5   | 2,426,930,488.85                | Katsina State Enterprise Development Agency (KASEDA)          | 011100900100 | 528,860,000.00                      | 3,100,000,000.00         | 0.00                     | 3,100,000,000.00             | 2,571,140,000.00                 | 17.06%  |
| 6   | 381,203,691.56                  | Katsina State Development Management Board                    | 011100900200 | 99,030,000.00                       | 100,000,000.00           | 0.00                     | 100,000,000.00               | 970,000.00                       | 99.03%  |

|    |                  |   |              |                  |                  |      |                  |                  |        |
|----|------------------|---|--------------|------------------|------------------|------|------------------|------------------|--------|
| 7  | 29,070,000.00    | Office of the Economic Adviser to the State Government    | 011100900300 | 0.00             | 50,000,000.00    | 0.00 | 50,000,000.00    | 50,000,000.00    | 0.00%  |
| 8  | 29,267,175.00    | Katsina State Social Investment Programme Agency (KASIPA) | 011100900400 | 6,725,000.00     | 150,000,000.00   | 0.00 | 150,000,000.00   | 143,275,000.00   | 4.48%  |
| 9  | 2,415,771,261.17 | Ministry of Internal Security and Home Affairs            | 011101300100 | 3,581,235,800.40 | 4,235,000,000.00 | 0.00 | 4,235,000,000.00 | 653,764,199.60   | 84.56% |
| 10 | 1,205,530,876.09 | Department of Inter-Governmental and Development Partners | 011113200100 | 900,338,993.81   | 6,090,000,000.00 | 0.00 | 6,090,000,000.00 | 5,189,661,006.19 | 14.78% |
| 11 | 880,969,855.23   | Department of Banking & Finance                           | 011118300100 | 73,802,589.16    | 603,845,333.33   | 0.00 | 603,845,333.33   | 530,042,744.17   | 12.22% |
| 12 | 5,265,965,500.00 | Katsina State House of Assembly                           | 011200300100 | 4,863,604,834.00 | 5,242,124,834.29 | 0.00 | 5,242,124,834.29 | 378,520,000.29   | 92.78% |
| 13 | 0.00             | Katsina State Assembly Service Commission                 | 011200400100 | 0.00             | 15,000,000.00    | 0.00 | 15,000,000.00    | 15,000,000.00    | 0.00%  |
| 14 | 11,724,500.00    | Ministry of Information and Culture                       | 012300100100 | 9,614,000.00     | 16,150,000.00    | 0.00 | 16,150,000.00    | 6,536,000.00     | 59.53% |
| 15 | 34,737,060.59    | Katsina State Television Authority (KTTV)                 | 012300300100 | 495,990,000.00   | 2,971,813,050.00 | 0.00 | 2,971,813,050.00 | 2,475,823,050.00 | 16.69% |
| 16 | 2,000,000.00     | Katsina State Radio Service                               | 012300400100 | 4,750,000.00     | 1,314,564,262.36 | 0.00 | 1,314,564,262.36 | 1,309,814,262.36 | 0.36%  |
| 17 | 0.00             | Government Printing Department                            | 012301300100 | 12,000,000.00    | 13,200,000.00    | 0.00 | 13,200,000.00    | 1,200,000.00     | 90.91% |
| 18 | 28,332,900.00    | History & Culture Bureau                                  | 012301500100 | 310,425,122.59   | 437,697,500.00   | 0.00 | 437,697,500.00   | 127,272,377.41   | 70.92% |

|    |                  |  |              |                  |                  |      |                  |                |         |
|----|------------------|--|--------------|------------------|------------------|------|------------------|----------------|---------|
| 19 | 4,845,053,828.49 | Office of the Head of Civil Service of the State       | 012500100100 | 3,208,085,294.98 | 3,300,000,000.00 | 0.00 | 3,300,000,000.00 | 91,914,705.02  | 97.21%  |
| 20 | 0.00             | Bureau of Public Administration Reforms                | 012500200100 | 0.00             | 50,000,000.00    | 0.00 | 50,000,000.00    | 50,000,000.00  | 0.00%   |
| 21 | 11,732,500.00    | Directorate of Establishment, Pension and Training     | 012500500100 | 52,421,268.83    | 767,852,816.00   | 0.00 | 767,852,816.00   | 715,431,547.17 | 6.83%   |
| 22 | 57,920,000.00    | Department of Human Capital Development                | 012500500200 | 34,809,900.00    | 200,000,000.00   | 0.00 | 200,000,000.00   | 165,190,100.00 | 17.40%  |
| 23 | 36,076,750.00    | Office of The Auditor-General for the State            | 014000100100 | 0.00             | 5,000,000.00     | 0.00 | 5,000,000.00     | 5,000,000.00   | 0.00%   |
| 24 | 0.00             | Office of The Auditor-General for the Local Government | 014000100200 | 11,884,800.00    | 151,769,700.00   | 0.00 | 151,769,700.00   | 139,884,900.00 | 7.83%   |
| 25 | 0.00             | Audit Service Commission                               | 014000300200 | 0.00             | 0.00             | 0.00 | 0.00             | 0.00           | #DIV/0! |
| 26 | 4,100,000.00     | Katsina State Asset Management Agency (KAMA)           | 014000400200 | 23,585,000.00    | 604,398,324.03   | 0.00 | 604,398,324.03   | 580,813,324.03 | 3.90%   |
| 27 | 0.00             | Civil Service Commission                               | 014700100100 | 0.00             | 204,857,924.00   | 0.00 | 204,857,924.00   | 204,857,924.00 | 0.00%   |
| 28 | 136,782,000.00   | State Independent Electoral Commission                 | 014800100100 | 0.00             | 300,000,000.00   | 0.00 | 300,000,000.00   | 300,000,000.00 | 0.00%   |
| 29 | 0.00             | Local Government Service Commission                    | 014700100200 | 0.00             | 421,958,247.12   | 0.00 | 421,958,247.12   | 421,958,247.12 | 0.00%   |
| 30 | 0.00             | Local Government Staff Pension Board                   | 014903500100 | 0.00             | 0.00             | 0.00 | 0.00             | 0.00           | #DIV/0! |

|                        |                   |  |              |                   |                   |      |                   |                   |         |
|------------------------|-------------------|--|--------------|-------------------|-------------------|------|-------------------|-------------------|---------|
| 31                     | 7,670,755,009.91  | Office of the Secretary to the Government of the State | 016100100100 | 4,422,950,969.00  | 14,200,000,000.00 | 0.00 | 14,200,000,000.00 | 9,777,049,031.00  | 31.15%  |
| 32                     | 445,055,903.52    | Ministry of Religious Affairs                          | 016300100100 | 3,453,142,969.50  | 3,769,000,000.00  | 0.00 | 3,769,000,000.00  | 315,857,030.50    | 91.62%  |
| 33                     | 137,884,000.00    | Katsina State Arabic and Islamic Education Board       | 016300200100 | 88,285,600.00     | 256,000,000.00    | 0.00 | 256,000,000.00    | 167,714,400.00    | 34.49%  |
| 34                     | 35,308,558.00     | Katsina State Hisbah Board                             | 016300300200 | 10,000,000.00     | 200,000,000.00    | 0.00 | 200,000,000.00    | 190,000,000.00    | 5.00%   |
| 35                     | 159,122,889.67    | Katsina State Zakat and Endowment Board                | 016300300300 | 79,521,496.00     | 162,500,000.00    | 0.00 | 162,500,000.00    | 82,978,504.00     | 48.94%  |
| 36                     | 0.00              | Department of Empowerment and Social Intervention      | 011100700100 | 0.00              | 0.00              | 0.00 | 0.00              | 0.00              | #DIV/0! |
|                        | 35,762,905,962.16 | <b>SUB-TOTAL FOR ADMIN SECTOR</b>                      |              | 25,509,250,831.66 | 57,617,231,991.13 | 0.00 | 57,617,231,991.13 | 32,107,981,159.47 | 44.27%  |
| <b>ECONOMIC SECTOR</b> |                   |  | <b>02</b>    |                   |                   |      |                   |                   |         |
| 1                      | 16,151,065,905.91 | Ministry of Agriculture and Livestock Development      | 021500100100 | 14,910,310,453.68 | 50,130,600,000.00 | 0.00 | 50,130,600,000.00 | 35,220,289,546.32 | 29.74%  |
| 2                      | 5,608,908,584.39  | Irrigation Board                                       | 021500200100 | 378,239,411.66    | 7,035,000,000.00  | 0.00 | 7,035,000,000.00  | 6,656,760,588.34  | 5.38%   |
| 3                      | 1,411,681,402.50  | Katsina Farmers Supply Company                         | 021511000100 | 8,879,652,066.00  | 10,697,400,000.00 | 0.00 | 10,697,400,000.00 | 1,817,747,934.00  | 83.01%  |
| 4                      | 2,738,859,930.50  | Katsina State Agricultural and Rural                   | 021511400100 | 376,722,062.56    | 3,096,377,670.00  | 0.00 | 3,096,377,670.00  | 2,719,655,607.44  | 12.17%  |

|    |                   |  |              |                   |                   |      |                   |                  |        |
|----|-------------------|--|--------------|-------------------|-------------------|------|-------------------|------------------|--------|
|    |                   | <i>Development Authority (KTARDA)</i>                  |              |                   |                   |      |                   |                  |        |
| 5  | 6,325,419,658.11  | <i>Department of Livestock and Grazing Reserve</i>     | 021511500100 | 109,573,280.08    | 9,951,538,763.59  | 0.00 | 9,951,538,763.59  | 9,841,965,483.51 | 1.10%  |
| 6  | 14,201,200,295.98 | <i>Ministry of Finance</i>                             | 022000100100 | 7,271,267,002.05  | 15,726,524,499.36 | 0.00 | 15,726,524,499.36 | 8,455,257,497.31 | 46.24% |
| 7  | 34,513,672,100.01 | <i>Office of the Accountant General</i>                | 022000700100 | 10,434,656,630.72 | 10,689,441,683.50 | 0.00 | 10,689,441,683.50 | 254,785,052.78   | 97.62% |
| 8  | 25,000,000.00     | <i>Fiscal Responsibility Commission</i>                | 022000700200 | 0.00              | 82,940,000.00     | 0.00 | 82,940,000.00     | 82,940,000.00    | 0.00%  |
| 9  | 209,217,685.64    | <i>Ministry of Budget and Economic Planning</i>        | 023800100100 | 596,738,820.00    | 1,040,420,486.35  | 0.00 | 1,040,420,486.35  | 443,681,666.35   | 57.36% |
| 10 | 43,973,000.00     | <i>Katsina State Bureau of Statistics</i>              | 023800400100 | 227,990,220.00    | 685,800,000.00    | 0.00 | 685,800,000.00    | 457,809,780.00   | 33.24% |
| 11 | 364,656,582.00    | <i>Ministry of Commerce, Industry and Tourism</i>      | 022200100100 | 117,338,460.00    | 365,000,000.00    | 0.00 | 365,000,000.00    | 247,661,540.00   | 32.15% |
| 12 | 297,682,043.00    | <i>Investment Promotion Agency</i>                     | 022200100200 | 572,829,609.98    | 1,301,587,500.00  | 0.00 | 1,301,587,500.00  | 728,757,890.02   | 44.01% |
| 13 | 134,745,057.00    | <i>Department of Market Development</i>                | 022205300100 | 299,626,000.00    | 650,536,169.00    | 0.00 | 650,536,169.00    | 350,910,169.00   | 46.06% |
| 14 | 1,350,155,447.50  | <i>Ministry of Lands and Physical Planning</i>         | 022600100100 | 2,202,110,454.80  | 3,361,111,810.00  | 0.00 | 3,361,111,810.00  | 1,159,001,355.20 | 65.52% |
| 15 | 726,224,425.00    | <i>Katsina State Urban and Regional Planning Board</i> | 026001000100 | 43,204,786.75     | 516,500,000.00    | 0.00 | 516,500,000.00    | 473,295,213.25   | 8.36%  |

|    |                   |  |              |                   |                   |      |                   |                    |         |
|----|-------------------|--|--------------|-------------------|-------------------|------|-------------------|--------------------|---------|
| 16 | 0.00              | Office of the Surveyor-General                             | 026000200100 | 0.00              | 165,000,000.00    | 0.00 | 165,000,000.00    | 165,000,000.00     | 0.00%   |
| 17 | 0.00              | Katsina State Geographical Information Service (KATGIS)    | 02600200100  | 0.00              | 332,350,000.00    | 0.00 | 332,350,000.00    | 332,350,000.00     | 0.00%   |
| 18 | 136,693,348.50    | Department of Power and Energy                             | 023100100100 | 97,295,587.80     | 253,700,000.00    | 0.00 | 253,700,000.00    | 156,404,412.20     | 38.35%  |
| 19 | 7,642,122,500.98  | Rural Electrification Board (REB)                          | 023100300100 | 25,066,025,803.09 | 11,125,604,197.05 | 0.00 | 11,125,604,197.05 | -13,940,421,606.04 | 225.30% |
| 20 | 68,806,163,117.95 | Ministry of Works, Housing and Transport                   | 023400100100 | 80,834,107,302.60 | 56,880,000,000.00 | 0.00 | 56,880,000,000.00 | -23,954,107,302.60 | 142.11% |
| 21 | 706,540,102.38    | Katsina State Road Maintenance Management Agency (KASROMA) | 023400400100 | 1,914,606,924.28  | 2,200,000,000.00  | 0.00 | 2,200,000,000.00  | 285,393,075.72     | 87.03%  |
| 22 | 0.00              | State Housing Authority                                    | 025301000100 | 171,392,845.25    | 4,000,000,000.00  | 0.00 | 4,000,000,000.00  | 3,828,607,154.75   | 4.28%   |
| 23 | 9,029,388,319.24  | Ministry of Water Resources                                | 025200100100 | 4,553,141,649.78  | 12,256,326,493.48 | 0.00 | 12,256,326,493.48 | 7,703,184,843.70   | 37.15%  |
| 24 | 453,849,000.00    | Katsina State Water Board                                  | 025200100200 | 16,606,524,941.18 | 31,846,375,914.00 | 0.00 | 31,846,375,914.00 | 15,239,850,972.82  | 52.15%  |
| 25 | 1,222,558,345.87  | Rural Water Supply and Sanitation Agency (RUWASSA)         | 025210300100 | 286,310,159.11    | 2,216,334,040.00  | 0.00 | 2,216,334,040.00  | 1,930,023,880.89   | 12.92%  |
| 26 | 604,466,700.44    | Katsina State Small Towns Water and Sanitation Agency      | 025210400100 | 0.00              | 6,549,002,120.00  | 0.00 | 6,549,002,120.00  | 6,549,002,120.00   | 0.00%   |

|                                 |                           |  |              |                           |                           |             |                           |                          |               |
|---------------------------------|---------------------------|--|--------------|---------------------------|---------------------------|-------------|---------------------------|--------------------------|---------------|
| 27                              | 0.00                      | Ministry of Science, Technology and Innovation | 022800100100 | 0.00                      | 0.00                      | 0.00        | 0.00                      | 0.00                     | #DIV/0!       |
|                                 | <b>172,704,243,552.90</b> | <b>SUB-TOTAL FOR ECONOMIC SECTOR</b>           |              | <b>175,949,664,471.37</b> | <b>243,155,471,346.33</b> | <b>0.00</b> | <b>243,155,471,346.33</b> | <b>67,205,806,874.96</b> | <b>72.36%</b> |
| <b>LAW &amp; JUSTICE SECTOR</b> |                           |  | <b>03</b>    |                           |                           |             |                           |                          |               |
| 1                               | 39,300,000.00             | Judicial Service Commission                    | 031801100100 | 29,275,000.00             | 31,500,000.00             | 0.00        | 31,500,000.00             | 2,225,000.00             | 92.94%        |
| 2                               | 812,650,800.00            | High Court of Justice                          | 031801100100 | 1,166,314,800.00          | 1,153,918,000.00          | 0.00        | 1,153,918,000.00          | -12,396,800.00           | 101.07%       |
| 3                               | 310,928,151.70            | Sharia Court of Appeal                         | 031805300100 | 409,309,995.00            | 495,256,000.00            | 0.00        | 495,256,000.00            | 85,946,005.00            | 82.65%        |
| 4                               | 0.00                      | Sharia Commission                              | 031805400100 | 8,579,595.00              | 30,000,000.00             | 0.00        | 30,000,000.00             | 21,420,405.00            | 28.60%        |
| 5                               | 69,080,950.00             | Ministry of Justice                            | 032600100100 | 29,247,500.00             | 231,251,250.00            | 0.00        | 231,251,250.00            | 202,003,750.00           | 12.65%        |
| 6                               | 0.00                      | Katsina State Anti-Corruption Commission       | 032600200100 | 22,682,000.00             | 155,000,000.00            | 0.00        | 155,000,000.00            | 132,318,000.00           | 14.63%        |
|                                 | <b>1,231,959,901.70</b>   | <b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>  |              | <b>1,665,408,890.00</b>   | <b>2,096,925,250.00</b>   | <b>0.00</b> | <b>2,096,925,250.00</b>   | <b>431,516,360.00</b>    | <b>79.42%</b> |
| <b>SOCIAL SECTOR</b>            |                           |  | <b>05</b>    |                           |                           |             |                           |                          |               |
| 1                               | 743,299,570.55            | Ministry of Women Affairs                      | 051400100100 | 6,033,162,233.94          | 11,601,700,000.00         | 0.00        | 11,601,700,000.00         | 5,568,537,766.06         | 52.00%        |

|    |                  |  |              |                  |                   |      |                   |                   |        |
|----|------------------|--|--------------|------------------|-------------------|------|-------------------|-------------------|--------|
| 2  | 98,754,767.00    | Department of Girl Child Education and Child Development | 051400100200 | 333,705,810.28   | 355,170,000.00    | 0.00 | 355,170,000.00    | 21,464,189.72     | 93.96% |
| 3  | 6,461,698,921.77 | Ministry of Basic and Secondary Education                | 051700100100 | 9,989,735,085.81 | 56,140,790,900.00 | 0.00 | 56,140,790,900.00 | 46,151,055,814.19 | 17.79% |
| 4  | 1,522,375,233.11 | State Universal Basic Education Board (SUBEB)            | 051700300100 | 967,480,555.98   | 4,498,015,664.46  | 0.00 | 4,498,015,664.46  | 3,530,535,108.48  | 21.51% |
| 5  | 36,230,910.68    | Katsina State Library Board                              | 051700800100 | 7,576,900.00     | 120,000,000.00    | 0.00 | 120,000,000.00    | 112,423,100.00    | 6.31%  |
| 6  | 0.00             | Agency for Mass Education                                | 051701000100 | 0.00             | 120,000,000.00    | 0.00 | 120,000,000.00    | 120,000,000.00    | 0.00%  |
| 7  | 0.00             | Mathematical Improvement Project                         | 051702900100 | 19,288,650.00    | 38,500,000.00     | 0.00 | 38,500,000.00     | 19,211,350.00     | 50.10% |
| 8  | 36,355,858.63    | Science and Technical Education Board (STEB)             | 051705300100 | 129,998,351.33   | 499,999,999.70    | 0.00 | 499,999,999.70    | 370,001,648.37    | 26.00% |
| 9  | 0.00             | Teachers Service Board                                   | 051705400100 | 0.00             | 42,000,000.00     | 0.00 | 42,000,000.00     | 42,000,000.00     | 0.00%  |
| 10 | 1,260,508,461.29 | Ministry of Higher, Technical and Vocational Education   | 056700100100 | 979,862,968.14   | 3,322,078,626.00  | 0.00 | 3,322,078,626.00  | 2,342,215,657.86  | 29.50% |
| 11 | 24,973,500.00    | Yusuf Bala Usman College, Daura                          | 056701700100 | 22,834,100.00    | 269,700,000.00    | 0.00 | 269,700,000.00    | 246,865,900.00    | 8.47%  |
| 12 | 190,386,302.75   | Hassan Usman Katsina Polytechnic                         | 056701800100 | 270,239,586.59   | 407,000,000.00    | 0.00 | 407,000,000.00    | 136,760,413.41    | 66.40% |
| 13 | 199,348,703.07   | Isa Kaita College of Education Dutsin-ma                 | 056701900100 | 31,146,497.00    | 1,600,000,000.00  | 0.00 | 1,600,000,000.00  | 1,568,853,503.00  | 1.95%  |

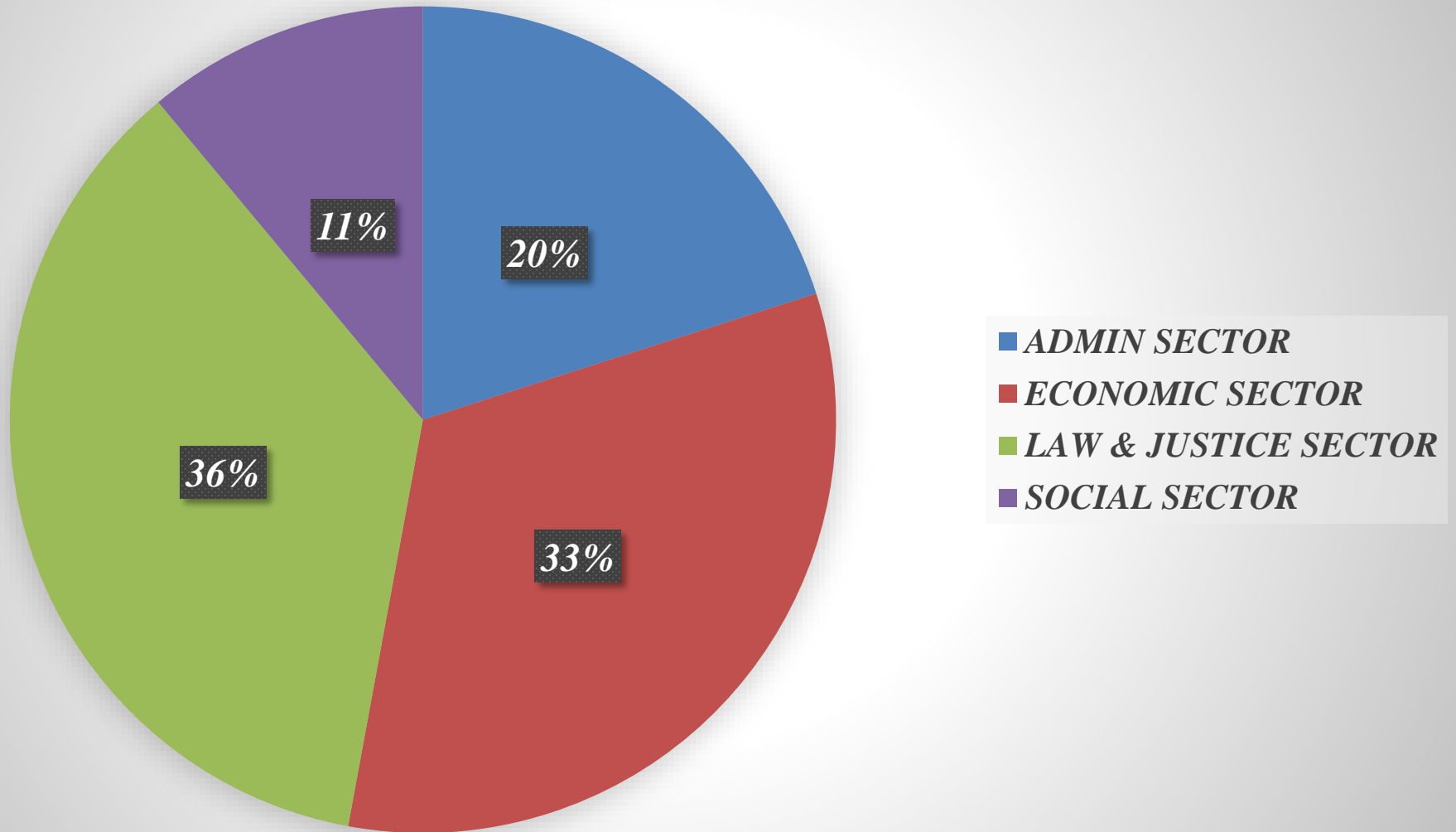
|    |                  |  |              |                   |                   |      |                   |                   |         |
|----|------------------|--|--------------|-------------------|-------------------|------|-------------------|-------------------|---------|
| 14 | 40,000,000.00    | Umaru Musa Yar'adua University, Katsina              | 056702100100 | 135,842,303.00    | 509,432,648.59    | 0.00 | 509,432,648.59    | 373,590,345.59    | 26.67%  |
| 15 | 1,315,326,850.00 | Katsina State Scholarship Board                      | 056705600100 | 1,019,964,175.19  | 4,146,000,000.00  | 0.00 | 4,146,000,000.00  | 3,126,035,824.81  | 24.60%  |
| 16 | 7,506,300.00     | Katsina State Institute of Technology and Management | 056700700100 | 0.00              | 540,476,472.00    | 0.00 | 540,476,472.00    | 540,476,472.00    | 0.00%   |
| 17 | 174,872,093.87   | Ministry for Rural and Social Development            | 055400100100 | 216,178,964.06    | 58,599,927,443.72 | 0.00 | 58,599,927,443.72 | 58,383,748,479.66 | 0.37%   |
| 18 | 4,022,600,000.00 | Department of Rural Economy                          | 055400200100 | 87,883,333.33     | 4,000,000,000.00  | 0.00 | 4,000,000,000.00  | 3,912,116,666.67  | 2.20%   |
| 19 | 6,364,890,372.31 | Ministry of Health                                   | 052100100100 | 24,282,154,558.57 | 18,282,255,141.00 | 0.00 | 18,282,255,141.00 | -5,999,899,417.57 | 132.82% |
| 20 | 2,860,000.00     | Contributory Health Care Management Agency           | 052100200100 | 170,575,970.56    | 2,945,000,000.00  | 0.00 | 2,945,000,000.00  | 2,774,424,029.44  | 5.79%   |
| 21 | 70,639,800.00    | Hospital Services Management Board                   | 052110200100 | 125,128,104.30    | 126,000,000.00    | 0.00 | 126,000,000.00    | 871,895.70        | 99.31%  |
| 22 | 468,008,021.00   | State Primary Health Care Agency                     | 052100300100 | 1,660,685,290.00  | 4,193,434,447.30  | 0.00 | 4,193,434,447.30  | 2,532,749,157.30  | 39.60%  |
| 23 | 194,505,000.00   | Drugs Supply Medical Agency                          | 052111300200 | 955,211,246.86    | 1,083,000,000.00  | 0.00 | 1,083,000,000.00  | 127,788,753.14    | 88.20%  |
| 24 | 20,346,500.00    | State Agency for the Control of Aids (KATSACA)       | 052111600100 | 69,560,600.00     | 197,500,000.00    | 0.00 | 197,500,000.00    | 127,939,400.00    | 35.22%  |
| 25 | 53,000,000.00    | College of Nursing and Midwifery                     | 052110400100 | 34,302,000.00     | 336,695,471.00    | 0.00 | 336,695,471.00    | 302,393,471.00    | 10.19%  |

|    |                          |  |              |                          |                           |             |                           |                           |               |
|----|--------------------------|--|--------------|--------------------------|---------------------------|-------------|---------------------------|---------------------------|---------------|
| 26 | 71,106,377.86            | College of Health Sciences                           | 052110600100 | 39,289,730.00            | 284,750,000.00            | 0.00        | 284,750,000.00            | 245,460,270.00            | 13.80%        |
| 27 | 15,229,635.67            | Department of Drugs, Narcotics and Human Trafficking | 052111300100 | 74,908,238.78            | 100,000,000.00            | 0.00        | 100,000,000.00            | 25,091,761.22             | 74.91%        |
| 28 | 2,115,634,246.81         | Ministry of Environment                              | 053500100100 | 5,526,514,865.40         | 39,830,200,000.00         | 0.00        | 39,830,200,000.00         | 34,303,685,134.60         | 13.88%        |
| 29 | 0.00                     | Katsina State Watershed Management                   | 053500200100 | 5,360,000.00             | 7,575,000,000.00          | 0.00        | 7,575,000,000.00          | 7,569,640,000.00          | 0.07%         |
| 30 | 216,505,650.00           | State Environmental Protection and Sanitation Agency | 053501600100 | 336,297,700.00           | 2,017,191,120.00          | 0.00        | 2,017,191,120.00          | 1,680,893,420.00          | 16.67%        |
| 31 | 0.00                     | Ministry for Local Governments and Emirate Affairs   | 055100100100 | 4,952,703.00             | 89,389,477.28             | 0.00        | 89,389,477.28             | 84,436,774.28             | 5.54%         |
| 32 | 36,262,361.46            | Department of Community Development                  | 055100300100 | 192,471,520.26           | 200,000,000.00            | 0.00        | 200,000,000.00            | 7,528,479.74              | 96.24%        |
| 33 | 523,196,218.77           | Ministry of Youth and Sports Development             | 051300100100 | 1,077,887,861.57         | 1,256,858,491.00          | 0.00        | 1,256,858,491.00          | 178,970,629.43            | 85.76%        |
| 34 | 0.00                     | Katsina State Sports Council                         | 053900300100 | 0.00                     | 77,000,000.00             | 0.00        | 77,000,000.00             | 77,000,000.00             | 0.00%         |
| 35 | 334,854,000.00           | State Emergency Management Agency (SEMA)             | 053900400100 | 1,627,724,299.43         | 6,000,000,000.00          | 0.00        | 6,000,000,000.00          | 4,372,275,700.57          | 27.13%        |
| 36 | 0.00                     | Department of Youth Development                      | 051300200100 | 0.00                     | 0.00                      | 0.00        | 0.00                      | 0.00                      | #DIV/0!       |
|    | <b>26,621,275,656.60</b> | <b>SUB-TOTAL FOR SOCIAL SECTOR</b>                   |              | <b>56,427,924,203.38</b> | <b>231,405,065,902.05</b> | <b>0.00</b> | <b>231,405,065,902.05</b> | <b>174,977,141,698.67</b> | <b>24.38%</b> |

|  |                    |                    |                    |                    |      |                    |                    |        |
|--|--------------------|--------------------|--------------------|--------------------|------|--------------------|--------------------|--------|
|  | 236,320,385,073.36 | <b>GRAND TOTAL</b> | 259,552,248,396.41 | 534,274,694,489.51 | 0.00 | 534,274,694,489.51 | 274,722,446,093.10 | 48.58% |
|--|--------------------|--------------------|--------------------|--------------------|------|--------------------|--------------------|--------|

*The Budget Performance on Capital expenditure indicate performance of 48.58% on Capital Projects. This indicate below average performance hence the need to be objective in Budgeting and not to be over ambitious.*

## ***CAPITAL EXPENDITURE PERFORMANCE***



**RECURRENT EXPENDITURE**

**A) PERSONNEL COST**

The Table I & II below represent the Summaries and Details of Ministries, Departments and Agencies Personnel Cost, Allied Salaries and Consolidated Revenue Fund Charges (Statutory office holders, Social Benefits, Salary Contribution to SUBEB, and 2.5% Contribution to SLGPTB) for the year under review which amounted to **₦64,420,944,284.34** as against the Budgeted figure of **₦68,192,329,230.86**. This shows **94.47%** performance:-

**TABLE I**

**a) SUMMARIES OF BUDGET PERFORMANCE FOR PERSONNEL COSTS OF MDA'S FOR THE YEAR UNDER REVIEW**

| <b>SUMMARIES OF BUDGET PERFORMANCE REVIEW FOR PERSONNEL COSTS OF MDA'S FOR THE YEAR 2025</b> |                                 |                        |                           |                               |                               |                                  |                                  |               |
|--|---------------------------------|------------------------|---------------------------|-------------------------------|-------------------------------|----------------------------------|----------------------------------|---------------|
| S/N  | PREVIOUS YEAR ACTUAL (2024) (₦) | SECTORS                | ACTUAL PERSONNEL COST (₦) | REVISED/FINAL BUDGET 2025 (₦) | SUPPLEMENTARY BUDGET 2025 (₦) | INITIAL/ORIGINAL BUDGET 2025 (₦) | VARIANCE ON REVISED/FINAL BUDGET |               |
|  |                                 |                        |                           |                               |                               |                                  | (₦)                              | %             |
| 1  | 2,251,025,617.47                | Administrative Sector  | 2,863,789,040.02          | 3,364,127,019.11              | 995,163,179.42                | 2,368,963,839.69                 | 500,337,979.09                   | 85.13%        |
| 2  | 1,878,531,269.01                | Economic Sector        | 2,565,354,056.29          | 3,039,455,224.34              | (9,009,028,097.88)            | 12,048,483,322.22                | 474,101,168.05                   | 84.40%        |
| 3  | 1,738,458,457.42                | Law and Justice Sector | 2,610,811,198.25          | 2,185,099,932.23              | 393,595,475.66                | 1,791,504,456.57                 | -425,711,266.02                  | 119.48%       |
| 4  | 26,667,754,528.00               | Social Sector          | 36,922,847,477.17         | 38,394,179,018.07             | 8,978,599,938.45              | 29,415,579,079.62                | 1,471,331,540.90                 | 96.17%        |
|  | <b>32,535,769,871.90</b>        | <b>Total</b>           | <b>44,962,801,771.73</b>  | <b>46,982,861,193.75</b>      | <b>1,358,330,495.65</b>       | <b>45,624,530,698.10</b>         | <b>2,020,059,422.02</b>          | <b>95.70%</b> |

**b) DETAILS OF BUDGET PERFORMANCE FOR PERSONNEL COSTS OF MDA'S FOR THE YEAR UNDER REVIEW**

| <b>BUDGET PERFORMANCE REVIEW FOR PERSONNEL COSTS OF MDA'S FOR THE YEAR 2025</b> |                                 |  |              |                           |                               |                               |                                  |                                  |         |
|---|---------------------------------|--|--------------|---------------------------|-------------------------------|-------------------------------|----------------------------------|----------------------------------|---------|
| S/N   | PREVIOUS YEAR ACTUAL (2024) (₦) | MINISTRY/ DEPARTMENT/ AGENCIES                     | CODE         | ACTUAL PERSONNEL COST (₦) | REVISED/FINAL BUDGET 2025 (₦) | SUPPLEMENTARY BUDGET 2025 (₦) | INITIAL/ORIGINAL BUDGET 2025 (₦) | VARIANCE ON REVISED/FINAL BUDGET |         |
|   |                                 |  |              |                           |                               |                               |                                  | (₦)                              | %       |
| <b>ADMINISTRATIVE SECTOR</b>  |                                 |  | <b>01</b>    |                           |                               |                               |                                  |                                  |         |
| 1   | 181,549,171.98                  | Government House                                   | 011100100100 | 217,595,710.10            | 219,384,699.32                | 69,162,269.12                 | 150,222,430.20                   | 1,788,989.22                     | 99.18%  |
| 2   | 72,855,902.36                   | Deputy Governor's Office                           | 011100100200 | 64,002,814.34             | 64,002,814.34                 | 20,850,950.48                 | 43,151,863.86                    | 0.00                             | 100.00% |
| 3   | 2,714,117.40                    | State Bureau of Public Procurement                 | 011101000100 | 5,428,234.80              | 6,334,564.58                  | 346,424.58                    | 5,988,140.00                     | 906,329.78                       | 85.69%  |
| 4   | 8,969,032.26                    | Sustainable Development Goals (SDGs)               | 011101000200 | 6,389,930.24              | 7,070,726.80                  | 331,170.80                    | 6,739,556.00                     | 680,796.56                       | 90.37%  |
| 5   | 5,543,572.67                    | Directorate of Information and Communication Tech. | 011100600100 | 12,550,990.20             | 15,085,057.13                 | -                             | 15,085,057.13                    | 2,534,066.93                     | 83.20%  |
| 6   | 580,933.48                      | Department of Strategic Monitoring and Evaluation  | 011100800100 | 984,451.44                | 12,608,002.41                 | -                             | 12,608,002.41                    | 11,623,550.97                    | 7.81%   |
| 7   | 4,062,121.82                    | Katsina State Enterprise Development Agency        | 011100900100 | 8,167,517.84              | 8,167,517.84                  | 1,568,566.96                  | 6,598,950.88                     | 0.00                             | 100.00% |

|    |                |   |              |                |                |                |                |               |         |
|----|----------------|---|--------------|----------------|----------------|----------------|----------------|---------------|---------|
| 8  | 4,505,830.60   | Katsina State Development Management Board                | 011100900200 | 23,953,302.83  | 26,508,455.08  | -              | 26,508,455.08  | 2,555,152.25  | 90.36%  |
| 9  | 0.00           | Office of the Economic Adviser to the State Government    | 011100900300 | 2,169,691.23   | 5,699,646.54   | 0.00           | 5,699,646.54   | 3,529,955.31  | 38.07%  |
| 10 | 4,800,000.00   | Katsina State Social Investment Programme Agency (KASIPA) | 011100900400 |                | 10,536,000.00  | 0.00           | 10,536,000.00  | 10,536,000.00 | 0.00%   |
| 11 | 24,149,128.59  | Ministry of Internal Security and Home Affairs            | 011101300100 | 25,702,907.21  | 25,868,169.81  | 397,142.86     | 25,471,026.95  | 165,262.60    | 99.36%  |
| 12 | 45,389,322.70  | Department of Inter-Governmental and Development Partners | 011113200100 | 61,007,195.62  | 63,343,594.00  | 29,858,231.89  | 33,485,362.11  | 2,336,398.38  | 96.31%  |
| 13 | 20,277,538.07  | Department of Banking & Finance                           | 011118300100 | 28,171,573.30  | 30,694,226.76  | 12,912,529.92  | 17,781,696.84  | 2,522,653.46  | 91.78%  |
| 14 | 254,515,582.00 | Katsina State House of Assembly                           | 011200300100 | 214,824,609.54 | 258,287,851.40 | -              | 258,287,851.40 | 43,463,241.86 | 83.17%  |
| 15 | 1,907,278.24   | Katsina State Assembly Commission                         | 011200400100 | 0.00           | -              |                | 0.00           | 0.00          | #DIV/0! |
| 16 | 5,853,941.30   | Department of Legislative Matters                         | 011200500100 | 5,428,234.80   | 5,729,815.00   |                | 5,729,815.00   | 301,580.20    | 94.74%  |
| 17 | 225,412,065.11 | Ministry of Information and Culture                       | 012300100100 | 286,428,810.47 | 288,974,758.70 | 141,360,082.73 | 147,614,675.97 | 2,545,948.23  | 99.12%  |
| 18 | 125,201,183.26 | Katsina State Television Authority                        | 012300300100 | 164,347,839.77 | 168,216,990.98 | 48,183,828.98  | 120,033,162.00 | 3,869,151.21  | 97.70%  |

|    |                |   |              |                |                |                 |                |               |         |
|----|----------------|---|--------------|----------------|----------------|-----------------|----------------|---------------|---------|
| 19 | 130,911,596.53 | Katsina State Radio Service                             | 012300400100 | 170,252,650.01 | 173,344,457.50 | 49,903,173.50   | 123,441,284.00 | 3,091,807.49  | 98.22%  |
| 20 | 35,208,343.98  | Government Printing Department                          | 012301300100 | 40,860,333.16  | 43,533,515.82  | 11,115,783.97   | 32,417,731.85  | 2,673,182.66  | 93.86%  |
| 21 | 51,957,331.60  | History & Culture Bureau                                | 012301500100 | 64,346,977.16  | 89,348,450.87  | -               | 89,348,450.87  | 25,001,473.71 | 72.02%  |
| 22 | 4,331,942.50   | Department of Party Liaison                             | 012300100200 | 6,539,560.02   | 7,300,441.00   | -               | 7,300,441.00   | 760,880.98    | 89.58%  |
| 23 | 15,700,000.00  | Department of Political Affairs                         | 012300100300 | 30,372,378.60  | 30,372,378.60  | 14,485,337.96   | 15,887,040.64  | 0.00          | 100.00% |
| 24 | 96,950,173.68  | Office of the Head of Civil Service of the State        | 012500100100 | 138,761,425.28 | 222,153,992.88 | 140,903,559.20  | 81,250,433.68  | 83,392,567.60 | 62.46%  |
| 25 | 2,718,989.34   | Bureau of Public Administration Reform                  | 012500200100 | 5,709,877.53   | 5,709,877.53   | -               | 5,709,877.53   | 0.00          | 100.00% |
| 26 | 118,513,663.78 | Directorate of Establishment, Pension and Training      | 012500500100 | 173,000,335.42 | 224,237,071.72 | 64,493,696.32   | 159,743,375.40 | 51,236,736.30 | 77.15%  |
| 27 | 3,333,000.42   | Pension Commission                                      | 012500600100 | 12,678,536.61  | 16,458,769.01  | (50,000,000.00) | 66,458,769.01  | 3,780,232.40  | 77.03%  |
| 28 | 5,482,978.68   | Department of Human Capital Development                 | 012500500200 | 5,437,978.68   | 5,729,815.00   | -               | 5,729,815.00   | 291,836.32    | 94.91%  |
| 29 | 85,563,496.15  | Office of The Auditor-General for the State             | 014000100100 | 126,723,972.87 | 126,723,972.87 | 39,837,778.25   | 86,886,194.62  | 0.00          | 100.00% |
| 30 | 144,682,494.27 | Office of The Auditor-General for the Local Governments | 014000100200 | 204,985,082.16 | 210,748,980.10 | 77,893,491.28   | 132,855,488.82 | 5,763,897.94  | 97.27%  |

|    |                |  |              |                |                |                 |                |               |         |
|----|----------------|--|--------------|----------------|----------------|-----------------|----------------|---------------|---------|
| 31 | 3,989,413.90   | Audit Service Commission                               | 014000100100 | 0.00           | 6,257,421.38   | (20,000,000.00) | 26,257,421.38  | 6,257,421.38  | 0.00%   |
| 32 | 0.00           | Katsina State Asset Management Agency (KAMA)           | 014000400200 | 0.00           | 5,699,646.54   | -               | 5,699,646.54   | 5,699,646.54  | 0.00%   |
| 33 | 56,823,214.50  | Civil Service Commission                               | 014700100100 | 75,381,174.98  | 84,037,357.58  | 23,967,528.86   | 60,069,828.72  | 8,656,182.60  | 89.70%  |
| 34 | 34,468,990.48  | State Independent Electoral Commission                 | 014800100100 | 70,866,053.45  | 151,822,478.98 | 112,278,134.24  | 39,544,344.74  | 80,956,425.53 | 46.68%  |
| 35 | 32,007,382.91  | Local Government Service Commission                    | 014900100100 | 37,951,137.38  | 101,578,306.06 | 78,409,593.06   | 23,168,713.00  | 63,627,168.68 | 37.36%  |
| 36 | 18,932,270.60  | State and Local Governments Pension Transition Board   | 014903500100 | 22,847,100.90  | 24,295,039.54  | 4,420,984.90    | 19,874,054.64  | 1,447,938.64  | 94.04%  |
| 37 | 263,215,498.94 | Office of the Secretary to the Government of the State | 016100100100 | 354,058,427.61 | 404,728,790.24 | 102,747,584.24  | 301,981,206.00 | 50,670,362.63 | 87.48%  |
| 38 | 28,331,471.66  | Ministry of Religious Affairs                          | 016300100100 | 45,251,073.68  | 45,251,073.68  | 20,167,430.68   | 25,083,643.00  | 0.00          | 100.00% |
| 39 | 35,765,166.55  | Katsina State Arabic and Islamic Education Bureau      | 016300200100 | 34,981,231.94  | 34,981,231.94  | -               | 34,981,231.94  | 0.00          | 100.00% |
| 40 | 59,322,116.08  | Pilgrims Welfare Board                                 | 016300300100 | 68,357,402.34  | 69,870,537.48  | 10,204,810.48   | 59,665,727.00  | 1,513,135.14  | 97.83%  |
| 41 | 2,974,860.68   | Katsina State Hisbah Board                             | 016300300200 | 7,007,837.81   | 23,165,843.40  | (20,000,000.00) | 43,165,843.40  | 16,158,005.59 | 30.25%  |
| 42 | 9,229,682.33   | Katsina State Zakat and Endowment Board                | 016300300300 | 14,991,430.10  | 14,991,430.10  | 3,988,033.56    | 11,003,396.54  | 0.00          | 100.00% |

|                        |                         |  |              |                         |                         |                       |                         |                       |               |
|------------------------|-------------------------|--|--------------|-------------------------|-------------------------|-----------------------|-------------------------|-----------------------|---------------|
| 43                     | 22,324,816.07           | Ministry of Special Services                               | 016400100100 | 25,273,248.60           | 25,273,248.60           | 5,375,060.60          | 19,898,188.00           | 0.00                  | 100.00%       |
|                        | <b>2,251,025,617.47</b> | <b>SUB-TOTAL FOR ADMIN SECTOR</b>                          |              | <b>2,863,789,040.02</b> | <b>3,364,127,019.11</b> | <b>995,163,179.42</b> | <b>2,368,963,839.69</b> | <b>500,337,979.09</b> | <b>85.13%</b> |
| <b>ECONOMIC SECTOR</b> |                         |  | <b>02</b>    |                         |                         |                       |                         |                       |               |
| 1                      | 428,301,265.80          | Ministry of Agriculture                                    | 021500100100 | 464,928,124.35          | 488,850,926.00          | 306,575,878.79        | 182,275,047.21          | 23,922,801.65         | 95.11%        |
| 2                      | 6,938,019.29            | Irrigation Board   | 021500200100 | 46,850,594.48           | 52,016,080.42           | 46,316,433.88         | 5,699,646.54            | 5,165,485.94          | 90.07%        |
| 3                      | 35,398,189.29           | Farmers Supply Company                                     | 021511000100 | 52,119,717.94           | 74,791,149.91           | 50,882,246.04         | 23,908,903.87           | 22,671,431.97         | 69.69%        |
| 4                      | 200,818,085.85          | Katsina State Agricultural and Rural Development Authority | 021511400100 | 233,217,816.74          | 240,694,845.24          | 18,319,684.24         | 222,375,161.00          | 7,477,028.50          | 96.89%        |
| 5                      | 113,292,058.61          | Department of Livestock and Grazing Reserve                | 021511500100 | 76,275,418.12           | 122,956,391.17          | -100,000,000.00       | 222,956,391.17          | 46,680,973.05         | 62.03%        |
| 6                      | 54,018,427.78           | Ministry of Finance  | 022000100100 | 68,534,450.10           | 68,534,450.10           | 24,224,786.73         | 44,309,663.37           | 0.00                  | 100.00%       |
| 7                      | 127,452,726.78          | Office of the Accountant-General                           | 022000700100 | 159,000,285.73          | 452,485,413.61          | -10,000,000,000.00    | 10,452,485,413.61       | 293,485,127.88        | 35.14%        |
| 8                      | 0.00                    | Katsina State Fiscal Responsibility Commission             | 022000700200 | 2,488,110.69            | 25,379,670.02           | 15,883,607.78         | 9,496,062.24            | 22,891,559.33         | 9.80%         |
| 9                      | 54,794,694.76           | Ministry of Budget and Economic Planning                   | 023800100100 | 63,856,304.18           | 64,962,760.44           | 9,594,987.44          | 55,367,773.00           | 1,106,456.26          | 98.30%        |
| 10                     | 14,260,618.04           | State Bureau of Statistics                                 | 023800400100 | 23,794,996.62           | 26,010,302.52           | 8,594,825.34          | 17,415,477.18           | 2,215,305.90          | 91.48%        |

|    |               |   |              |               |               |                |               |              |         |
|----|---------------|---|--------------|---------------|---------------|----------------|---------------|--------------|---------|
| 11 | 71,034,998.04 | Ministry of Commerce, Industry and Tourism      | 022200100100 | 74,781,109.94 | 76,452,513.82 | 12,237,360.84  | 64,215,152.98 | 1,671,403.88 | 97.81%  |
| 12 | 15,355,324.19 | Investment Promotion Agency                     | 022200100200 | 19,068,556.34 | 19,716,245.77 | 0.00           | 19,716,245.77 | 647,689.43   | 96.71%  |
| 13 | 14,433,927.77 | Department of Market Development                | 022205300100 | 17,844,410.29 | 18,387,006.04 | 1,884,072.75   | 16,502,933.29 | 542,595.75   | 97.05%  |
| 14 | 59,934,850.93 | Ministry of Lands and Physical Planning         | 022600100100 | 49,023,995.91 | 57,402,050.00 | -30,000,000.00 | 87,402,050.00 | 8,378,054.09 | 85.40%  |
| 15 | 34,895,703.34 | Katsina State Urban and Regional Planning Board | 026001000100 | 60,835,596.61 | 61,373,443.38 | 17,961,129.38  | 43,412,314.00 | 537,846.77   | 99.12%  |
| 16 | 31,312,071.56 | Office of the Surveyor-General                  | 026000200100 | 28,240,432.00 | 29,820,086.08 | 0.00           | 29,820,086.08 | 1,579,654.08 | 94.70%  |
| 17 | 0.00          | Katsina Geographic Information System (KATGIS)  | 026000300100 | 52,195,726.20 | 57,084,546.40 | 26,403,258.15  | 30,681,288.25 | 4,888,820.20 | 91.44%  |
| 18 | 8,658,528.66  | Department of Labour and Productivity           | 022700100100 | 13,463,223.66 | 14,347,142.76 | 988,235.96     | 13,358,906.80 | 883,919.10   | 93.84%  |
| 19 | 8,229,599.33  | Department of Employment Promotion              | 022700500100 | 9,761,706.48  | 17,231,356.32 | 0.00           | 17,231,356.32 | 7,469,649.84 | 56.65%  |
| 20 | 17,084,842.62 | Department of Power and Energy                  | 023100100100 | 19,435,645.00 | 19,435,645.00 | 0.00           | 19,435,645.00 | 0.00         | 100.00% |
| 21 | 36,899,621.41 | Rural Electrification Board (REB)               | 023100300100 | 40,536,448.47 | 42,317,746.56 | 14,309,899.56  | 28,007,847.00 | 1,781,298.09 | 95.79%  |

|                                 |                         |   |              |                         |                         |                          |                          |                       |               |
|---------------------------------|-------------------------|---|--------------|-------------------------|-------------------------|--------------------------|--------------------------|-----------------------|---------------|
| 22                              | 250,821,288.56          | Ministry of Works,<br>Housing and Transport                         | 023400100100 | 349,164,205.13          | 360,342,600.68          | 138,565,762.78           | 221,776,837.90           | 11,178,395.55         | 96.90%        |
| 23                              | 57,409,283.66           | Katsina State Road<br>Maintenance<br>Management Agency<br>(KASROMA) | 023400400100 | 78,791,332.66           | 79,600,011.14           | 27,778,569.48            | 51,821,441.66            | 808,678.48            | 98.98%        |
| 24                              | 21,255,985.31           | State Housing Authority   | 023400500100 | 30,063,033.01           | 30,215,209.00           | 0.00                     | 30,215,209.00            | 152,175.99            | 99.50%        |
| 25                              | 85,202,047.68           | KASSAROTA   | 023400600100 | 357,936,443.10          | 357,936,443.10          | 357,936,443.10           | 0.00                     | 0.00                  | 100.00%       |
| 26                              | 57,401,257.34           | Ministry of Water<br>Resources                                      | 025200100100 | 80,634,751.93           | 80,718,216.88           | 22,586,664.38            | 58,131,552.50            | 83,464.95             | 99.90%        |
| 27                              | 39,732,134.54           | Rural Water Supply and<br>Sanitation Agency<br>(RUWASSA)            | 025210300100 | 66,347,517.29           | 66,797,126.74           | 19,928,055.50            | 46,869,071.24            | 449,609.45            | 99.33%        |
| 28                              | 33,595,717.87           | Katsina State Small<br>Towns Water and<br>Sanitation Agency         | 025210400100 | 26,164,103.32           | 33,595,845.24           | 0.00                     | 33,595,845.24            | 7,431,741.92          | 77.88%        |
|                                 | <b>1,878,531,269.01</b> | <b>SUB-TOTAL FOR ECONOMIC<br/>SECTOR</b>                            |              | <b>2,565,354,056.29</b> | <b>3,039,455,224.34</b> | <b>-9,009,028,097.88</b> | <b>12,048,483,322.22</b> | <b>474,101,168.05</b> | <b>84.40%</b> |
| <b>LAW &amp; JUSTICE SECTOR</b> |                         |   | <b>03</b>    |                         |                         |                          |                          |                       |               |
| 1                               | 35,488,796.19           | Judicial Service<br>Commission                                      | 031801100100 | 51,850,397.25           | 74,610,221.44           | 35,059,174.44            | 39,551,047.00            | 22,759,824.19         | 69.50%        |
| 2                               | 1,414,067,748.98        | High Court of Justice   | 031805100100 | 2,021,473,943.37        | 1,615,182,512.09        | 182,595,182.09           | 1,432,587,330.00         | -406,291,431.28       | 125.15%       |
| 3                               | 165,512,151.03          | Sharia Court of Appeal  | 031805300100 | 364,663,754.24          | 252,422,207.30          | 88,108,536.30            | 164,313,671.00           | -112,241,546.94       | 144.47%       |
| 4                               | 2,822,430.60            | Sharia Commission   | 031805400100 | 1,992,506.32            | 30,945,843.00           | 0.00                     | 30,945,843.00            | 28,953,336.68         | 6.44%         |

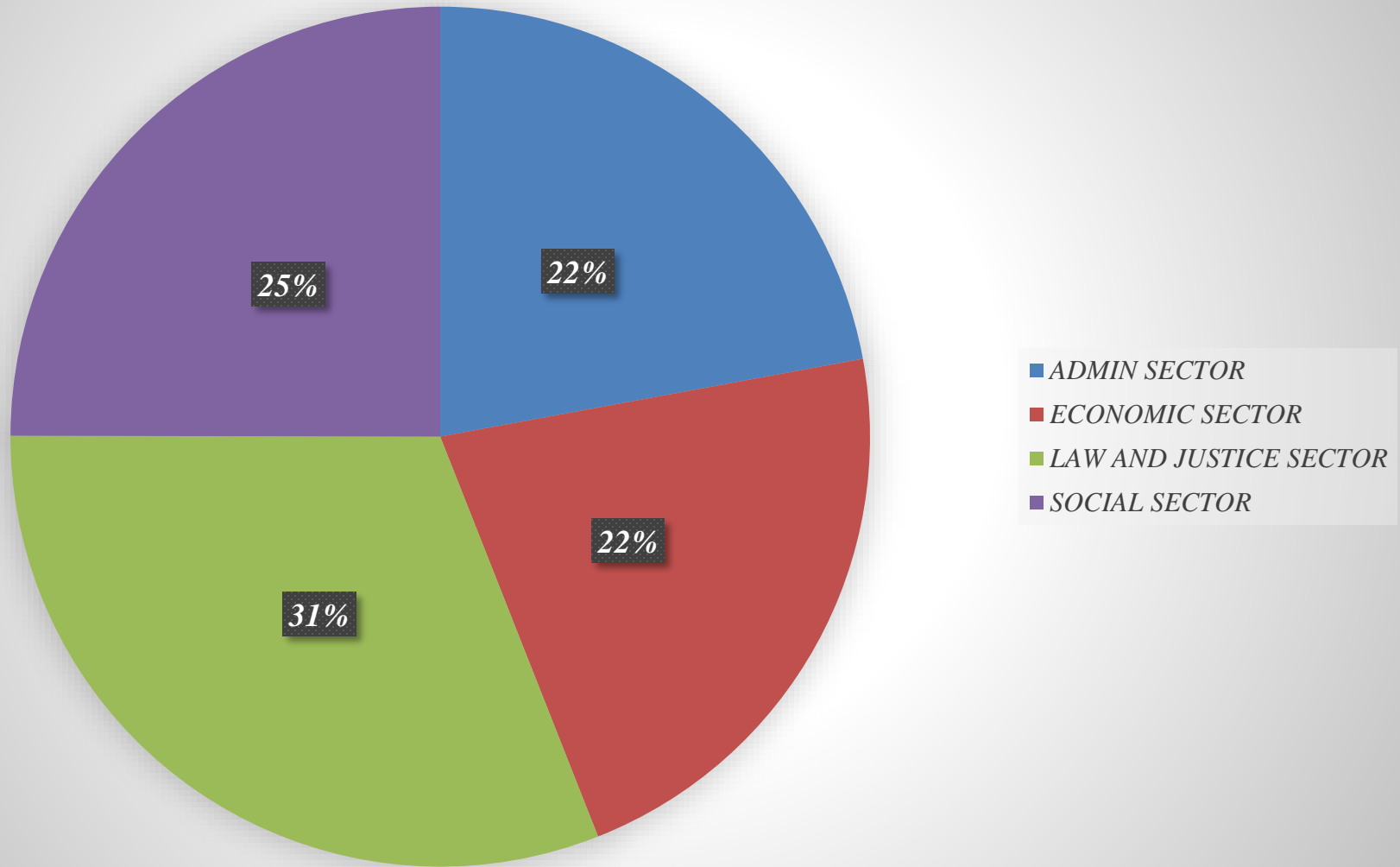
|                         |                         |  |              |                         |                         |                       |                         |                        |                |
|-------------------------|-------------------------|--|--------------|-------------------------|-------------------------|-----------------------|-------------------------|------------------------|----------------|
| 5                       | 112,908,029.57          | Ministry of Justice                                      | 032600100100 | 164,746,223.39          | 167,373,941.12          | 55,355,614.45         | 112,018,326.67          | 2,627,717.73           | 98.43%         |
| 6                       | 7,659,301.05            | Katsina State Anti-Corruption Commission                 | 032600200100 | 6,084,373.68            | 44,565,207.28           | 32,476,968.38         | 12,088,238.90           | 38,480,833.60          | 13.65%         |
|                         | <b>1,738,458,457.42</b> | <b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>            |              | <b>2,610,811,198.25</b> | <b>2,185,099,932.23</b> | <b>393,595,475.66</b> | <b>1,791,504,456.57</b> | <b>-425,711,266.02</b> | <b>119.48%</b> |
| <b>SOCIAL SECTOR 05</b> |                         |  | <b>05</b>    |                         |                         |                       |                         |                        |                |
| 1                       | 53,219,916.71           | Ministry of Women Affairs                                | 051400100100 | 58,161,449.02           | 61,255,565.00           | 10,060,516.12         | 51,195,048.88           | 3,094,115.98           | 94.95%         |
| 2                       | 42,903,587.03           | Department of Girl Child Education and Child Development | 051400100200 | 57,160,299.04           | 58,158,675.00           | 15,887,624.03         | 42,271,050.97           | 998,375.96             | 98.28%         |
| 3                       | 8,497,224,598.70        | Ministry of Basic and Secondary Education                | 051700100100 | 13,165,572,171.73       | 13,307,153,570.78       | 4,867,252,806.99      | 8,439,900,763.79        | 141,581,399.05         | 98.94%         |
| 4                       | 115,807,797.78          | State Universal Basic Education Board (SUBEB)            | 051700300100 | 142,888,017.46          | 147,385,047.92          | 19,372,027.92         | 128,013,020.00          | 4,497,030.46           | 96.95%         |
| 5                       | 141,921,909.66          | Katsina State Library Board                              | 051700800100 | 187,240,268.99          | 191,870,209.30          | 59,767,799.30         | 132,102,410.00          | 4,629,940.31           | 97.59%         |
| 6                       | 87,429,578.53           | Agency for Mass Education                                | 051701000100 | 111,486,018.78          | 111,524,696.12          | 27,121,002.16         | 84,403,693.96           | 38,677.34              | 99.97%         |
| 7                       | 22,814,229.50           | Mathematical Improvement Project                         | 051702900100 | 31,188,512.07           | 33,031,680.90           | 12,057,133.11         | 20,974,547.79           | 1,843,168.83           | 94.42%         |
| 8                       | 1,361,058,762.00        | Science and Technical Education Board (STEB)             | 051705300100 | 2,071,710,765.88        | 2,085,998,010.26        | 740,266,380.88        | 1,345,731,629.38        | 14,287,244.38          | 99.32%         |
| 9                       | 45,540,372.82           | Teachers Service Board                                   | 051705400100 | 94,088,008.55           | 124,668,393.28          | 89,811,411.96         | 34,856,981.32           | 30,580,384.73          | 75.47%         |

|    |                  |  |              |                  |                  |                  |                  |                |         |
|----|------------------|--|--------------|------------------|------------------|------------------|------------------|----------------|---------|
| 10 | 215,904,731.22   | Ministry of Higher, Technical and Vocational Education | 056700100100 | 243,615,425.47   | 246,871,727.84   | 66,647,495.67    | 180,224,232.17   | 3,256,302.37   | 98.68%  |
| 11 | 467,000,000.00   | Yusuf Bala Usman College, Daura                        | 056701700100 | 623,091,238.02   | 623,091,238.02   | 147,093,938.82   | 475,997,299.20   | 0.00           | 100.00% |
| 12 | 1,797,805,304.67 | Hassan Usman Katsina Polytechnic                       | 056701800100 | 2,309,237,001.57 | 2,319,364,995.76 | 429,830,041.76   | 1,889,534,954.00 | 10,127,994.19  | 99.56%  |
| 13 | 1,177,961,362.11 | Isa Kaita College of Education Dutsin-ma               | 056701900100 | 1,398,532,806.40 | 1,416,340,859.38 | 246,106,960.32   | 1,170,233,899.06 | 17,808,052.98  | 98.74%  |
| 14 | 3,632,356,870.76 | Umaru Musa Yar'adua University, Katsina                | 056702100100 | 4,801,933,311.22 | 5,510,133,433.57 | 1,571,916,108.51 | 3,938,217,325.06 | 708,200,122.35 | 87.15%  |
| 15 | 26,655,776.16    | Katsina State Scholarship Board                        | 056705600100 | 35,555,136.38    | 37,144,265.10    | 9,121,063.11     | 28,023,201.99    | 1,589,128.72   | 95.72%  |
| 16 | 258,628,452.00   | Katsina State Institute of Technology and Management   | 056700700100 | 394,555,026.26   | 394,555,026.26   | 62,484,873.88    | 332,070,152.38   | 0.00           | 100.00% |
| 17 | 55,900,970.70    | Ministry of Rural and Social Development               | 055400100100 | 48,637,437.04    | 65,390,850.00    | 0.00             | 65,390,850.00    | 16,753,412.96  | 74.38%  |
| 18 | 0.00             | Department of Rural Economy                            | 055400200100 | 6,975,278.01     | 20,839,704.18    | 0.00             | 20,839,704.18    | 13,864,426.17  | 33.47%  |
| 19 | 0.00             | Katsina State Rural Access Road Agency (RARA)          | 055400300100 |                  | 5,699,646.54     | 0.00             | 5,699,646.54     | 5,699,646.54   | 0.00%   |
| 20 | 120,129,939.25   | Ministry of Health                                     | 052100100100 | 137,388,547.42   | 138,191,543.70   | 27,899,385.62    | 110,292,158.08   | 802,996.28     | 99.42%  |
| 21 | 43,135,000.00    | Contributory Health Care Development Agency            | 052100200100 | 68,100,214.28    | 69,060,944.69    | 22,000,000.00    | 47,060,944.69    | 960,730.41     | 98.61%  |

|    |                  |   |              |                  |                  |                |                  |                |         |
|----|------------------|---|--------------|------------------|------------------|----------------|------------------|----------------|---------|
| 22 | 402,841,972.05   | State Primary Health Care Development Agency                  | 052100300100 | 464,187,223.88   | 464,187,223.88   | 55,072,314.28  | 409,114,909.60   | 0.00           | 100.00% |
| 23 | 6,715,805,390.55 | Hospital Services Management Board                            | 052110200100 | 8,770,928,715.69 | 9,166,188,853.50 | 100,000,000.00 | 9,066,188,853.50 | 395,260,137.81 | 95.69%  |
| 24 | 325,708,986.23   | College of Nursing and Midwifery                              | 052110400100 | 387,765,958.80   | 387,765,958.80   | 65,776,659.80  | 321,989,299.00   | 0.00           | 100.00% |
| 25 | 389,123,664.36   | College of Health Sciences                                    | 052110600100 | 480,248,501.02   | 480,248,501.02   | 55,753,960.02  | 424,494,541.00   | 0.00           | 100.00% |
| 26 | 52,697,790.37    | Drugs Supply Management Agency                                | 052111300200 | 54,338,479.49    | 72,662,233.31    | 0.00           | 72,662,233.31    | 18,323,753.82  | 74.78%  |
| 27 | 43,438,069.45    | State Agency for the Control of Aids (KATSACA)                | 052111600200 | 52,167,229.72    | 52,457,890.08    | 7,808,182.08   | 44,649,708.00    | 290,660.36     | 99.45%  |
| 28 | 28,764,350.40    | Department of Drugs, Narcotics and Human Trafficking          | 052111300100 | 69,656,175.26    | 69,656,175.26    | 24,223,850.04  | 45,432,325.22    | 0.00           | 100.00% |
| 29 | 39,160,199.60    | Ministry of Environment                                       | 053500100100 | 107,665,217.90   | 107,665,217.90   | 68,690,114.32  | 38,975,103.58    | 0.00           | 100.00% |
| 30 | 0.00             | Katsina State Erosion and Watershed Management Agency (KEWMA) | 053500200100 | 5,988,140.00     | 5,988,140.00     | 0.00           | 5,988,140.00     | 0.00           | 100.00% |
| 31 | 73,575,780.37    | State Environmental Protection and Sanitation Agency (SEPA)   | 053501600100 | 89,506,635.95    | 91,183,554.84    | 23,955,396.17  | 67,228,158.67    | 1,676,918.89   | 98.16%  |

|    |                          |  |              |                          |                          |                         |                          |                         |               |
|----|--------------------------|--|--------------|--------------------------|--------------------------|-------------------------|--------------------------|-------------------------|---------------|
| 32 | 83,129,759.66            | Ministry for Local Governments and Emirate Affairs | 055100100100 | 92,729,890.88            | 92,729,890.88            | 11,650,619.88           | 81,079,271.00            | 0.00                    | 100.00%       |
| 33 | 0.00                     | Department of Chieftaincy Affairs                  | 055100200100 | 5,437,978.78             | 5,437,978.78             | 0.00                    | 5,437,978.78             | 0.00                    | 100.00%       |
| 34 | 22,735,401.18            | Department of Community Development                | 055100300100 | 5,638,922.26             | 20,839,704.22            | 0.00                    | 20,839,704.22            | 15,200,781.96           | 27.06%        |
| 35 | 63,972,188.25            | Ministry of Youth and Sports Development           | 053900100100 | 95,655,279.43            | 98,520,831.92            | 64,867,118.28           | 33,653,713.64            | 2,865,552.49            | 97.09%        |
| 36 | 184,912,274.46           | Katsina United                                     | 053900100100 | 176,177,008.06           | 206,614,100.00           | 40,701,825.54           | 165,912,274.46           | 30,437,091.94           | 85.27%        |
| 37 | 55,746,672.47            | Katsina State Sports Council                       | 053900300100 | 54,376,424.81            | 63,318,600.94            | 17,701,663.94           | 45,616,937.00            | 8,942,176.13            | 85.88%        |
| 38 | 22,742,869.00            | State Emergency Management Agency                  | 053505300100 | 23,262,761.65            | 40,984,079.14            | 17,701,663.94           | 23,282,415.20            | 17,721,317.49           | 56.76%        |
|    | <b>26,667,754,528.00</b> | <b>SUB-TOTAL FOR SOCIAL SECTOR</b>                 |              | <b>36,922,847,477.17</b> | <b>38,394,179,018.07</b> | <b>8,978,599,938.45</b> | <b>29,415,579,079.62</b> | <b>1,471,331,540.90</b> | <b>96.17%</b> |
|    | <b>32,535,769,871.90</b> | <b>GRAND TOTAL</b>                                 |              | <b>44,962,801,771.73</b> | <b>46,982,861,193.75</b> | <b>1,358,330,495.65</b> | <b>45,624,530,698.10</b> | <b>2,020,059,422.02</b> | <b>95.70%</b> |

## *PERSONNEL COST PERFORMANCE*



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

**TABLE II**

**a) SUMMARIES OF BUDGET PERFORMANCE FOR ALLIED SALARY (OTHER ALLOWANCES) COSTS OF MDA'S FOR THE YEAR UNDER REVIEW**

| <b>SUMMARIES BUDGET PERFORMANCE REVIEW FOR ALLIED SALARIES OF MDA'S FOR THE YEAR 2025</b> |  |                        |                                      |                                      |                                      |   |   |                |
|---|--|------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---|---|----------------|
| <b>S/N</b>  | <b>PREVIOUS YEAR ACTUAL (2024) (₦)</b> | <b>SECTORS</b>         | <b>ACTUAL ALLIED SALARY COST (₦)</b> | <b>REVISED/FINAL BUDGET 2025 (₦)</b> | <b>SUPPLEMENTARY BUDGET 2025 (₦)</b> | <b>INITIAL/ORIGINAL BUDGET 2025 (₦)</b> | <b>VARIANCE ON REVISED/FINAL BUDGET</b> |                |
|   |  |                        |                                      |                                      |                                      |   | <b>(₦)</b>                              | <b>%</b>       |
| 1   | 51,314,387.08                          | Administrative Sector  | 346,130,507.09                       | 42,862,877.53                        | (506,227,122.47)                     | 549,090,000.00                          | -303,267,629.56                         | 807.53%        |
| 2   | 10,194,000.00                          | Economic Sector        | 15,432,000.00                        | 23,142,952.00                        | 7,710,000.00                         | 15,432,952.00                           | 7,710,952.00                            | 66.68%         |
| 3   | 0.00                                   | Law and Justice Sector | 960,000.00                           | 2,880,000.00                         | 2,880,000.00                         | 0.00                                    | 1,920,000.00                            | 33.33%         |
| 4   | 1,159,154,413.28                       | Social Sector          | 1,194,204,533.47                     | 1,471,624,500.61                     | (57,321,191.11)                      | 1,528,945,691.72                        | 277,419,967.14                          | 81.15%         |
|   | <b>1,220,662,800.36</b>                | <b>Total</b>           | <b>1,556,727,040.56</b>              | <b>1,540,510,330.14</b>              | <b>-552,958,313.58</b>               | <b>2,093,468,643.72</b>                 | <b>-16,216,710.42</b>                   | <b>101.05%</b> |

**b) DETAILS OF BUDGET PERFORMANCE FOR ALLIED SALARIES (OTHER ALLOWANCES) COSTS OF MDA'S FOR THE YEAR UNDER REVIEW**

| <b>BUDGET PERFORMANCE REVIEW FOR ALLIED SALARIES OF MDA'S FOR THE YEAR 2025</b> |                                 |   |              |                               |                                |                               |                                   |                                  |         |
|---|---------------------------------|---|--------------|-------------------------------|--------------------------------|-------------------------------|-----------------------------------|----------------------------------|---------|
| S/N   | PREVIOUS YEAR ACTUAL (2024) (₦) | MINISTRY/ DEPARTMENT  | CODE         | ACTUAL ALLIED SALARY COST (₦) | REVISED/ FINAL BUDGET 2025 (₦) | SUPPLEMENTARY BUDGET 2025 (₦) | INITIAL/ ORIGINAL BUDGET 2025 (₦) | VARIANCE ON REVISED/FINAL BUDGET |         |
|   |                                 |   |              |                               |                                |                               |                                   | (₦)                              | %       |
| <b>ADMINISTRATIVE SECTOR</b>  |                                 |   | <b>01</b>    |                               |                                |                               |                                   |                                  |         |
| 1   | 1,800,000.00                    | Sustainable Development Goals (SDGs)  | 011101000200 | 1,800,000.00                  | 1,558,829.00                   | (331,171.00)                  | 1,890,000.00                      | -241,171.00                      | 115.47% |
| 2   | 0.00                            | Ministry of Internal Security and Home Affairs                                  | 011101300100 | 0.00                          | 397,142.86                     | (546,802,857.14)              | 547,200,000.00                    | 397,142.86                       | 0.00%   |
| 3   | 0.00                            | Office of the Head of Civil Service of the State (Coordinator BACAF Allowances) | 012500100100 | 2,000,000.00                  | 3,000,000.00                   | 3,000,000.00                  | 0.00                              | 1,000,000.00                     | 66.67%  |
| 4   | 4,380,000.00                    | Office of The Auditor-General for the State                                     | 014000100100 | 1,960,000.00                  | 2,446,905.67                   | 2,446,905.67                  | 0.00                              | 486,905.67                       | 80.10%  |
| 5   | 0.00                            | Civil Service Commission  | 014700100100 | 1,400,000.00                  | 2,100,000.00                   | 2,100,000.00                  | 0.00                              | 700,000.00                       | 66.67%  |

|                        |                      |   |              |                       |                      |                        |                       |                        |                |
|------------------------|----------------------|---|--------------|-----------------------|----------------------|------------------------|-----------------------|------------------------|----------------|
| 6                      | 26,964,387.08        | Office of the Secretary to the Government of the State (Media Aids and Liaison Officers)      | 016100100100 | 23,860,000.00         | 23,760,000.00        | 23,760,000.00          | 0.00                  | -100,000.00            | 100.42%        |
| 7                      | 8,570,000.00         | Ministry of Religious Affairs (Jummuat Imams Allowances)                                      | 016300100100 | 9,600,000.00          | 9,600,000.00         | 9,600,000.00           | 0.00                  | 0.00                   | 100.00%        |
| 8                      | 9,600,000.00         | Ministry of Religious Affairs (Imams and Other Workers of Danfodio Jummuat Mosque Allowances) | 016300100100 | 305,510,507.09        | -                    | -                      | 0.00                  | -305,510,507.09        | #DIV/0!        |
|                        | <b>51,314,387.08</b> | <b>SUB-TOTAL FOR ADMIN SECTOR</b>   |              | <b>346,130,507.09</b> | <b>42,862,877.53</b> | <b>-506,227,122.47</b> | <b>549,090,000.00</b> | <b>-303,267,629.56</b> | <b>807.53%</b> |
| <b>ECONOMIC SECTOR</b> |                      |   | <b>02</b>    |                       |                      |                        |                       |                        |                |
| 1                      | 2,760,000.00         | Ministry of Agriculture   | 021500100100 | 2,760,000.00          | 5,555,400.00         | 0.00                   | 5,555,400.00          | 2,795,400.00           | 49.68%         |
| 2                      | 3,150,000.00         | KTAPU (Casual Staff Allowances)   | 021500200100 | 3,150,000.00          | 5,910,000.00         | 5,910,000.00           | 0.00                  | 2,760,000.00           | 53.30%         |
| 3                      | 2,640,000.00         | Farmers Supply Company  | 021511000100 | 2,640,000.00          | 3,091,552.00         | 0.00                   | 3,091,552.00          | 451,552.00             | 85.39%         |
| 4                      | 0.00                 | KTARDA (Casual Staff Allowances)  | 021511400100 | 1,650,000.00          | 1,800,000.00         | 1,800,000.00           | 0.00                  | 150,000.00             | 91.67%         |
| 5                      | 1,644,000.00         | Katsina State Road Maintenance Management Agency (KASROMA) Ad-Hoc Staff Allowances            | 023400400100 | 4,932,000.00          | 6,786,000.00         | 0.00                   | 6,786,000.00          | 1,854,000.00           | 72.68%         |

|                                 |                      |   |              |                      |                      |                     |                      |                     |               |
|---------------------------------|----------------------|---|--------------|----------------------|----------------------|---------------------|----------------------|---------------------|---------------|
| 6                               | 0.00                 | Ministry of Water Resources   | 025200100100 | 300,000.00           | 0.00                 |                     | 0.00                 | -300,000.00         | #DIV/0!       |
|                                 | <b>10,194,000.00</b> | <b>SUB-TOTAL FOR ECONOMIC SECTOR</b>  |              | <b>15,432,000.00</b> | <b>23,142,952.00</b> | <b>7,710,000.00</b> | <b>15,432,952.00</b> | <b>7,710,952.00</b> | <b>66.68%</b> |
| <b>LAW &amp; JUSTICE SECTOR</b> |                      |   | <b>03</b>    |                      |                      |                     |                      |                     |               |
| 1                               | 0.00                 | Ministry of Justice   | 032600100100 | 960,000.00           | 2,880,000.00         | 2,880,000.00        | 0.00                 | 1,920,000.00        | 33.33%        |
|                                 | <b>0.00</b>          | <b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>                                       |              | <b>960,000.00</b>    | <b>2,880,000.00</b>  | <b>2,880,000.00</b> | <b>0.00</b>          | <b>1,920,000.00</b> | <b>33.33%</b> |
| <b>SOCIAL SECTOR 05</b>         |                      |   | <b>05</b>    |                      |                      |                     |                      |                     |               |
| 1                               | 0.00                 | Ministry of Women Affairs   | 051400100100 | 180,000.00           | 0.00                 | 0.00                | 0.00                 | -180,000.00         | #DIV/0!       |
| 2                               | 130,920,000.00       | Ministry of Basic and Secondary Education (Part-Time Teachers and Casual Allowance) | 051700100100 | 130,920,000.00       | 130,920,000.00       | 130,920,000.00      | 0.00                 | 0.00                | 100.00%       |
| 3                               | 93,360,000.00        | Agency for Mass Education   | 051701000100 | 93,360,000.00        | 83,028,000.00        | -15,000,000.00      | 98,028,000.00        | -10,332,000.00      | 112.44%       |
| 4                               | 6,000,000.00         | Science and Technical Education Board (STEB)Part-Time Teachers                      | 051705300100 | 6,000,000.00         | 6,300,000.00         | 0.00                | 6,300,000.00         | 300,000.00          | 95.24%        |
| 5                               | 0.00                 | Science and Technical Education Board (STEB)Casual Allowance                        | 051705300100 | 2,316,666.00         | 6,000,000.00         | 6,000,000.00        | 0.00                 | 3,683,334.00        | 38.61%        |

|    |                |   |              |                |                |                 |                |                |         |
|----|----------------|---|--------------|----------------|----------------|-----------------|----------------|----------------|---------|
| 6  | 56,544,000.00  | Ministry of Higher, Technical and Vocational Education (Students Part Time Teachers and casual monthly allowance) | 056700100100 | 59,244,000.00  | 53,159,520.00  | 38,573,520.00   | 14,586,000.00  | -6,084,480.00  | 111.45% |
| 7  | 59,176,560.00  | Ministry of Higher, Technical and Vocational Education (instructors and students allowance)                       | 056701700100 | 60,676,560.00  | 57,860,280.00  | 28,489,080.00   | 29,371,200.00  | -2,816,280.00  | 104.87% |
| 8  | 67,680,000.00  | State Primary Health Care Development Agency (Basic Healthcare Provision Fund Allowances)                         | 052100100100 | 67,680,000.00  | 51,064,000.00  | -20,000,000.00  | 71,064,000.00  | -16,616,000.00 | 132.54% |
| 9  | 12,480,000.00  | State Primary Health Care Development Agency (Midwives Service Scheme Allowances)                                 | 052100200100 | 12,480,000.00  | 10,525,718.70  | 10,525,718.70   | 0.00           | -1,954,281.30  | 118.57% |
| 10 | 52,560,000.00  | State Primary Health Care Development Agency (GAVI Health Care Allowances)  | 052100300100 | 105,120,000.00 | 103,480,000.00 | -20,000,000.00  | 123,480,000.00 | -1,640,000.00  | 101.58% |
| 11 | 2,925,000.00   | Hospital Services Management Board (Medical Students Allowance)   | 052110200100 | 275,052,108.11 | 571,351,045.60 | -144,249,846.76 | 715,600,892.36 | 296,298,937.49 | 48.14%  |
| 12 | 380,459,853.28 | Hospital Services Management Board (Locum Programme)  | 052110400100 | 43,200,000.00  | 51,983,733.12  | 11,375,733.12   | 40,608,000.00  | 8,783,733.12   | 83.10%  |

|    |                         |  |              |                         |                         |                        |                         |                       |                |
|----|-------------------------|--|--------------|-------------------------|-------------------------|------------------------|-------------------------|-----------------------|----------------|
| 13 | 43,608,000.00           | Hospital Services Management Board (Visiting Consultants, Professors and Resident Doctors) | 052110600100 | 47,951,199.36           | 47,951,199.36           | 0.00                   | 47,951,199.36           | 0.00                  | 100.00%        |
| 14 | 48,000.00               | Hospital Services Management Board (Monthly Feeding Grant to Psychiatric)                  | 052111300200 | 11,700,000.00           | 11,700,000.00           |                        | 11,700,000.00           | 0.00                  | 100.00%        |
| 15 | 40,284,000.00           | College of Nursing and Midwifery   | 052110400100 | 64,159,000.00           | 61,300,000.00           | -20,000,000.00         | 81,300,000.00           | -2,859,000.00         | 104.66%        |
| 16 | 45,936,000.00           | College of Health Sciences (Students Allowances)   | 052110600100 | 44,222,000.00           | 47,500,000.00           |                        | 47,500,000.00           | 3,278,000.00          | 93.10%         |
| 17 | 0.00                    | College of Health Sciences (Casual Allowances)   | 053500100100 | 105,000.00              | 116,000.00              |                        | 116,000.00              | 11,000.00             | 90.52%         |
| 18 | 166,968,000.00          | State Environmental Protection and Sanitation Agency (SEPA)                                | 053501600100 | 166,968,000.00          | 177,385,003.83          | -63,955,396.17         | 241,340,400.00          | 10,417,003.83         | 94.13%         |
| 19 | 205,000.00              | Katsina State Sports Council (Casual Workers Allowances)                                   | 053900300100 | 2,870,000.00            | 0.00                    |                        | 0.00                    | -2,870,000.00         | #DIV/0!        |
|    | <b>1,159,154,413.28</b> | <b>SUB-TOTAL FOR SOCIAL SECTOR</b>   |              | <b>1,194,204,533.47</b> | <b>1,471,624,500.61</b> | <b>-57,321,191.11</b>  | <b>1,528,945,691.72</b> | <b>277,419,967.14</b> | <b>81.15%</b>  |
|    | <b>1,220,662,800.36</b> | <b>GRAND TOTAL</b>   |              | <b>1,556,727,040.56</b> | <b>1,540,510,330.14</b> | <b>-552,958,313.58</b> | <b>2,093,468,643.72</b> | <b>-16,216,710.42</b> | <b>101.05%</b> |

### **C) CONSOLIDATED REVENUE FUND CHARGES**

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

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

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

**Table I**

#### **CATEGORISATION OF PERSONNEL EMOLUMENT PAID UNDER CONSOLIDATED REVENUE FUND CHARGES**

| <i>S/N</i> | <i>DESCRIPTION</i>                          | <i>AMOUNT PAID<br/>₦</i>   | <i>TOTAL AMOUNT<br/>₦</i>   |
|------------|---|----------------------------|-----------------------------|
| <b>I.</b>  | <b><u>EXECUTIVE</u></b>                     |                            |                             |
|            | <i>a. 1 No State Governor</i>               | <i>7,783,002.48</i>        |                             |
|            | <i>b. 1 No Deputy Governor</i>              | <i>7,392,787.56</i>        |                             |
|            | <i>c. 1No Auditor General (State)</i>       | <i>5,428,234.80</i>        |                             |
|            | <i>d. 1No Auditor General (Local Govts)</i> | <i><u>5,428,234.80</u></i> | <b><i>26,032,259.64</i></b> |

|             |   |   |   |
|-------------|---|---|---|
|             | <p><b>e. State INEC</b></p> <p>i. 1No Chairman</p> <p>ii. 6No Electoral Commissioners</p> <p><b>f. Civil Service Commission (CSC)</b></p> <p>i. 1No Chairman</p> <p>ii. 4No Permanent Commissioners</p> <p><b>g. Teachers Service Board (TSB)</b></p> <p>i. 1No Chairman</p> <p>ii. 4No Permanent Commissioners</p> <p><b>h. Local Government Service Commission</b></p> <p>i. 1No Chairman</p> <p>ii. 6No Permanent Commissioners</p> <p><b>i. Katsina State Fiscal Responsibility Commission</b></p> <p>i. 1No Chairman</p> <p>ii. 3No. Permanent Commissioners</p> <p><b>j. Katsina State Assembly Commission</b></p> <p>i. 1No Chairman</p> <p>ii. 3No. Permanent Commissioners</p> | <p>6,084,373.68</p> <p><u>34,128,004.32</u></p> <p>6,084,373.68</p> <p><u>20,856,002.64</u></p> <p>6,084,373.68</p> <p><u>22,752,002.88</u></p> <p>6,084,373.68</p> <p><u>34,128,004.32</u></p> <p>6,084,373.68</p> <p><u>17,031,290.47</u></p> <p>6,084,373.68</p> <p><u>17,064,002.16</u></p> | <p><b>40,212,378.00</b></p> <p><b>26,940,376.32</b></p> <p><b>28,836,376.56</b></p> <p><b>40,212,378.00</b></p> <p><b>23,115,664.15</b></p> <p><b>23,148,375.84</b></p> |
|             | <b>Total for Executive</b>  |   | <b>208,497,808.51</b>   |
| <b>II.</b>  | <b><u>JUDICIARY</u></b>   |   |   |
|             | <p>a. 1No Chairman</p> <p>b. 4No Judicial Service Commission</p>  | <p>0.00</p> <p>22,752,002.88</p>  | <p></p> <p><b>22,752,002.88</b></p>   |
| <b>III.</b> | <b><u>LEGISLATURE</u></b>   |   |   |
|             | <p>a. 1No Speaker</p> <p>b. 1No Deputy Speaker</p> <p>c. 2No Majority/Minority</p> <p>d. 30No Honourable Members</p>  | <p>8,281,368.96</p> <p>7,302,211.80</p> <p>13,505,970.72</p>  |   |

|  |   |                       |                       |
|--|---|-----------------------|-----------------------|
|  | <i>(each at ₦6,752,985.36 per annum)</i>          | <u>202,589,560.80</u> | <u>231,679,112.28</u> |
|  | <b><i>Total for Judiciary and Legislature</i></b> |                       | <b>254,431,115.16</b> |
|  | <b>GRAND TOTAL</b>                                |                       | <b>462,928,923.67</b> |

**Table No. II**

**STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES**

**a) SUMMARY OF BUDGET PERFORMANCE FOR CONSOLIDATED REVENUE FUND CHARGES OF MDA'S FOR THE YEAR UNDER REVIEW**

| <b>SUMMARY BUDGET PERFORMANCE REVIEW FOR CONSOLIDATED REVENUE FUND CHARGES OF MDA'S FOR THE YEAR 2025</b> |                                 |                        |                          |                               |                               |                                  |                                  |               |
|---|---------------------------------|------------------------|--------------------------|-------------------------------|-------------------------------|----------------------------------|----------------------------------|---------------|
| S/N   | PREVIOUS YEAR ACTUAL (2024) (₦) | SECTORS                | ACTUAL CRF COST (₦)      | FINAL/REVISED BUDGET 2025 (₦) | SUPPLEMENTARY BUDGET 2025 (₦) | INITIAL/ORIGINAL BUDGET 2025 (₦) | VARIANCE ON REVISED/FINAL BUDGET |               |
|   |                                 |                        |                          |                               |                               |                                  | (₦)                              | %             |
| 1   | 18,640,137,723.92               | Administrative Sector  | 17,773,145,180.46        | 19,200,679,417.74             | 2,891,611,486.24              | 16,309,067,931.50                | 1,427,534,237.28                 | 92.57%        |
| 2   | 21,566,441.94                   | Economic Sector        | 23,115,664.15            | 22,268,772.22                 | (15,883,607.78)               | 38,152,380.00                    | -846,891.93                      | 103.80%       |
| 3   | 19,908,002.52                   | Law and Justice Sector | 22,752,002.88            | 55,729,015.38                 | -                             | 55,729,015.38                    | 32,977,012.50                    | 40.83%        |
| 4   | 80,135,069.50                   | Social Sector          | 82,402,624.56            | 390,280,501.63                | (619,372,027.92)              | 1,009,652,529.55                 | 307,877,877.07                   | 21.11%        |
|   | <b>18,761,747,237.88</b>        | <b>Total</b>           | <b>17,901,415,472.05</b> | <b>19,668,957,706.97</b>      | <b>2,256,355,850.54</b>       | <b>17,412,601,856.43</b>         | <b>1,767,542,234.92</b>          | <b>91.01%</b> |

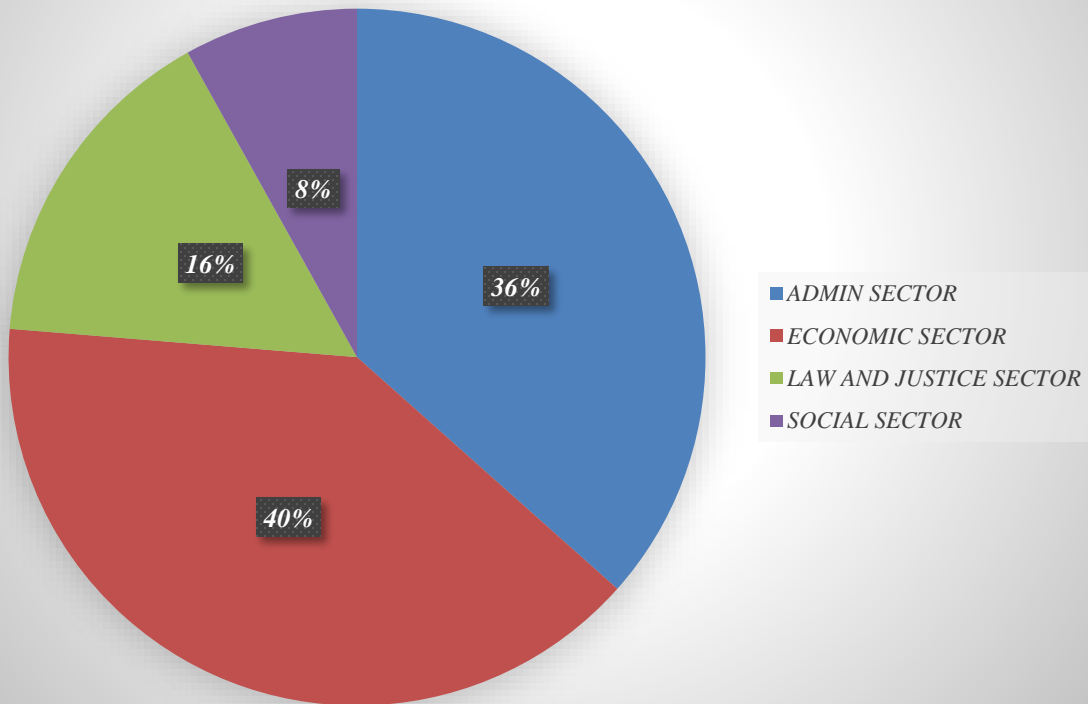
**b) DETAILS OF BUDGET PERFORMANCE FOR CONSOLIDATED REVENUE FUND CHARGES OF MDA'S FOR THE YEAR UNDER REVIEW**

| <b>BUDGET PERFORMANCE REVIEW FOR CONSOLIDATED REVENUE FUND CHARGES OF MDA'S FOR THE YEAR 2025</b> |                                 |                                 |              |                     |                               |                               |                                   |                                  |         |
|---|---------------------------------|---------------------------------|--------------|---------------------|-------------------------------|-------------------------------|-----------------------------------|----------------------------------|---------|
| S/N   | PREVIOUS YEAR ACTUAL (2024) (₦) | MINISTRY/ DEPARTMENT            | CODE         | ACTUAL CRF COST (₦) | REVISED/FINAL BUDGET 2025 (₦) | SUPPLEMENTARY BUDGET 2025 (₦) | INITIAL/ ORIGINAL BUDGET 2025 (₦) | VARIANCE ON REVISED/FINAL BUDGET |         |
|   |                                 |                                 |              |                     |                               |                               |                                   | (₦)                              | %       |
| <b>ADMINISTRATIVE SECTOR</b>  |                                 |                                 | <b>01</b>    |                     |                               |                               |                                   |                                  |         |
| 1   | 7,783,002.48                    | Government House                | 011100100100 | 7,783,002.48        | 7,783,003.00                  | -                             | 7,783,003.00                      | 0.52                             | 100.00% |
| 2   | 7,392,787.56                    | Deputy Governor's Office        | 011100100200 | 7,392,787.56        | 7,762,426.94                  | -                             | 7,762,426.94                      | 369,639.38                       | 95.24%  |
| 3   | 231,679,112.28                  | Katsina State House of Assembly | 011200300100 | 231,679,112.28      | 231,812,860.00                | -                             | 231,812,860.00                    | 133,747.72                       | 99.94%  |

|                                 |                          |  |              |                          |                          |                         |                          |                         |                |
|---------------------------------|--------------------------|--|--------------|--------------------------|--------------------------|-------------------------|--------------------------|-------------------------|----------------|
| 4                               | 37,578,923.61            | Katsina State Assembly Commission                      | 011200400100 | 23,148,375.84            | 49,022,345.90            | -                       | 49,022,345.90            | 25,873,970.06           | 47.22%         |
| 5                               | 17,919,094,195.67        | Directorate of Establishment, Pension and Training     | 012500500100 | 17,068,920,304.38        | 18,419,689,173.30        | 3,000,000,000.00        | 15,419,689,173.30        | 1,350,768,868.92        | 92.67%         |
| 6                               | 0.00                     | Pension Commission                                     | 012500600100 | 0.00                     | 45,878,192.36            | -                       | 45,878,192.36            | 45,878,192.36           | 0.00%          |
| 7                               | 5,920,338.96             | Office of The Auditor-General for the State            | 014000100100 | 5,428,234.80             | 6,084,374.00             | -                       | 6,084,374.00             | 656,139.20              | 89.22%         |
| 8                               | 5,428,234.80             | Office of The Auditor-General for the Local Government | 014000100200 | 5,428,234.80             | 6,084,374.00             | -                       | 6,084,374.00             | 656,139.20              | 89.22%         |
| 9                               | 28,836,376.56            | Civil Service Commission                               | 014700100100 | 26,940,376.32            | 14,184,851.14            | (23,967,528.86)         | 38,152,380.00            | -12,755,525.18          | 189.92%        |
| 10                              | 40,212,378.00            | State Independent Electoral Commission                 | 014800100100 | 40,212,378.00            | 34,844,617.00            | -                       | 34,844,617.00            | -5,367,761.00           | 115.40%        |
| 11                              | 40,212,378.00            | Local Government Service Commission                    | 014900100100 | 40,212,378.00            | 45,640,615.00            | -                       | 45,640,615.00            | 5,428,237.00            | 88.11%         |
| 12                              | 315,999,996.00           | State and Local Governments Pension Transition Board   | 014903500100 | 315,999,996.00           | 331,892,585.10           | (84,420,984.90)         | 416,313,570.00           | 15,892,589.10           | 95.21%         |
|                                 | <b>18,640,137,723.92</b> | <b>SUB-TOTAL FOR ADMIN SECTOR</b>                      |              | <b>17,773,145,180.46</b> | <b>19,200,679,417.74</b> | <b>2,891,611,486.24</b> | <b>16,309,067,931.50</b> | <b>1,427,534,237.28</b> | <b>92.57%</b>  |
| <b>ECONOMIC SECTOR</b>          |                          |  | <b>02</b>    |                          |                          |                         |                          |                         |                |
| 1                               | 21,566,441.94            | Katsina State Fiscal Responsibility Commission         | 022000700200 | 23,115,664.15            | 22,268,772.22            | -15,883,607.78          | 38,152,380.00            | -846,891.93             | 103.80%        |
|                                 | <b>21,566,441.94</b>     | <b>SUB-TOTAL FOR ECONOMIC SECTOR</b>                   |              | <b>23,115,664.15</b>     | <b>22,268,772.22</b>     | <b>-15,883,607.78</b>   | <b>38,152,380.00</b>     | <b>-846,891.93</b>      | <b>103.80%</b> |
| <b>LAW &amp; JUSTICE SECTOR</b> |                          |  | <b>03</b>    |                          |                          |                         |                          |                         |                |
| 1                               | 19,908,002.52            | Judicial Service Commission                            | 031801100100 | 22,752,002.88            | 23,252,047.00            | 0.00                    | 23,252,047.00            | 500,044.12              | 97.85%         |
| 2                               | 0.00                     | Katsina State Anti-Corruption Commission               | 032600200100 | 0.00                     | 32,476,968.38            | 0.00                    | 32,476,968.38            | 32,476,968.38           | 0.00%          |
|                                 | <b>19,908,002.52</b>     | <b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>          |              | <b>22,752,002.88</b>     | <b>55,729,015.38</b>     | <b>0.00</b>             | <b>55,729,015.38</b>     | <b>32,977,012.50</b>    | <b>40.83%</b>  |
| <b>SOCIAL SECTOR 05</b>         |                          |  | <b>05</b>    |                          |                          |                         |                          |                         |                |

|   |                          |   |              |                          |                          |                         |                          |                         |               |
|---|--------------------------|---|--------------|--------------------------|--------------------------|-------------------------|--------------------------|-------------------------|---------------|
| 1 | 51,298,693.00            | State Universal Basic Education Board (SUBEB) | 051700300100 | 53,566,248.00            | 356,703,026.63           | -619,372,027.92         | 976,075,054.55           | 303,136,778.63          | 15.02%        |
| 2 | 28,836,376.50            | Teachers Service Board                        | 051705400100 | 28,836,376.56            | 33,577,475.00            | 0.00                    | 33,577,475.00            | 4,741,098.44            | 85.88%        |
|   | <b>80,135,069.50</b>     | <b>SUB-TOTAL FOR SOCIAL SECTOR</b>            |              | <b>82,402,624.56</b>     | <b>390,280,501.63</b>    | <b>-619,372,027.92</b>  | <b>1,009,652,529.55</b>  | <b>307,877,877.07</b>   | <b>21.11%</b> |
|   | <b>18,761,747,237.88</b> | <b>GRAND TOTAL</b>                            |              | <b>17,901,415,472.05</b> | <b>19,668,957,706.97</b> | <b>2,256,355,850.54</b> | <b>17,412,601,856.43</b> | <b>1,767,542,234.92</b> | <b>91.01%</b> |

**PERFORMANCE OF CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR UNDER REVIEW**



## STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES

**TABLE III**

| S/N         | DETAILS OF EXPENDITURE   | CODES        | ACTUAL EXPENDITURE       | FINAL BUDGETTED          | SURPLUS/DEFICIT (₦)     |
|-------------|--|--------------|--------------------------|--------------------------|-------------------------|
|             |  |              | 2025 (₦)                 | (₦)                      |                         |
|             | <b>CONSOLIDATED SALARY</b>   |              |                          |                          |                         |
|             | <b>ADMIN SECTOR</b>  | <b>1</b>     |                          |                          |                         |
|             | a. Executive   | 21010103     | 156,545,767.80           | 217,284,799.34           | 60,739,031.54           |
|             | b. Legislature   | 21010103     | 231,679,112.28           | 231,812,860.00           | 133,747.72              |
|             | <b>Sub Total</b>   |              | <b>388,224,880.08</b>    | <b>449,097,659.34</b>    | <b>60,872,779.26</b>    |
|             | <b>ECONOMIC SECTOR</b>   | <b>2</b>     |                          |                          |                         |
|             | a. Katsina State Fiscal Responsibility Commission                            | 22000700200  | 23,115,664.15            | 22,268,772.22            | <b>-846,891.93</b>      |
| <b>i.</b>   | <b>Sub Total</b>   |              | <b>23,115,664.15</b>     | <b>22,268,772.22</b>     | <b>-846,891.93</b>      |
|             | <b>LAW AND JUSTICE SECT.</b>   | <b>3</b>     |                          |                          |                         |
|             | a. Judicial Service Commission   | 31801100100  | 22,752,002.88            | 23,252,047.00            | 500,044.12              |
|             | b. Katsina State Anti-Corruption Commission                                  | 32600200100  | 0                        | 32,476,968.38            | 32,476,968.38           |
|             | <b>Sub Total</b>   |              | <b>22,752,002.88</b>     | <b>55,729,015.38</b>     | <b>32,977,012.50</b>    |
|             | <b>SOCIAL SECTOR</b>   | <b>4</b>     |                          |                          |                         |
|             | a. Executive   | 21010103     | 28,836,376.56            | 33,577,475.00            | 4,741,098.44            |
|             | <b>Sub Total</b>   |              | <b>28,836,376.56</b>     | <b>33,577,475.00</b>     | <b>4,741,098.44</b>     |
|             | <b>Total</b>   |              |                          |                          |                         |
|             | <b>PENSION &amp; GRATUITY</b>  |              |                          |                          |                         |
|             | <b>ADMIN SECTOR</b>  | <b>1</b>     |                          |                          |                         |
| <b>ii.</b>  | a. Pension Statutory   | 21030102     | 8,835,047,387.43         | 9,550,000,000.00         | 714,952,612.57          |
|             | b. Gratuities Statutory  | 21030101     | 8,233,872,916.95         | 8,869,689,173.30         | 635,816,256.35          |
|             | <b>Sub Total</b>   |              | <b>17,068,920,304.38</b> | <b>18,419,689,173.30</b> | <b>1,350,768,868.92</b> |
|             | <b>OTHERS</b>  |              |                          |                          |                         |
|             | <b>ADMIN SECTOR</b>  | <b>1</b>     |                          |                          |                         |
| <b>iii.</b> | a. 2.5% Contribution to State and Local Governments Pension Transition Board | 014903500100 | 315,999,996.00           | 331,892,585.10           | 15,892,589.10           |

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

| <i>S/N</i> | <i>DETAILS OF EXPENDITURE</i>   | <i>CODES</i>        | <i>ACTUAL EXPENDITURE 2024 (₦)</i> | <i>FINAL BUDGETTED (₦)</i>      | <i>SURPLUS/DEFICIT (₦)</i>     |
|------------|---|---------------------|------------------------------------|---------------------------------|--------------------------------|
|            | <b>ADMIN SECTOR</b>   | <b>1</b>            |                                    |                                 |                                |
| i.         | <i>Consolidated Salaries</i>  | <i>21010103</i>     | <i>388,224,880.08</i>              | <i>449,097,659.34</i>           | <i>60,872,779.26</i>           |
| ii.        | <i>Pension Statutory</i>  | <i>21030102</i>     | <i>8,835,047,387.43</i>            | <i>9,550,000,000.00</i>         | <i>714,952,612.57</i>          |
| iii.       | <i>Gratuities Statutory</i>   | <i>21030101</i>     | <i>8,233,872,916.95</i>            | <i>8,869,689,173.30</i>         | <i>635,816,256.35</i>          |
| viii.      | <i>a. 2.5% Contribution to State and Local Governments Pension Transition Board</i> | <i>014903500100</i> | <i>315,999,996.00</i>              | <i>331,892,585.10</i>           | <i>15,892,589.10</i>           |
|            | <b>SUB-TOTAL</b>  |                     | <b><i>17,773,145,180.46</i></b>    | <b><i>19,200,679,417.74</i></b> | <b><i>1,427,534,237.28</i></b> |
|            | <b>ECONOMIC SECTOR</b>  |                     |                                    |                                 |                                |
| i.         | <i>Katsina State Fiscal Responsibility Commission</i>                               | <i>22000700200</i>  | <i>23,115,664.15</i>               | <i>22,268,772.22</i>            | <b><i>-846,891.93</i></b>      |
|            | <b>SUB-TOTAL</b>  |                     | <b><i>23,115,664.15</i></b>        | <b><i>22,268,772.22</i></b>     | <b><i>-846,891.93</i></b>      |
|            | <b>LAW AND JUSTICE SECTOR</b>   | <b>3</b>            |                                    |                                 |                                |
| i.         | <i>Judiciary</i>  | <i>21010103</i>     | <i>22,752,002.88</i>               | <i>55,729,015.38</i>            | <i>32,977,012.50</i>           |
|            | <b>SUB-TOTAL</b>  |                     | <b><i>22,752,002.88</i></b>        | <b><i>55,729,015.38</i></b>     | <b><i>32,977,012.50</i></b>    |
|            | <b>SOCIAL SECTOR</b>  | <b>4</b>            |                                    |                                 |                                |
| i.         | <i>Executive</i>  | <i>21010103</i>     | <i>28,836,376.56</i>               | <i>33,577,475.00</i>            | <i>4,741,098.44</i>            |
| ii.        | <i>10% Salary Contribution to SUBEB</i>   | <i>051700300100</i> | <i>53,566,248.00</i>               | <i>356,703,026.63</i>           | <i>303,136,778.63</i>          |
|            | <b>SUB-TOTAL</b>  |                     | <b><i>82,402,624.56</i></b>        | <b><i>390,280,501.63</i></b>    | <b><i>307,877,877.07</i></b>   |
|            | <b>GRAND TOTAL</b>  |                     | <b><i>17,901,415,472.05</i></b>    | <b><i>19,668,957,706.97</i></b> | <b><i>1,767,542,234.92</i></b> |

**Table No. V.**

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

| <b>S/NO</b>  | <b>MONTH</b>     | <b>AMOUNT</b><br><b>(N)</b> |
|--------------|------------------|-----------------------------|
| <i>i.</i>    | <i>January</i>   | 38,231,105.16               |
| <i>ii.</i>   | <i>February</i>  | 39,212,455.75               |
| <i>iii.</i>  | <i>March</i>     | 38,738,136.30               |
| <i>iv.</i>   | <i>April</i>     | 38,738,136.30               |
| <i>v.</i>    | <i>May</i>       | 38,738,136.30               |
| <i>vi.</i>   | <i>June</i>      | 38,738,136.30               |
| <i>vii.</i>  | <i>July</i>      | 38,738,136.30               |
| <i>viii.</i> | <i>August</i>    | 38,738,136.30               |
| <i>ix.</i>   | <i>September</i> | 38,264,136.24               |
| <i>x.</i>    | <i>October</i>   | 38,264,136.24               |
| <i>xi.</i>   | <i>November</i>  | 38,264,136.24               |
| <i>xii.</i>  | <i>December</i>  | 38,264,136.24               |
|              | <b>TOTAL</b>     | <b>462,928,923.67</b>       |

**LOCAL GOVERNMENT STAFF PENSION BOARD**

**2.5% STATE CONTRIBUTION**

During the year under review, the State Government contributed the sum of ₦315,999,996.00 being 2.5% Contribution to the Local Government Staff Pension Board as detailed below:-

| <b>S/NO</b>    | <b>MONTH OF ACCOUNT</b> | <b>AMOUNT<br/>(₦)</b>  | <b>REMARKS</b> |
|----------------|-------------------------|------------------------|----------------|
| i.             | January                 | 26,333,333.00          |                |
| ii.            | February                | 26,333,333.00          |                |
| iii.           | March                   | 26,333,333.00          |                |
| iv.            | April                   | 26,333,333.00          |                |
| v.             | May                     | 26,333,333.00          |                |
| vi.            | June                    | 26,333,333.00          |                |
| vii.           | July                    | 26,333,333.00          |                |
| viii.          | August                  | 26,333,333.00          |                |
| ix.            | September               | 26,333,333.00          |                |
| x.             | October                 | 26,333,333.00          |                |
| xi.            | November                | 26,333,333.00          |                |
| xii.           | December                | 26,333,333.00          |                |
| <b>Total =</b> |                         | <b>₦315,999,996.00</b> |                |

**STATE UNIVERSAL BASIC EDUCATION BOARD**

**10% SALARY CONTRIBUTION**

*During the year under review, the State Government contributed the sum of ₦53,566,248.00 being 10% Salary Contribution to the SUBEB as detailed below:-*

| <b>S/NO</b>    | <b>MONTH OF ACCOUNT</b> | <b>AMOUNT<br/>(₦)</b> | <b>REMARKS</b> |
|----------------|-------------------------|-----------------------|----------------|
| i.             | January                 | 4,001,832.00          |                |
| ii.            | February                | 3,995,343.00          |                |
| iii.           | March                   | 5,127,498.00          |                |
| iv.            | April                   | 5,130,743.00          |                |
| v.             | May                     | 4,263,854.00          |                |
| vi.            | June                    | 4,263,854.00          |                |
| vii.           | July                    | 4,263,854.00          |                |
| viii.          | August                  | 4,263,854.00          |                |
| ix.            | September               | 4,263,854.00          |                |
| x.             | October                 | 4,263,854.00          |                |
| xi.            | November                | 4,263,854.00          |                |
| xii.           | December                | 4,263,854.00          |                |
| <b>Total =</b> |                         | <b>₦53,566,248.00</b> |                |

**10% STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS**

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

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

**KATSINA STATE INTERNAL REVENUE SERVICE  
JANUARY TO DECEMBER, 2025 MONTHLY SALARIES**

| <i>S/N</i>  | <i>MONTHS OF ACCOUNT</i> | <i>AMOUNT</i><br>₦           |
|-------------|--------------------------|------------------------------|
| <i>I</i>    | <i>January</i>           | <i>31,866,286.45</i>         |
| <i>ii</i>   | <i>February</i>          | <i>31,758,585.45</i>         |
| <i>iii</i>  | <i>March</i>             | <i>31,758,585.45</i>         |
| <i>iv</i>   | <i>April</i>             | <i>31,758,585.45</i>         |
| <i>V</i>    | <i>May</i>               | <i>31,369,579.08</i>         |
| <i>vi</i>   | <i>June</i>              | <i>31,075,249.27</i>         |
| <i>vii</i>  | <i>July</i>              | <i>31,075,249.27</i>         |
| <i>viii</i> | <i>August</i>            | <i>31,075,249.27</i>         |
| <i>ix</i>   | <i>September</i>         | <i>31,201,355.01</i>         |
| <i>x</i>    | <i>October</i>           | <i>31,017,440.83</i>         |
| <i>xi</i>   | <i>November</i>          | <i>31,096,065.25</i>         |
| <i>xii</i>  | <i>December</i>          | <i>30,156,775.46</i>         |
|             | <b><i>TOTAL</i></b>      | <b><i>375,209,006.24</i></b> |

**KATSINA STATE INTERNAL REVENUE SERVICE**  
**JANUARY TO DECEMBER, 2025 MONTHLY PENSION**

| <i>S/N</i>  | <i>MONTHS OF ACCOUNT</i> | <i>AMOUNT</i><br>₦   |
|-------------|--------------------------|----------------------|
| <i>I</i>    | <i>January</i>           | 4,048,722.00         |
| <i>Ii</i>   | <i>February</i>          | 4,704,428.57         |
| <i>Iii</i>  | <i>March</i>             | 4,704,428.57         |
| <i>Iv</i>   | <i>April</i>             | 4,704,428.57         |
| <i>V</i>    | <i>May</i>               | 4,925,855.75         |
| <i>Vi</i>   | <i>June</i>              | 4,925,855.75         |
| <i>Vii</i>  | <i>July</i>              | 10,836,882.65        |
| <i>Viii</i> | <i>August</i>            | 5,996,874.91         |
| <i>Ix</i>   | <i>September</i>         | 5,792,054.74         |
| <i>X</i>    | <i>October</i>           | 5,792,054.74         |
| <i>Xi</i>   | <i>November</i>          | 6,002,410.56         |
| <i>Xii</i>  | <i>December</i>          | 5,897,232.65         |
|             | <b><i>TOTAL</i></b>      | <b>68,331,229.46</b> |

**KATSINA STATE INTERNAL REVENUE SERVICE**  
**JANUARY TO DECEMBER, 2025 MONTHLY GRATUITY**

| <i>S/N</i>  | <i>MONTHS OF ACCOUNT</i> | <i>AMOUNT</i><br>₦          |
|-------------|--------------------------|-----------------------------|
| <i>i</i>    | <i>January</i>           | <i>0.00</i>                 |
| <i>ii</i>   | <i>February</i>          | <i>15,127,033.49</i>        |
| <i>iii</i>  | <i>March</i>             | <i>0.00</i>                 |
| <i>iv</i>   | <i>April</i>             | <i>14,333,650.56</i>        |
| <i>v</i>    | <i>May</i>               | <i>14,746,362.43</i>        |
| <i>vi</i>   | <i>June</i>              | <i>0.00</i>                 |
| <i>vii</i>  | <i>July</i>              | <i>0.00</i>                 |
| <i>viii</i> | <i>August</i>            | <i>0.00</i>                 |
| <i>ix</i>   | <i>September</i>         | <i>0.00</i>                 |
| <i>x</i>    | <i>October</i>           | <i>0.00</i>                 |
| <i>xi</i>   | <i>November</i>          | <i>1,781,142.12</i>         |
| <i>xii</i>  | <i>December</i>          | <i>15,155,818.50</i>        |
|             | <b><i>TOTAL</i></b>      | <b><i>61,144,007.10</i></b> |

**KATSINA STATE TRANSPORT AUTHORITY (KTSTA)**  
**JANUARY TO DECEMBER, 2025 MONTHLY SALARIES**

| <i>S/N</i>  | <i>MONTHS OF ACCOUNT</i> | <i>AMOUNT</i><br>₦    |
|-------------|--------------------------|-----------------------|
| <i>I</i>    | <i>January</i>           | 385,557.33            |
| <i>Ii</i>   | <i>February</i>          | 44,592,660.97         |
| <i>Iii</i>  | <i>March</i>             | 20,951,941.78         |
| <i>Iv</i>   | <i>April</i>             | 21,130,936.30         |
| <i>V</i>    | <i>May</i>               | 20,951,936.30         |
| <i>Vi</i>   | <i>June</i>              | 21,025,936.30         |
| <i>vii</i>  | <i>July</i>              | 24,006,473.51         |
| <i>viii</i> | <i>August</i>            | 21,190,020.03         |
| <i>Ix</i>   | <i>September</i>         | 20,742,048.28         |
| <i>X</i>    | <i>October</i>           | 20,654,269.36         |
| <i>Xi</i>   | <i>November</i>          | 20,647,130.91         |
| <i>xii</i>  | <i>December</i>          | 24,699,563.73         |
|             | <b><i>TOTAL</i></b>      | <b>260,978,474.80</b> |

**KATSINA STATE HOTELS BOARD**

**JANUARY TO DECEMBER, 2025 MONTHLY SALARIES**

| <i>S/N</i>  | <i>MONTHS OF ACCOUNT</i> | <i>AMOUNT</i><br><i>₦</i> |
|-------------|--------------------------|---------------------------|
| <i>I</i>    | <i>January</i>           | 4,644,653.04              |
| <i>Ii</i>   | <i>February</i>          | 4,644,653.04              |
| <i>Iii</i>  | <i>March</i>             | 4,644,653.04              |
| <i>Iv</i>   | <i>April</i>             | 4,644,653.04              |
| <i>V</i>    | <i>May</i>               | 4,644,653.04              |
| <i>Vi</i>   | <i>June</i>              | 4,644,653.04              |
| <i>Vii</i>  | <i>July</i>              | 4,644,653.04              |
| <i>Viii</i> | <i>August</i>            | 4,644,653.04              |
| <i>Ix</i>   | <i>September</i>         | 4,644,653.04              |
| <i>X</i>    | <i>October</i>           | 1,215,729.31              |
| <i>Xi</i>   | <i>November</i>          | 5,322,719.31              |
| <i>Xii</i>  | <i>December</i>          | 3,269,244.22              |
|             | <b><i>TOTAL</i></b>      | <b>51,609,570.20</b>      |

**KATSINA STATE WATER BOARD**

**JANUARY TO DECEMBER, 2025 MONTHLY SALARIES**

| <i>S/N</i>  | <i>MONTHS OF ACCOUNT</i> | <i>AMOUNT</i>                |
|-------------|--------------------------|------------------------------|
| <i>I</i>    | <i>January</i>           | <i>15,570,294.65</i>         |
| <i>Ii</i>   | <i>February</i>          | <i>14,740,228.18</i>         |
| <i>Iii</i>  | <i>March</i>             | <i>12,574,383.33</i>         |
| <i>Iv</i>   | <i>April</i>             | <i>14,214,538.37</i>         |
| <i>V</i>    | <i>May</i>               | <i>13,243,141.00</i>         |
| <i>Vi</i>   | <i>June</i>              | <i>13,738,179.88</i>         |
| <i>Vii</i>  | <i>July</i>              | <i>13,886,900.52</i>         |
| <i>Viii</i> | <i>August</i>            | <i>12,603,683.82</i>         |
| <i>Ix</i>   | <i>September</i>         | <i>15,397,908.57</i>         |
| <i>X</i>    | <i>October</i>           | <i>12,735,951.65</i>         |
| <i>Xi</i>   | <i>November</i>          | <i>13,260,447.04</i>         |
| <i>Xii</i>  | <i>December</i>          | <i>12,926,468.22</i>         |
|             | <b><i>TOTAL</i></b>      | <b><i>164,892,125.23</i></b> |

**KATSINA STATE WATER BOARD**

**JANUARY TO DECEMBER, 2025 MONTHLY PENSION**

| <i>S/N</i>  | <i>MONTHS OF ACCOUNT</i> | <i>AMOUNT</i>        |
|-------------|--------------------------|----------------------|
| <i>I</i>    | <i>January</i>           | 7,161,864.96         |
| <i>Ii</i>   | <i>February</i>          | 7,251,404.01         |
| <i>Iii</i>  | <i>March</i>             | 7,039,033.01         |
| <i>Iv</i>   | <i>April</i>             | 7,226,223.77         |
| <i>V</i>    | <i>May</i>               | 6,639,004.70         |
| <i>Vi</i>   | <i>June</i>              | 7,696,205.85         |
| <i>Vii</i>  | <i>July</i>              | 14,287,782.16        |
| <i>Viii</i> | <i>August</i>            | 2,829,833.75         |
| <i>Ix</i>   | <i>September</i>         | 7,422,908.81         |
| <i>X</i>    | <i>October</i>           | 7,275,115.41         |
| <i>Xi</i>   | <i>November</i>          | 8,082,221.79         |
| <i>Xii</i>  | <i>December</i>          | 8,085,493.05         |
|             | <b><i>TOTAL</i></b>      | <b>90,997,091.27</b> |

**MONTHLY PERSONNEL COST OF UMYUK**

| <b>S\N</b>   | <b>MONTH OF ACCOUNT</b> | <b>GROSS SALARY</b>     | <b>DEDUCTIONS</b>       | <b>NET PAID</b>         |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|
| i.           | January                 | 225,493,757.99          | 66,362,242.46           | 159,131,515.53          |
| ii.          | February                | 430,055,297.77          | 74,068,683.79           | 355,986,613.98          |
| iii.         | March                   | 281,408,664.95          | 79,899,289.68           | 201,509,375.27          |
| iv.          | April                   | 332,268,585.63          | 86,300,127.68           | 245,968,457.95          |
| v.           | May                     | 324,497,876.65          | 118,264,393.39          | 206,233,483.26          |
| vi.          | June                    | 303,828,930.06          | 107,577,845.56          | 196,251,084.50          |
| vii.         | July                    | 307,747,678.77          | 106,215,973.18          | 201,531,705.59          |
| viii.        | August                  | 313,198,468.00          | 109,812,194.16          | 203,386,273.84          |
| ix.          | September               | 333,187,851.21          | 113,457,988.16          | 219,729,863.05          |
| x.           | October                 | 319,282,820.22          | 111,136,122.68          | 208,146,697.54          |
| xi.          | November                | 334,842,476.72          | 115,080,940.28          | 219,761,536.44          |
| xii.         | December                | 354,141,075.37          | 111,812,735.40          | 242,328,339.97          |
| <b>Total</b> |                         | <b>3,859,953,483.34</b> | <b>1,199,988,536.42</b> | <b>2,659,964,946.92</b> |

**D) OTHER RECURRENT EXPENDITURE (OVERHEAD AND SPECIAL RELEASES)**

The sum of ₦57,246,638,684.17 was expended as Other Recurrent Expenditure during the year under review as against anticipated budgeted figure of ₦89,777,425,792.72. This shows 63.77% performance as detailed below;

**i) SUMMARIES OF BUDGET PERFORMANCE FOR OTHER RECURRENT COST OF MDA'S FOR THE YEAR UNDER REVIEW**

| <b>SUMMARIES OF BUDGET PERFORMANCE REVIEW FOR OTHER RECURRENT COSTS OF MDA'S FOR THE YEAR 2025</b> |  |                        |  |  |  |   |  |               |
|--|--|------------------------|--|--|--|---|--|---------------|
| S/N  | PREVIOUS YEAR<br>ACTUAL<br>(2024)<br>(₦) | SECTORS                | ACTUAL OTHER<br>RECURRENT<br>COST<br>(₦) | REVISED/FINAL<br>BUDGET<br>2025<br>(₦) | SUPPLEMENTARY<br>BUDGET<br>2025<br>(₦) | INITIAL/ORIGINAL<br>BUDGET<br>2025<br>(₦) | VARIANCE ON<br>REVISED/FINAL<br>BUDGET |               |
|  |  |                        |  |  |  |   | (₦)                                    | %             |
| 1  | 23,458,968,176.15                        | Administrative Sector  | 23,518,540,059.87                        | 30,882,406,075.32                      | 813,286,387.85                         | 30,069,119,687.47                         | 7,363,866,015.45                       | 76.16%        |
| 2  | 11,572,213,577.85                        | Economic Sector        | 28,384,889,061.42                        | 45,516,216,554.98                      | (1,012,508,110.53)                     | 46,528,724,665.51                         | 17,131,327,493.56                      | 62.36%        |
| 3  | 1,100,479,190.74                         | Law and Justice Sector | 1,460,443,987.80                         | 1,932,338,022.55                       | (366,795,614.45)                       | 2,299,133,637.00                          | 471,894,034.75                         | 75.58%        |
| 4  | 3,209,868,565.67                         | Social Sector          | 3,882,765,575.08                         | 11,446,465,139.87                      | (2,495,730,696.26)                     | 13,942,195,836.13                         | 7,563,699,564.79                       | 33.92%        |
|  | <b>39,341,529,510.41</b>                 | <b>Total</b>           | <b>57,246,638,684.17</b>                 | <b>89,777,425,792.72</b>               | <b>-3,061,748,033.39</b>               | <b>92,839,173,826.11</b>                  | <b>32,530,787,108.55</b>               | <b>63.77%</b> |

ii) **DETAILS OF BUDGET PERFORMANCE FOR OTHER RECURRENT COST OF MDA'S FOR THE YEAR UNDER REVIEW**

| <b>BUDGET PERFORMANCE REVIEW FOR OTHER RECURRENT COSTS OF MDA'S FOR THE YEAR 2025</b> |                                 |  |              |                                 |                               |                               |                                   |                                  |         |
|---|---------------------------------|--|--------------|---------------------------------|-------------------------------|-------------------------------|-----------------------------------|----------------------------------|---------|
| S/N   | PREVIOUS YEAR ACTUAL (2024) (₦) | MINISTRIES/ DEPARTMENTS/ AGENCIES                  | CODE         | ACTUAL OTHER RECURRENT COST (₦) | REVISED/FINAL BUDGET 2025 (₦) | SUPPLEMENTARY BUDGET 2025 (₦) | INITIAL/ ORIGINAL BUDGET 2025 (₦) | VARIANCE ON REVISED/FINAL BUDGET |         |
|   |                                 |  |              |                                 |                               |                               |                                   | (₦)                              | %       |
| <b>ADMINISTRATIVE SECTOR</b>  |                                 |  | <b>01</b>    |                                 |                               |                               |                                   |                                  |         |
| 1   | 9,276,134,785.13                | Government House                                   | 011100100100 | 10,023,409,152.49               | 10,526,447,360.00             | 1,097,447,360.00              | 9,429,000,000.00                  | 503,038,207.51                   | 95.22%  |
| 2   | 926,440,614.30                  | Deputy Governor's Office                           | 011100100200 | 896,310,645.75                  | 1,058,647,096.52              | (20,850,950.48)               | 1,079,498,047.00                  | 162,336,450.77                   | 84.67%  |
| 3   | 32,245,200.00                   | State Bureau of Public Procurement                 | 011101000100 | 11,192,488.00                   | 71,653,575.42                 | (346,424.58)                  | 72,000,000.00                     | 60,461,087.42                    | 15.62%  |
| 4   | 2,040,036.00                    | Sustainable Development Goals (SDGs)               | 011101000200 | 1,590,108.00                    | 1,590,108.00                  | -                             | 1,590,108.00                      | 0.00                             | 100.00% |
| 5   | 8,621,250.00                    | Directorate of Information and Communication Tech. | 011100600100 | 9,202,500.00                    | 19,872,000.00                 | -                             | 19,872,000.00                     | 10,669,500.00                    | 46.31%  |
| 6   | 13,092,675.00                   | Department of Strategic Monitoring and Evaluation  | 011100800100 | 13,205,100.00                   | 21,493,100.00                 | -                             | 21,493,100.00                     | 8,288,000.00                     | 61.44%  |
| 7   | 240,228,200.00                  | Katsina State Enterprise Development Agency        | 011100900100 | 239,556,424.00                  | 438,751,433.04                | (1,568,566.96)                | 440,320,000.00                    | 199,195,009.04                   | 54.60%  |
| 8   | 77,070,000.00                   | Katsina State Development Management Board         | 011100900200 | 139,589,300.00                  | 188,640,000.00                | -                             | 188,640,000.00                    | 49,050,700.00                    | 74.00%  |

|    |                  |   |              |                  |                  |                  |                  |                |         |
|----|------------------|---|--------------|------------------|------------------|------------------|------------------|----------------|---------|
| 9  | 4,466,666.65     | Office of the Economic Adviser to the State Government    | 011100900300 | 8,799,999.96     | 17,800,000.00    | 0.00             | 17,800,000.00    | 9,000,000.04   | 49.44%  |
| 10 | 2,649,000.00     | Katsina State Social Investment Programme Agency (KASIPA) | 011100900400 | 13,012,100.00    | 43,649,000.00    | 0.00             | 43,649,000.00    | 30,636,900.00  | 29.81%  |
| 11 | 523,115,400.00   | Ministry of Internal Security and Home Affairs            | 011101300100 | 219,560,500.00   | 518,502,857.14   | 47,802,857.14    | 470,700,000.00   | 298,942,357.14 | 42.35%  |
| 12 | 231,703,530.24   | Department of Inter-Governmental and Development Partners | 011113200100 | 203,592,736.52   | 237,491,550.11   | (29,858,231.89)  | 267,349,782.00   | 33,898,813.59  | 85.73%  |
| 13 | 5,212,469.00     | Department of Banking & Finance                           | 011118300100 | 16,272,800.00    | 23,223,864.00    | -                | 23,223,864.00    | 6,951,064.00   | 70.07%  |
| 14 | 4,769,102,627.61 | Katsina State House of Assembly                           | 011200300100 | 4,965,214,628.00 | 5,632,177,176.00 | 300,000,000.00   | 5,332,177,176.00 | 666,962,548.00 | 88.16%  |
| 15 | 12,374,967.00    | Katsina State Assembly Commission                         | 011200400100 | 28,989,964.00    | 80,000,000.00    | -                | 80,000,000.00    | 51,010,036.00  | 36.24%  |
| 16 | 2,096,381.18     | Department of Legislative Matters                         | 011200500100 | 5,031,317.90     | 255,031,319.04   | (100,000,000.00) | 355,031,319.04   | 250,000,001.14 | 1.97%   |
| 17 | 806,684,574.30   | Ministry of Information, Culture and Home Affairs         | 012300100100 | 1,004,223,556.39 | 1,005,872,699.00 | -                | 1,005,872,699.00 | 1,649,142.61   | 99.84%  |
| 18 | 4,164,966.00     | Katsina State Television Authority                        | 012300300100 | 5,578,072.00     | 97,482,936.00    | 2,200,000.00     | 95,282,936.00    | 91,904,864.00  | 5.72%   |
| 19 | 4,259,489.00     | Katsina State Radio Service                               | 012300400100 | 6,809,488.00     | 173,201,769.73   | -                | 173,201,769.73   | 166,392,281.73 | 3.93%   |
| 20 | 1,795,500.00     | Government Printing Department                            | 012301300100 | 2,241,000.00     | 2,241,000.00     | -                | 2,241,000.00     | 0.00           | 100.00% |

|    |                |  |              |                |                  |                  |                  |                  |         |
|----|----------------|--|--------------|----------------|------------------|------------------|------------------|------------------|---------|
| 21 | 2,319,288.00   | History & Culture Bureau                               | 012301500100 | 4,119,288.00   | 16,189,287.00    | -                | 16,189,287.00    | 12,069,999.00    | 25.44%  |
| 22 | 10,585,557.80  | Department of Party Liaison                            | 012300100200 | 46,219,744.61  | 1,287,807,849.70 | (400,000,000.00) | 1,687,807,849.70 | 1,241,588,105.09 | 3.59%   |
| 23 | 148,375,684.00 | Department of Political Affairs                        | 012300100300 | 597,511,684.00 | 1,195,338,846.04 | (514,485,337.96) | 1,709,824,184.00 | 597,827,162.04   | 49.99%  |
| 24 | 474,874,487.50 | Office of the Head of Civil Service of the State       | 012500100100 | 665,123,852.96 | 724,098,126.62   | (73,841,873.38)  | 797,940,000.00   | 58,974,273.66    | 91.86%  |
| 25 | 4,590,000.00   | Bureau of Public Administration Reform                 | 012500200100 | 6,120,000.00   | 57,590,000.00    | -                | 57,590,000.00    | 51,470,000.00    | 10.63%  |
| 26 | 627,834,042.60 | Directorate of Establishment, Pension and Training     | 012500500100 | 734,198,475.46 | 760,402,552.00   | 302,632,400.00   | 457,770,152.00   | 26,204,076.54    | 96.55%  |
| 27 | 3,211,632.00   | Pension Commission                                     | 012500600100 | 3,333,144.00   | 101,773,904.00   | (190,000,000.00) | 291,773,904.00   | 98,440,760.00    | 3.28%   |
| 28 | 5,208,000.00   | Department of Human Capital Development                | 012500500200 | 5,208,000.00   | 5,208,000.00     | -                | 5,208,000.00     | 0.00             | 100.00% |
| 29 | 37,850,835.00  | Office of The Auditor-General for the State            | 014000100100 | 99,138,491.96  | 134,393,788.00   | -                | 134,393,788.00   | 35,255,296.04    | 73.77%  |
| 30 | 11,063,862.00  | Office of The Auditor-General for the Local Government | 014000100200 | 6,300,252.00   | 8,400,260.00     | -                | 8,400,260.00     | 2,100,008.00     | 75.00%  |
| 31 | 0.00           | Audit Service Commission                               | 014000100100 | 0.00           | 4,000,000.00     | -                | 4,000,000.00     | 4,000,000.00     | 0.00%   |
| 32 | 0.00           | Katsina State Asset Management Agency (KAMA)           | 014000400200 | 27,160,832.60  | 107,600,000.00   | (70,000,000.00)  | 177,600,000.00   | 80,439,167.40    | 25.24%  |
| 33 | 14,341,482.00  | Civil Service Commission                               | 014700100100 | 10,651,052.00  | 10,651,068.00    | -                | 10,651,068.00    | 16.00            | 100.00% |

|                        |                          |  |              |                          |                          |                       |                          |                         |               |
|------------------------|--------------------------|--|--------------|--------------------------|--------------------------|-----------------------|--------------------------|-------------------------|---------------|
| 34                     | 16,997,440.00            | State Independent Electoral Commission                 | 014800100100 | 23,255,940.00            | 43,436,040.00            | (60,000,000.00)       | 103,436,040.00           | 20,180,100.00           | 53.54%        |
| 35                     | 27,368,802.00            | Local Government Service Commission                    | 014900100100 | 1,116,492.00             | 3,245,787.00             | -                     | 3,245,787.00             | 2,129,295.00            | 34.40%        |
| 36                     | 1,226,648.00             | State and Local Governments Pension Transition Board   | 014903500100 | 1,224,648.00             | 1,224,648.00             | -                     | 1,224,648.00             | 0.00                    | 100.00%       |
| 37                     | 2,102,079,441.86         | Office of the Secretary to the Government of the State | 016100100100 | 828,160,265.74           | 846,563,696.00           | 169,390,000.00        | 677,173,696.00           | 18,403,430.26           | 97.83%        |
| 38                     | 9,218,728.00             | Ministry of Religious Affairs                          | 016300100100 | 8,236,772.00             | 8,236,772.00             | -                     | 8,236,772.00             | 0.00                    | 100.00%       |
| 39                     | 4,504,474.00             | Katsina State Arabic and Islamic Education Bureau      | 016300200100 | 9,316,746.08             | 12,182,684.00            | -                     | 12,182,684.00            | 2,865,937.92            | 76.48%        |
| 40                     | 2,980,325,174.98         | Pilgrims Welfare Board                                 | 016300300100 | 2,398,958,667.45         | 4,572,216,880.52         | (10,204,810.48)       | 4,582,421,691.00         | 2,173,258,213.07        | 52.47%        |
| 41                     | 13,277,685.00            | Katsina State Hisbah Board                             | 016300300200 | 54,096,250.00            | 343,609,344.00           | 308,370,000.00        | 35,239,344.00            | 289,513,094.00          | 15.74%        |
| 42                     | 10,022,580.00            | Katsina State Zakat and Endowment Board                | 016300300300 | 164,418,580.00           | 211,269,298.44           | 56,599,966.44         | 154,669,332.00           | 46,850,718.44           | 77.82%        |
| 43                     | 10,194,000.00            | Ministry of Special Services                           | 016400100100 | 11,289,000.00            | 13,198,400.00            | -                     | 13,198,400.00            | 1,909,400.00            | 85.53%        |
|                        | <b>23,458,968,176.15</b> | <b>SUB-TOTAL FOR ADMIN SECTOR</b>                      |              | <b>23,518,540,059.87</b> | <b>30,882,406,075.32</b> | <b>813,286,387.85</b> | <b>30,069,119,687.47</b> | <b>7,363,866,015.45</b> | <b>76.16%</b> |
| <b>ECONOMIC SECTOR</b> |                          |  | <b>02</b>    |                          |                          |                       |                          |                         |               |
| 1                      | 56,094,400.00            | Ministry of Agriculture                                | 021500100100 | 14,497,296.34            | 17,702,486.00            | 0.00                  | 17,702,486.00            | 35,404,972.00           | 81.89%        |

|    |                  |  |              |                   |                   |                 |                   |                  |         |
|----|------------------|--|--------------|-------------------|-------------------|-----------------|-------------------|------------------|---------|
| 2  | 2,800,000.00     | Irrigation Board   | 021500200100 | 4,800,000.00      | 7,200,000.00      | 0.00            | 7,200,000.00      | 2,400,000.00     | 66.67%  |
| 3  | 2,353,284.00     | Farmers Supply Company (FASCOKT)                           | 021511000100 | 4,886,905.00      | 4,886,905.00      | 0.00            | 4,886,905.00      | 0.00             | 100.00% |
| 4  | 5,380,752.00     | Katsina State Agricultural and Rural Development Authority | 021511400100 | 6,014,152.00      | 14,280,000.00     | 100,000.00      | 14,180,000.00     | 8,265,848.00     | 42.12%  |
| 5  | 8,136,588.12     | Ministry of Livestock Development                          | 021511500100 | 19,527,662.74     | 19,527,813.32     | 0.00            | 19,527,813.32     | 150.58           | 100.00% |
| 6  | 72,061,224.00    | Ministry of Finance  | 022000100100 | 71,477,324.00     | 92,498,088.00     | 0.00            | 92,498,088.00     | 21,020,764.00    | 77.27%  |
| 7  | 9,933,985,860.37 | Office of the Accountant-General                           | 022000700100 | 25,040,444,635.99 | 34,521,927,483.64 | -315,000,000.00 | 34,836,927,483.64 | 9,481,482,847.65 | 72.53%  |
| 8  | 8,666,666.65     | Katsina State Fiscal Responsibility Commission             | 022000700200 | 20,799,999.94     | 47,200,000.00     | 0.00            | 47,200,000.00     | 26,400,000.06    | 44.07%  |
| 9  | 1,052,642,093.32 | Katsina State Internal Revenue Service                     | 022000800100 | 2,687,610,420.83  | 2,685,000,000.00  | 0.00            | 2,685,000,000.00  | -2,610,420.83    | 100.10% |
| 10 | 153,179,585.86   | Ministry of Budget and Economic Planning                   | 023800100100 | 202,624,819.92    | 250,025,012.56    | -44,594,987.44  | 294,620,000.00    | 47,400,192.64    | 81.04%  |
| 11 | 4,849,992.00     | State Bureau of Statistics                                 | 023800400100 | 8,961,242.00      | 21,963,502.66     | -8,669,825.34   | 30,633,328.00     | 13,002,260.66    | 40.80%  |
| 12 | 9,373,652.00     | Ministry of Commerce, Industry and Tourism                 | 022200100100 | 22,054,152.00     | 30,509,276.00     | 0.00            | 30,509,276.00     | 8,455,124.00     | 72.29%  |
| 13 | 2,999,988.00     | Investment Promotion Agency                                | 022200100200 | 5,799,988.00      | 6,000,000.00      | 0.00            | 6,000,000.00      | 200,012.00       | 96.67%  |
| 14 | 6,808,156.00     | Department of Market Development                           | 022205300100 | 6,430,740.00      | 10,546,671.25     | -1,884,072.75   | 12,430,744.00     | 4,115,931.25     | 60.97%  |

|    |               |  |              |                |                  |                 |                  |                  |         |
|----|---------------|--|--------------|----------------|------------------|-----------------|------------------|------------------|---------|
| 15 | 33,904,726.00 | Ministry of Lands and Physical Planning                    | 022600100100 | 26,847,600.00  | 36,561,968.00    | 0.00            | 36,561,968.00    | 9,714,368.00     | 73.43%  |
| 16 | 4,658,719.00  | Katsina State Urban and Regional Planning Board            | 026001000100 | 4,742,052.00   | 271,142,060.00   | 0.00            | 271,142,060.00   | 266,400,008.00   | 1.75%   |
| 17 | 1,438,656.00  | Office of the Surveyor-General                             | 026000200100 | 1,438,656.00   | 1,438,656.00     | 0.00            | 1,438,656.00     | 0.00             | 100.00% |
| 18 | 0.00          | Katsina Geographic Information System (KATGIS)             | 026000300100 | 15,950,000.00  | 81,900,000.00    | 0.00            | 81,900,000.00    | 65,950,000.00    | 19.47%  |
| 19 | 6,835,826.53  | Department of Labour and Productivity                      | 022700100100 | 24,714,785.61  | 43,631,253.59    | -50,988,235.96  | 94,619,489.55    | 18,916,467.98    | 56.64%  |
| 20 | 85,052,246.00 | Department of Employment Promotion                         | 022700500100 | 120,579,736.00 | 126,063,480.00   | 20,617,480.00   | 105,446,000.00   | 5,483,744.00     | 95.65%  |
| 21 | 3,913,248.00  | Department of Power and Energy                             | 023100100100 | 3,913,248.00   | 3,913,248.00     | 0.00            | 3,913,248.00     | 0.00             | 100.00% |
| 22 | 2,559,564.00  | Rural Electrification Board (REB)                          | 023100300100 | 2,559,564.00   | 230,485,664.44   | -514,309,899.56 | 744,795,564.00   | 227,926,100.44   | 1.11%   |
| 23 | 8,524,164.00  | Ministry of Works, Housing and Transport                   | 023400100100 | 11,024,164.00  | 27,048,336.00    | -20,000,000.00  | 47,048,336.00    | 16,024,172.00    | 40.76%  |
| 24 | 0.00          | State Transport Authority (KTSTA)                          | 023400100200 | 35,199,401.05  | 5,392,098,762.00 | 0.00            | 5,392,098,762.00 | 5,356,899,360.95 | 0.65%   |
| 25 | 2,234,172.00  | Katsina State Road Maintenance Management Agency (KASROMA) | 023400400100 | 4,034,172.00   | 43,898,602.52    | -77,778,569.48  | 121,677,172.00   | 39,864,430.52    | 9.19%   |
| 26 | 1,482,984.00  | State Housing Authority                                    | 023400500100 | 1,482,984.00   | 233,383,000.00   | 0.00            | 233,383,000.00   | 231,900,016.00   | 0.64%   |

|                                 |                          |   |              |                          |                          |                          |                          |                          |               |
|---------------------------------|--------------------------|---|--------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------|
| 27                              | 0.00                     | KASSAROTA   | 023400600100 | 0.00                     | 469,800,000.00           | 0.00                     | 469,800,000.00           | 469,800,000.00           | 0.00%         |
| 28                              | 7,476,690.00             | Ministry of Water Resources                           | 025200100100 | 11,675,520.00            | 11,675,520.00            | 0.00                     | 11,675,520.00            | 0.00                     | 100.00%       |
| 29                              | 90,000,000.00            | Katsina State Watershed Board                         | 025200100200 | 0.00                     | 801,082,722.00           | 0.00                     | 801,082,722.00           | 801,082,722.00           | 0.00%         |
| 30                              | 1,654,344.00             | Rural Water Supply and Sanitation Agency (RUWASSA)    | 025210300100 | 1,654,344.00             | 4,164,544.00             | 0.00                     | 4,164,544.00             | 2,510,200.00             | 39.72%        |
| 31                              | 3,145,996.00             | Katsina State Small Towns Water and Sanitation Agency | 025210400100 | 3,143,496.00             | 8,661,500.00             | 0.00                     | 8,661,500.00             | 5,518,004.00             | 36.29%        |
|                                 | <b>11,572,213,577.85</b> | <b>SUB-TOTAL FOR ECONOMIC SECTOR</b>                  |              | <b>28,384,889,061.42</b> | <b>45,516,216,554.98</b> | <b>-1,012,508,110.53</b> | <b>46,528,724,665.51</b> | <b>17,131,327,493.56</b> | <b>62.36%</b> |
| <b>LAW &amp; JUSTICE SECTOR</b> |                          |   | <b>03</b>    |                          |                          |                          |                          |                          |               |
| 1                               | 31,057,287.04            | Judicial Service Commission                           | 031801100100 | 42,457,720.04            | 43,930,175.00            | 0.00                     | 43,930,175.00            | 1,472,454.96             | 96.65%        |
| 2                               | 500,716,665.66           | High Court of Justice                                 | 031805100100 | 570,743,683.72           | 749,940,000.00           | 0.00                     | 749,940,000.00           | 179,196,316.28           | 76.11%        |
| 3                               | 139,021,440.04           | Sharia Court of Appeal                                | 031805300100 | 239,073,130.04           | 272,183,130.00           | 0.00                     | 272,183,130.00           | 33,109,999.96            | 87.84%        |
| 4                               | 1,821,324.00             | Sharia Commission                                     | 031805400100 | 3,460,824.00             | 10,821,332.00            | 5,000,000.00             | 5,821,332.00             | 7,360,508.00             | 31.98%        |
|                                 | 410,022,474.00           | Ministry of Justice                                   | 032600100100 | 517,319,630.00           | 754,963,385.55           | -356,795,614.45          | 1,111,759,000.00         | 237,643,755.55           | 68.52%        |

|                         |                         |  |              |                         |                         |                        |                         |                       |               |
|-------------------------|-------------------------|--|--------------|-------------------------|-------------------------|------------------------|-------------------------|-----------------------|---------------|
| 5                       | 17,840,000.00           | Katsina State Anti-Corruption Commission                 | 032600200100 | 87,389,000.00           | 100,500,000.00          | -15,000,000.00         | 115,500,000.00          | 13,111,000.00         | 86.95%        |
|                         | <b>1,100,479,190.74</b> | <b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>            |              | <b>1,460,443,987.80</b> | <b>1,932,338,022.55</b> | <b>-366,795,614.45</b> | <b>2,299,133,637.00</b> | <b>471,894,034.75</b> | <b>75.58%</b> |
| <b>SOCIAL SECTOR 05</b> |                         |  | <b>05</b>    |                         |                         |                        |                         |                       |               |
| 1                       | 11,604,889.00           | Ministry of Women Affairs                                | 051400100100 | 9,879,588.00            | 31,739,483.88           | -10,060,516.12         | 41,800,000.00           | 21,859,895.88         | 31.13%        |
| 2                       | 41,656,180.00           | Department of Girl Child Education and Child Development | 051400100200 | 49,974,992.00           | 89,612,375.77           | -15,887,624.23         | 105,500,000.00          | 39,637,383.77         | 55.77%        |
| 3                       | 992,986,220.00          | Ministry of Basic and Secondary Education                | 051700100100 | 1,230,743,141.50        | 1,489,181,256.00        | 569,194,601.00         | 919,986,655.00          | 258,438,114.50        | 82.65%        |
| 4                       | 52,498,693.00           | State Universal Basic Education Board (SUBEB)            | 051700300100 | 71,345,748.00           | 197,463,034.17          | -1,856,103,324.83      | 2,053,566,359.00        | 126,117,286.17        | 36.13%        |
| 5                       | 2,239,824.00            | Katsina State Library Board                              | 051700800100 | 3,702,824.00            | 7,239,824.00            | -40,000,000.00         | 47,239,824.00           | 3,537,000.00          | 51.15%        |
| 6                       | 3,001,316.96            | Agency for Mass Education                                | 051701000100 | 2,168,976.00            | 4,168,976.00            | 0.00                   | 4,168,976.00            | 2,000,000.00          | 52.03%        |
| 7                       | 3,705,756.00            | Mathematical Improvement Project                         | 051702900100 | 2,149,656.00            | 6,699,664.00            | 0.00                   | 6,699,664.00            | 4,550,008.00          | 32.09%        |
| 8                       | 864,305,484.00          | Science and Technical Education Board (STEB)             | 051705300100 | 809,492,296.50          | 1,491,234,858.00        | 561,089,650.00         | 930,145,208.00          | 681,742,561.50        | 54.28%        |
| 9                       | 8,822,706.00            | Teachers Service Board                                   | 051705400100 | 4,769,976.00            | 17,989,976.00           | 0.00                   | 17,989,976.00           | 13,220,000.00         | 26.51%        |
| 10                      | 59,585,280.00           | Ministry of Higher, Technical and Vocational Education   | 056700100100 | 51,252,280.00           | 67,981,375.00           | -20,000,000.00         | 87,981,375.00           | 16,729,095.00         | 75.39%        |

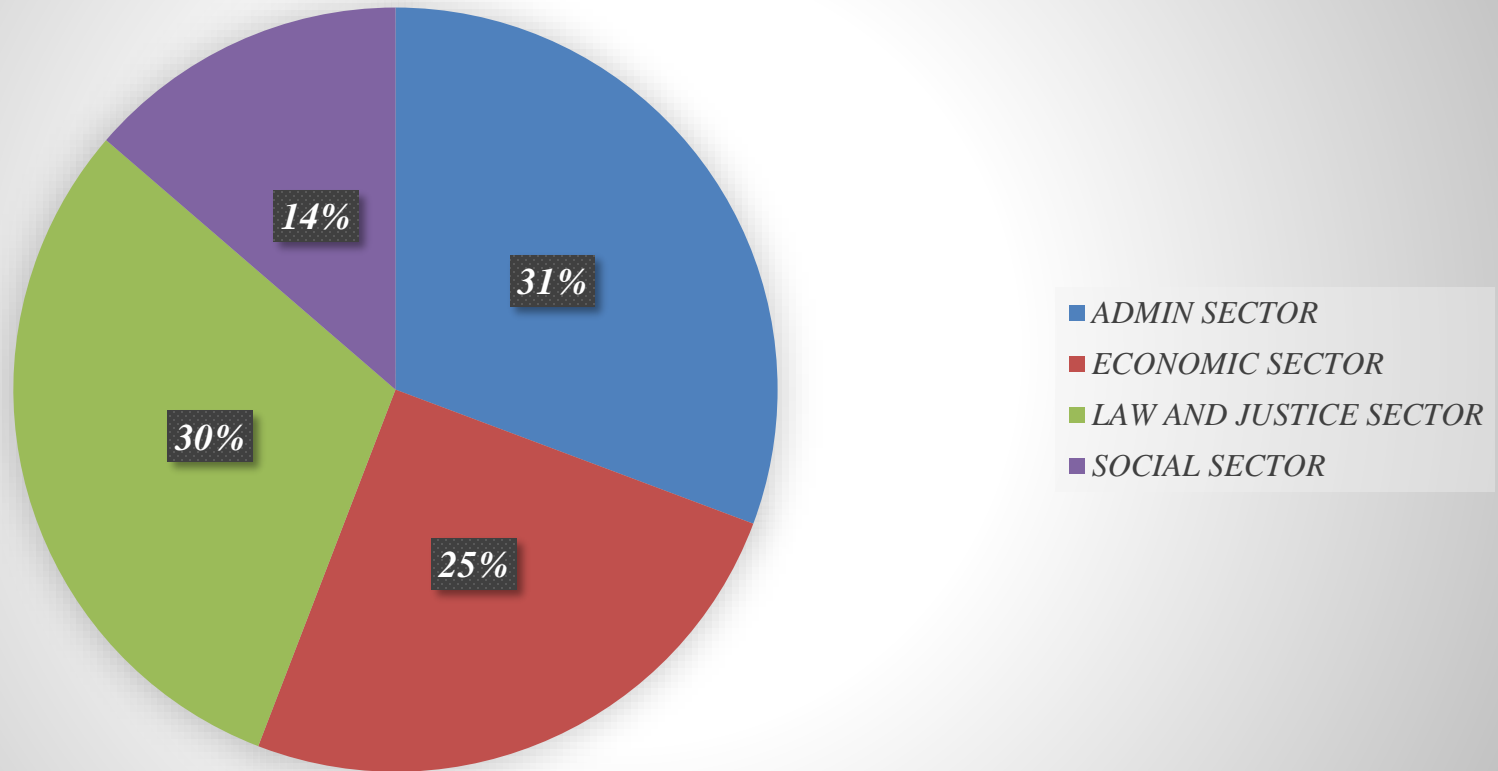
|    |               |  |              |                |                  |                 |                  |                  |         |
|----|---------------|--|--------------|----------------|------------------|-----------------|------------------|------------------|---------|
| 11 | 12,665,280.00 | Yusuf Bala Usman College, Daura                      | 056701700100 | 12,665,280.00  | 132,665,280.00   | 0.00            | 132,665,280.00   | 120,000,000.00   | 9.55%   |
| 12 | 21,209,644.00 | Hassan Usman Katsina Polytechnic                     | 056701800100 | 22,025,100.00  | 338,368,566.00   | 0.00            | 338,368,566.00   | 316,343,466.00   | 6.51%   |
| 13 | 15,469,200.00 | Isa Kaita College of Education Dutsin-ma             | 056701900100 | 18,047,400.00  | 181,780,000.00   | 0.00            | 181,780,000.00   | 163,732,600.00   | 9.93%   |
| 14 | 94,499,964.00 | Umaru Musa Yar'adua University, Katsina              | 056702100100 | 94,499,964.00  | 957,399,952.00   | 0.00            | 957,399,952.00   | 862,899,988.00   | 9.87%   |
| 15 | 4,283,280.00  | Katsina State Scholarship Board                      | 056705600100 | 4,283,280.00   | 22,239,280.00    | 0.00            | 22,239,280.00    | 17,956,000.00    | 19.26%  |
| 16 | 25,612,392.00 | Katsina State Institute of Technology and Management | 056700700100 | 25,612,392.00  | 175,425,778.80   | -15,000,000.00  | 190,425,778.80   | 149,813,386.80   | 14.60%  |
| 17 | 12,277,663.00 | Ministry of Rural and Social Development             | 055400100100 | 56,835,996.00  | 62,828,000.00    | 0.00            | 62,828,000.00    | 5,992,004.00     | 90.46%  |
| 18 | 4,050,000.00  | Department of Rural Economy                          | 055400200100 | 4,200,000.00   | 9,753,600.00     | 0.00            | 9,753,600.00     | 5,553,600.00     | 43.06%  |
| 19 | 0.00          | Katsina State Rural Access Road Agency (RARA)        | 055400300100 | 4,742,400.00   | 9,753,600.00     | 0.00            | 9,753,600.00     | 5,011,200.00     | 48.62%  |
| 20 | 12,840,600.00 | Ministry of Health                                   | 052100100100 | 12,840,600.00  | 12,840,600.00    | 0.00            | 12,840,600.00    | 0.00             | 100.00% |
| 21 | 61,595,844.00 | Contributory Health Care Development Agency          | 052100200100 | 27,205,513.13  | 67,365,844.00    | 0.00            | 67,365,844.00    | 40,160,330.87    | 40.38%  |
| 22 | 57,739,824.00 | State Primary Health Care Development Agency         | 052100300100 | 49,813,131.00  | 1,168,713,070.00 | 0.00            | 1,168,713,070.00 | 1,118,899,939.00 | 4.26%   |
| 23 | 99,171,914.75 | Hospital Services Management Board                   | 052110200100 | 425,028,075.61 | 2,891,230,302.00 | -350,000,000.00 | 3,241,230,302.00 | 2,466,202,226.39 | 14.70%  |

|    |                |   |              |                |                |                   |                  |                |         |
|----|----------------|---|--------------|----------------|----------------|-------------------|------------------|----------------|---------|
| 24 | 5,459,340.00   | College of Nursing and Midwifery                              | 052110400100 | 5,459,340.00   | 99,331,080.00  | 0.00              | 99,331,080.00    | 93,871,740.00  | 5.50%   |
| 25 | 6,956,952.00   | College of Health Sciences                                    | 052110600100 | 6,956,952.00   | 132,536,952.00 | 0.00              | 132,536,952.00   | 125,580,000.00 | 5.25%   |
| 26 | 2,204,448.00   | Drugs Supply Management Agency                                | 052111300200 | 2,204,448.00   | 137,204,448.00 | 0.00              | 137,204,448.00   | 135,000,000.00 | 1.61%   |
| 27 | 35,944,996.00  | State Agency for the Control of Aids (KATSACA)                | 052111600200 | 19,929,996.00  | 25,658,217.92  | -7,808,182.08     | 33,466,400.00    | 5,728,221.92   | 77.67%  |
| 28 | 32,656,584.00  | Department of Drugs, Narcotics and Human Trafficking          | 052111300100 | 59,277,414.97  | 76,323,353.33  | 0.00              | 76,323,353.33    | 17,045,938.36  | 77.67%  |
| 29 | 3,969,900.00   | Ministry of Environment                                       | 053500100100 | 7,653,696.00   | 10,644,900.00  | 0.00              | 10,644,900.00    | 2,991,204.00   | 71.90%  |
| 30 | 0.00           | Katsina State Erosion and Watershed Management Agency (KEWMA) | 053500200100 | 8,329,087.37   | 8,329,088.00   | 0.00              | 8,329,088.00     | 0.63           | 100.00% |
| 31 | 1,091,556.00   | State Environmental Protection and Sanitation Agency (SEPA)   | 053501600100 | 15,000,556.00  | 40,624,889.00  | 0.00              | 40,624,889.00    | 25,624,333.00  | 36.92%  |
| 32 | 3,407,988.00   | Ministry for Local Governments and Emirate Affairs            | 055100100100 | 3,407,988.00   | 515,407,988.00 | -1,300,000,000.00 | 1,815,407,988.00 | 512,000,000.00 | 0.66%   |
| 33 | 3,600,000.00   | Department of Chieftaincy Affairs                             | 055100200100 | 3,600,000.00   | 7,259,000.00   | -20,000,000.00    | 27,259,000.00    | 3,659,000.00   | 49.59%  |
| 34 | 2,869,000.00   | Department of Community Development                           | 055100300100 | 6,885,600.00   | 11,721,600.00  | 1,440,000.00      | 10,281,600.00    | 4,836,000.00   | 58.74%  |
| 35 | 535,424,630.00 | Ministry of Youth and Sports Development                      | 053900100100 | 745,455,387.00 | 815,482,240.00 | 0.00              | 815,482,240.00   | 70,026,853.00  | 91.41%  |

|    |                          |                                    |              |                          |                          |                          |                          |                          |               |
|----|--------------------------|------------------------------------|--------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------|
| 36 | 105,885,917.96           | Katsina State Sports Council       | 053900300100 | 0.00                     | 125,244,688.00           | 4,824,700.00             | 120,419,988.00           | 125,244,688.00           | 0.00%         |
| 37 | 8,575,299.00             | State Emergency Management Agency  | 053505300100 | 5,326,500.00             | 7,022,000.00             | 2,580,000.00             | 4,442,000.00             | 1,695,500.00             | 75.85%        |
|    | <b>3,209,868,565.67</b>  | <b>SUB-TOTAL FOR SOCIAL SECTOR</b> |              | <b>3,882,765,575.08</b>  | <b>11,446,465,139.87</b> | <b>-2,495,730,696.26</b> | <b>13,942,195,836.13</b> | <b>7,563,699,564.79</b>  | <b>33.92%</b> |
|    | <b>39,341,529,510.41</b> | <b>GRAND TOTAL</b>                 |              | <b>57,246,638,684.17</b> | <b>89,777,425,792.72</b> | <b>-3,061,748,033.39</b> | <b>92,839,173,826.11</b> | <b>32,530,787,108.55</b> | <b>63.77%</b> |

*The Budget Performance on other recurrent cost (over-head and special releases) expenditure indicate performance of 63.77% on other recurrent expenditure. This indicate below average performance hence the need to be objective in Budgeting and not to be over ambitious.*

## *PERFORMANCE OF OTHER RECURRENT EXPENDITURE*



## **PENSION**

The State Government Budgeted the sum of **₦9,550,000,000.00** for the payment of pension to retired civil servants in the state Ministries, Department and Parastatals in the year under review.

However, the sum of **₦8,835,047,387.43** was expended for the payment of pension to ministries, Departments Agencies and parastatals in the year.

### **a. Ministries, Department and Parastatals**

The sum of **₦8,835,047,387.43** was expended to pay 125,935 pensioners in the state which 650 pensioners amounting to **₦967,031,998.71** were new pensioners and the sum of **₦225,883,989.15** representing amount paid to 139 pensioners removed from the pension payroll as pensioners that died within the year under review.

The details of Existing, New and Deceased pensioners from January – December 2025 are stated below;

| <b>MINISTRIES, DEPARTMENTS AND PARASTATALS PENSION FOR THE YEAR</b> |                         |                                       |                |                         |                |                            |               |
|---|-------------------------|---------------------------------------|----------------|-------------------------|----------------|----------------------------|---------------|
| <b>S/N</b>  | <b>MONTH OF ACCOUNT</b> | <b>EXISTING PENSIONERS</b>            |                | <b>NEW PENSIONERS</b>   |                | <b>DECEASED PENSIONERS</b> |               |
|   |                         | <b>NO OF PENSIONERS FOR THE STATE</b> | <b>AMOUNT</b>  | <b>NO OF PENSIONERS</b> | <b>AMOUNT</b>  | <b>NO. OF PENSIONERS</b>   | <b>AMOUNT</b> |
| i.  | JAN 25                  | 11,684                                | 719,076,329.66 | 65                      | 74,058,775.40  | 14                         | 616,904.22    |
| ii.   | FEB 25                  | 11,735                                | 717,516,302.34 | 37                      | 102,170,229.30 | 14                         | 654,768.24    |
| iii.  | MAR 25                  | 9,965                                 | 718,449,193.19 | 8                       | 28,605,881.89  | 8                          | 404,020.39    |
| iv.   | APR 25                  | 9,965                                 | 647,177,661.26 | 14                      | 46,676,304.83  | 7                          | 218,193.34    |
| v.  | MAY 25                  | 10,057                                | 667,704,567.59 | 90                      | 335,486,236.14 | 9                          | 453,212.89    |
| vi.   | JUNE 25                 | 10,174                                | 907,474,288.63 | 83                      | 63,004,600.77  | 7                          | 362,534.37    |
| vii.  | JULY 25                 | 10,250                                | 737,665,799.65 | 69                      | 61,075,147.07  | 21                         | 54,625,272.87 |
| viii.   | AUG 25                  | 10,322                                | 744,115,673.84 | 53                      | 60,096,105.02  | 10                         | 56,714,814.23 |
| ix.   | SEPT 25                 | 10,369                                | 747,496,964.63 | 64                      | 59,766,355.89  | 12                         | 55,868,458.80 |
| x.  | OCT 25                  | 10,434                                | 751,396,861.72 | 47                      | 38,687,374.81  | 10                         | 54,557,248.99 |
| xi.   | NOV 25                  | 10,468                                | 735,526,987.54 | 56                      | 41,548,680.21  | 13                         | 936,640.38    |

|             |                     |                       |                                |                   |                              |                   |                              |
|-------------|---------------------|-----------------------|--------------------------------|-------------------|------------------------------|-------------------|------------------------------|
| <i>xii.</i> | <i>DEC 25</i>       | <i>10,512</i>         | <i>741,446,757.38</i>          | <i>64</i>         | <i>55,856,307.38</i>         | <i>14</i>         | <i>471,920.43</i>            |
|             | <b><i>TOTAL</i></b> | <b><i>125,935</i></b> | <b><i>8,835,047,387.43</i></b> | <b><i>650</i></b> | <b><i>967,031,998.71</i></b> | <b><i>139</i></b> | <b><i>225,883,989.15</i></b> |

## **GRATUITY**

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

*I received total number of 979 files of retired, death and contract gratuities from the Department of Establishment, Pension and Training, Katsina State Internal Revenue Services and Katsina State Water Board for the year under review. In addition to 76No. of files brought forward from previous year which makes the total of 1055No. files.*

*A total number of 913 files were checked and verified for payment and forwarded to Department of Establishment, Pension and Training, Katsina State Internal Revenue Services and Katsina State Water Board to the tune of, Four Billion, One Hundred and Thirty-Six Million, Three Hundred and Thirty-Seven Thousand, Two-Hundred and One Naira, Forty-Two Kobo (₦4,136,337,201.42), details on Table I. The remaining 143No. files where on progress.*

*The sum of Forty-Three Million, Seven-Hundred and Twenty Thousand, Five Hundred and Seventeen Naira and Eighty-Nine Kobo (₦43,720,517.89) was deducted and to be remitted to the Accountant General being unearned salary, Vehicle loan and outstanding salary advance as reflected on table II, III &V.*

*Also, the sum of Fourteen Million, Two-Hundred and Forty-Two Thousand, Seven Hundred and Thirty-Nine Naira, Seventy-Seven Kobo (₦14,242,739.77) was deducted being Housing Loan to be remitted to General Manager Housing Authority being balance for settlement of Houses sold to the Civil Servant across the State as details on table IV.*

*Finally, the sum of Three Hundred Thousand Naira (₦300,000.00) was also deducted and to be remitted to Chairman NLC being balance of NLC loan to the Civil Servants as reflected on Table VI.*

**TABLE I**

| <b>NUMBER OF CHECKED AND CERTIFIED FILES VALID FOR PAYMENT</b> |  |                         |                            |                   |                        |                |
|--|--|-------------------------|----------------------------|-------------------|------------------------|----------------|
| <b>FOR THE YEAR 2025</b>                                       |  |                         |                            |                   |                        |                |
| <b>S/N</b>   | <b>MIN/DEPARTMENT</b>                              | <b>TYPE OF GRATUITY</b> | <b>NO OF BENEFICIARIES</b> | <b>GRATUITIES</b> | <b>ACRRUED PENSION</b> | <b>TOTAL</b>   |
| 1  | AGENCY FOR MASS EDUCATION                          | RETIREMENT              | 2                          | 7,899,033.98      |                        | 7,899,033.98   |
| 2  | BOARD OF INTERNAL REVENUE                          | RETIREMENT<br>DEATH     | 5<br>1                     | 21,790,753.35     | 2,211,007.85           | 24,001,761.20  |
| 3  | COLLEGE OF HEALTH SCI. KT                          | RETIREMENT              | 4                          | 5,755,270.97      |                        | 5,755,270.97   |
| 4  | DEPT.OF EMPLOYMENT AND PROMOTION                   | RETIREMENT              | 1                          | 4,711,878.00      |                        | 4,711,878.00   |
| 5  | DEPARTMENT OF ESTABLISHMENT                        | RETIREMENT<br>DEATH     | 30<br>2                    | 136,682,656.72    | 9,219,647.34           | 145,902,304.06 |
| 6  | DEPARTMENT OF COMM.DEVELOPMENT                     | RETIREMENT              | 2                          | 6,804,621.13      |                        | 6,804,621.13   |
| 7  | DEPT. OF DRUGS AND NARCOTING AND HUMAN TRAFFICKING | RETIREMENT              | 1                          | 2,354,326.92      |                        | 2,354,326.92   |
| 8  | DRUG AND MEDICAL SUPPLIES                          | RETIREMENT              | 4                          | 8,562,298.24      |                        | 8,562,298.24   |
| 9  | GIRL CHILD EDUCATION                               | RETIREMENT              | 2                          | 4,169,461.65      |                        | 4,169,461.65   |
| 10   | HIGH COURT   | RETIREMENT<br>DEATH     | 57<br>11                   | 232,164,618.58    | 29,778,668.50          | 261,943,287.08 |
| 11   | HEAD OF SERVICE                                    | RETIREMENT<br>DEATH     | 30<br>2                    | 262,919,063.43    | 14,122,811.31          | 277,041,874.74 |
| 12   | HOUSE OF ASSEMBLY                                  | RETIREMENT<br>DEATH     | 4<br>1                     | 18,806,253.15     | 3,792,009.00           | 22,598,262.15  |
| 13   | H.S.M.B  | RETIREMENT<br>DEATH     | 102<br>14                  | 353,380,761.89    | 25,942,759.95          | 379,323,521.84 |
| 14   | H.U.K POLY   | RETIREMENT<br>DEATH     | 36<br>4                    | 423,575,413.25    | 40,152,260.05          | 463,727,673.30 |
| 15   | I.K.C.O.E  | RETIREMENT<br>DEATH     | 30<br>3                    | 239,453,689.74    | 6,167,193.05           | 245,620,882.79 |
| 16   | INEC   | RETIREMENT              | 1                          | 2,768,274.12      |                        | 2,768,274.12   |

|    |  |                      |           |                |                |                  |
|----|--|----------------------|-----------|----------------|----------------|------------------|
| 17 | INTER<br>GOVERNMENTAL<br>DEPT          | RETIREMENT           | 3         | 4,707,367.08   |                | 4,707,367.08     |
| 18 | KASROMA                                | RETIREMENT           | 2         | 4,564,804.88   | 4,564,804.88   | 9,129,609.76     |
| 19 | K.T.S.T.A                              | RETIREMENT<br>DEATH  | 9<br>1    | 12,445,875.31  | 897,181.70     | 13,343,057.01    |
| 20 | K.T.T.V                                | RETIREMENT           | 9         | 38,441,608.15  |                | 38,441,608.15    |
| 21 | LG. SERVICE PENSION<br>BOARD           | RETIREMENT           | 2         | 9,964,223.33   |                | 9,964,223.33     |
| 22 | LG. AUDIT                              | RETIREMENT           | 16        | 69,003,285.30  |                | 69,003,285.30    |
| 23 | LIBRARY BOARD                          | RETIREMENT<br>DEATH  | 16<br>3   | 78,483,982.91  | 15,033,991.87  | 93,517,974.78    |
| 24 | MIN.OF BUDGET AND<br>ECONOMIC PLANNING | RETIREMENT           | 2         | 9,275,586.32   |                | 9,275,586.32     |
| 25 | MIN. FOR LG AND<br>CHIFFENCY AFFAIRS   | RETIREMENT<br>DEATH  | 2<br>1    | 10,557,033.30  | 2,640,790.78   | 13,197,824.08    |
| 26 | MARKET DEV.                            | DEATH                | 1         | 1,150,149.28   | 1,563,799.46   | 2,713,948.74     |
| 27 | MIN. OF AGRIC                          | RETIREMENT<br>DEATH  | 25<br>6   | 97,750,606.89  | 14,930,982.35  | 112,681,589.24   |
| 28 | MIN. COMMERCE                          | RETIREMENT           | 10        | 34,457,747.37  |                | 34,457,747.37    |
| 29 | MIN. OF EDUCATION                      | RETIREMENET<br>DEATH | 237<br>43 | 894,168,188.60 | 135,420,757.48 | 1,029,588,946.08 |
| 30 | MIN OF FINANCE                         | RETIREMENT<br>DEATH  | 23<br>5   | 157,003,399.01 | 32,714,793.83  | 189,718,192.84   |
| 31 | MIN. OF<br>INFORMATION                 | RETIREMENT<br>DEATH  | 34<br>1   | 140,772,686.14 | 4,904,920.44   | 145,677,606.58   |
| 32 | MIN. OF LAND AND<br>SURVEY             | RETIREMENT           | 3         | 7,375,485.59   |                | 7,375,485.59     |
| 33 | MIN.OF RURAL AND<br>SOCIAL DEV.        | RETIREMENT           | 3         | 12,861,063.34  |                | 12,861,063.34    |
| 34 | MIN. OF WATER<br>RESOURCES             | RETIREMENT           | 1         | 1,921,164.35   |                | 1,921,164.35     |
| 35 | MIN. OF WOMEN<br>AFFAIRS               | RETIREMENT           | 6         | 12,099,324.55  |                | 12,099,324.55    |
| 36 | MIN. OF WORKS                          | RETIREMENT<br>DEATH  | 14<br>1   | 57,204,427.94  | 4,077,916.08   | 61,282,344.02    |

|              |                                  |                     |            |                         |                       |                         |
|--------------|----------------------------------|---------------------|------------|-------------------------|-----------------------|-------------------------|
| 37           | MIN. OF HIGHER EDU.              | RETIREMENT          | 3          | 7,245,633.52            |                       | 7,245,633.52            |
| 38           | MIN. OF SPORT                    | RETIREMENT          | 12         | 39,128,936.94           |                       | 39,128,936.94           |
| 39           | PILGRIMS WELFARE BOARD           | DEATH               | 1          | 3,677,929.32            | 4,974,248.40          | 8,652,177.72            |
| 40           | RADIO SERVICE                    | RETIREMENT<br>DEATH | 8<br>1     | 40,940,998.89           | 7,870,936.80          | 48,811,935.69           |
| 41           | RURAL ELECTRICITY BOARD          | RETIREMENT          | 2          | 9,964,223.28            |                       | 9,964,223.28            |
| 42           | RUWASSA                          | RETIREMENT          | 1          | 4,982,111.64            |                       | 4,982,111.64            |
| 43           | STATE BUREAU OF STATISTIC        | RETIREMENT          | 2          | 11,735,912.77           |                       | 11,735,912.77           |
| 44           | SCHOLARSHIP BOARD                | RETIREMENT          | 1          | 995,166.37              |                       | 995,166.37              |
| 45           | SEPA                             | RETIREMENT          | 1          | 1,855,690.82            |                       | 1,855,690.82            |
| 46           | SUBEB                            | RETIREMENT          | 6          | 16,257,293.33           |                       | 16,257,293.33           |
| 47           | S.G.S OFFICE                     | RETIREMENT          | 8          | 18,676,634.73           |                       | 18,676,634.73           |
| 48           | STATE AUDIT                      | RETIREMENT          | 4          | 17,584,384.21           |                       | 17,584,384.21           |
| 49           | SERVEYOR GENERAL                 | RETIREMENT          | 1          | 4,849,255.32            |                       | 4,849,255.32            |
| 50           | TEACHERS SERVICE BOARD           |                     | 1          | 2,978,714.16            |                       | 2,978,714.16            |
| 51           | U.M.Y.U                          | RETIREMENT<br>DEATH | 4<br>6     | 46,649,278.92           | 52,979,577.28         | 99,628,856.20           |
| 52           | URBAN AND REGIONAL PLANING BOARD | RETIREMENT<br>DEATH | 2<br>1     | 11,389,011.04           | 3,221,103.94          | 14,610,114.98           |
| 53           | WATER BOARD                      | RETIREMENT          | 16         | 65,061,389.26           |                       | 65,061,389.26           |
| 54           | YUFUF BALA USMAN COLLEGE DAURA   | RETIREMENT<br>DEATH | 3<br>1     | 26,797,887.86           | 2,378,201.94          | 29,176,089.80           |
| <b>TOTAL</b> |                                  |                     | <b>913</b> | <b>3,716,776,837.14</b> | <b>419,560,364.28</b> | <b>4,136,337,201.42</b> |

**TABLE II**

| <b>UNEARNED SALARIES DEDUCTION FOR THE YEAR 2025</b> |   |                      |                      |
|--|---|----------------------|----------------------|
| <b>REMITTED TO ACCOUNTANT GENERAL</b>                |   |                      |                      |
| <b>SN</b>  | <b>MIN/DEPT.</b>  | <b>AMOUNT</b>        | <b>TOTAL</b>         |
| <i>I</i>   | <i>AGENCY FOR MASS EDUCATION</i>                          | <i>200,304.10</i>    | <i>200,304.10</i>    |
| <i>II</i>  | <i>DEPT. OF ESTABLISHMENT</i>                             | <i>186,161.84</i>    | <i>186,161.84</i>    |
| <i>III</i>   | <i>DEPT. OF DRUGS AND NARCOTING AND HUMAN TRAFFICKING</i> | <i>188,545.72</i>    | <i>188,545.72</i>    |
| <i>IV</i>  | <i>HIGH COURT</i>   | <i>4,403,919.56</i>  | <i>4,403,919.56</i>  |
| <i>V</i>   | <i>HEAD OF SERVICE</i>                                    | <i>1,504,284.58</i>  | <i>1,504,284.58</i>  |
| <i>VI</i>  | <i>HOUSE OF ASSEMBLY</i>                                  | <i>92,796.68</i>     | <i>92,796.68</i>     |
| <i>VII</i>   | <i>HUK POLY</i>   | <i>1,163,168.62</i>  | <i>1,163,168.62</i>  |
| <i>VIII</i>  | <i>IKCOE</i>  | <i>761,022.75</i>    | <i>761,022.75</i>    |
| <i>IX</i>  | <i>INTER GOVERNMENTAL DEPT</i>                            | <i>218,669.04</i>    | <i>218,669.04</i>    |
| <i>X</i>   | <i>MIN. FOR LG AND CHIFFENCY AFFAIRS</i>                  | <i>339,014.64</i>    | <i>339,014.64</i>    |
| <i>XI</i>  | <i>MARKET DEV.</i>  | <i>341,983.17</i>    | <i>341,983.17</i>    |
| <i>XII</i>   | <i>MIN. OF AGRIC</i>                                      | <i>2,747,603.10</i>  | <i>2,747,603.10</i>  |
| <i>XIII</i>  | <i>MIN .OF FINANCE</i>                                    | <i>1,092,411.23</i>  | <i>1,092,411.23</i>  |
| <i>XIV</i>   | <i>MIN.OF INFORMATION</i>                                 | <i>983,258.37</i>    | <i>983,258.37</i>    |
| <i>XV</i>  | <i>MIN. OF LAND AND SURVEY</i>                            | <i>92,785.88</i>     | <i>92,785.88</i>     |
| <i>XVI</i>   | <i>MIN. OF WATER RESOURCES</i>                            | <i>236,061.80</i>    | <i>236,061.80</i>    |
| <i>XVII</i>  | <i>MIN. OF WORKS</i>                                      | <i>371,477.44</i>    | <i>371,477.44</i>    |
| <i>XVIII</i>   | <i>PILGRIMS WELFARE BOARD</i>                             | <i>394,771.56</i>    | <i>394,771.56</i>    |
| <i>XIX</i>   | <i>YUFUF BALA USMAN COLLEGE DAURA</i>                     | <i>112,235.01</i>    | <i>112,235.01</i>    |
| <i>XX</i>  | <i>H.S.M.B</i>  | <i>3,269,234.67</i>  | <i>3,269,234.67</i>  |
| <i>XXI</i>   | <i>MIN.OF EDUCATION</i>                                   | <i>18,530,409.10</i> | <i>18,530,409.10</i> |
| <b>TOTAL</b>   |   | <b>37,230,118.86</b> | <b>37,230,118.86</b> |

**TABLE III****VEHICLE LOAN DEDUCTION FOR THE YEAR REMITTED  
TO THE ACCOUNTANT GENERAL**

| <b>SN</b>    | <b>MIN/DEPT.</b>                           | <b>AMOUNT</b>     | <b>TOTAL</b>      |
|--------------|--|-------------------|-------------------|
| <i>I</i>     | <i>DEPT. OF ESTABLISHMENT</i>              | <i>757,452.71</i> | <i>757,452.71</i> |
| <i>II</i>    | <i>HIGH COURT</i>                          | <i>100,000.08</i> | <i>100,000.08</i> |
| <i>III</i>   | <i>HEAD OF SERVICE</i>                     | <i>545,000.29</i> | <i>545,000.29</i> |
| <i>IV</i>    | <i>HOUSE OF ASSEMBLY</i>                   | <i>92,796.68</i>  | <i>92,796.68</i>  |
| <i>V</i>     | <i>INTER GOVERNMENTAL DEPT</i>             | <i>60,277.10</i>  | <i>60,277.10</i>  |
| <i>VI</i>    | <i>KTTV</i>                                | <i>195,833.41</i> | <i>195,833.41</i> |
| <i>VII</i>   | <i>LG. SERVICE PENSION BOARD</i>           | <i>54,444.32</i>  | <i>54,444.32</i>  |
| <i>VIII</i>  | <i>LG AUDIT</i>                            | <i>163,889.02</i> | <i>163,889.02</i> |
| <i>IX</i>    | <i>LIBRARY BOARD</i>                       | <i>150,277.88</i> | <i>150,277.88</i> |
| <i>X</i>     | <i>MIN.OF BUDGET AND ECONOMIC PLANNING</i> | <i>20,833.25</i>  | <i>20,833.25</i>  |
| <i>XI</i>    | <i>MIN. OF AGRIC</i>                       | <i>270,555.38</i> | <i>270,555.38</i> |
| <i>XII</i>   | <i>MIN. OF FINANCE</i>                     | <i>896,667.24</i> | <i>896,667.24</i> |
| <i>XIII</i>  | <i>MIN.OF INFORMATION</i>                  | <i>769,438.80</i> | <i>769,438.80</i> |
| <i>XIV</i>   | <i>MIN. OF WOMEN AFFAIRS</i>               | <i>150,941.35</i> | <i>150,941.35</i> |
| <i>XV</i>    | <i>MIN. OF WORKS</i>                       | <i>331,111.04</i> | <i>331,111.04</i> |
| <i>XVI</i>   | <i>STATE AUDIT</i>                         | <i>1,666.66</i>   | <i>1,666.66</i>   |
| <i>XVII</i>  | <i>PILGRIMS WELFARE BOARD</i>              | <i>83,333.40</i>  | <i>83,333.40</i>  |
| <i>XVIII</i> | <i>RADIO SERVICE</i>                       | <i>144,444.56</i> | <i>144,444.56</i> |
| <i>XIX</i>   | <i>RURAL ELECTRICITY BOARD</i>             | <i>266,666.64</i> | <i>266,666.64</i> |
| <i>XX</i>    | <i>STATE BUREAU OF STATISTIC</i>           | <i>89,999.91</i>  | <i>89,999.91</i>  |
| <i>XXI</i>   | <i>SUBEB</i>                               | <i>112,499.47</i> | <i>112,499.47</i> |
| <i>XXII</i>  | <i>S.G.S OFFICE</i>                        | <i>54,722.14</i>  | <i>54,722.14</i>  |
| <i>XXIII</i> | <i>URBAN AND REGIONAL PLANING BOARD</i>    | <i>41,666.70</i>  | <i>41,666.70</i>  |
| <i>XXIV</i>  | <i>HSMB</i>                                | <i>290,277.94</i> | <i>290,277.94</i> |

|              |                  |                     |                     |
|--------------|------------------|---------------------|---------------------|
| XXV          | MIN.OF EDUCATION | 785,603.06          | 785,603.06          |
| <b>TOTAL</b> |                  | <b>6,430,399.03</b> | <b>6,430,399.03</b> |

**TABLE IV**

| <b>HOUSING LOAN DEDUCTION FOR THE YEAR</b>           |                                     |                      |                      |
|--|-------------------------------------|----------------------|----------------------|
| <b>REMITTED TO GENERAL MANAGER HOUSING AUTHORITY</b> |                                     |                      |                      |
| <b>SN</b>  | <b>MIN/DEPT</b>                     | <b>AMOUNT</b>        | <b>TOTAL</b>         |
| I  | D.E.T                               | 294,225.61           | 294,225.61           |
| II   | MIN.OF BUDGET AND ECONOMIC PLANNING | 1,694,410.11         | 1,694,410.11         |
| III  | MIN.OF RURAL AND SOCIAL DEV.        | 7,656,078.96         | 7,656,078.96         |
| IV   | MIN. OF WORKS                       | 3,238,349.22         | 3,238,349.22         |
| V  | H.S.M.B                             | 1,359,675.87         | 1,359,675.87         |
| <b>TOTAL</b>   |                                     | <b>14,242,739.77</b> | <b>14,242,739.77</b> |

**TABLE V**

| <b>SALARY ADVANCE DEDUCTION FOR THE YEAR</b> |                              |                  |                  |
|--|------------------------------|------------------|------------------|
| <b>REMITTED TO ACCOUNTANT GENERAL</b>        |                              |                  |                  |
| <b>SN</b>                                    | <b>MIN/DEPT</b>              | <b>AMOUNT</b>    | <b>TOTAL</b>     |
| I  | DEPT OF EMPLOYMENT PROMOTION | 30,000.00        | 30,000.00        |
| II   | MIN.OF FINANCE               | 20,000.00        | 20,000.00        |
| III  | LIBRARY BOARD                | 10,000.00        | 10,000.00        |
| <b>TOTAL</b>                                 |                              | <b>60,000.00</b> | <b>60,000.00</b> |

**TABLE VI**

| <b>NLC LOAN DEDUCTION FOR THE YEAR</b> |   |                   |                   |
|--|---|-------------------|-------------------|
| <b>REMITTED TO CHAIRMAN NLC</b>        |   |                   |                   |
| <b>SN</b>                              | <b>MIN/DEPT</b>                           | <b>AMOUNT</b>     | <b>TOTAL</b>      |
| I                                      | MINISTRY OF BASIC AND SECONDARY EDUCATION | 300,000.00        | 300,000.00        |
| <b>TOTAL</b>                           |   | <b>300,000.00</b> | <b>300,000.00</b> |

**B. Payment of Gratuity:**

*The sum of ~~₦~~8,269,689,173.30 was budgeted for payment of Gratuity and Accrued Pension within the year and the sum of ~~₦~~8,233,872,916.95 was paid to 2,655 Retired/Death leaving a balance of ~~₦~~35,816,256.35 and there was liability of Gratuity and Accrued Pension to the tune of ~~₦~~1,437,018,471.62 as at 31<sup>st</sup> December, 2025*

**SUMMARY OF DEBTORS**

| S/N   | ISSUING MDA               | DATE                   | NATURE OF LOAN                                | AMOUNT LOANED ₦   | ADDITIONAL AMOUNT LOANED 2025 ₦ | TOTAL AMOUNT LOANED ₦ | REPAYMENT ₦      | OUTSTANDING ₦     |
|-------|---------------------------|------------------------|---|-------------------|---------------------------------|-----------------------|------------------|-------------------|
| i.    | Ministry of finance       | May, 2015 to May, 2023 | Loan Granted to Local Governments.            | 30,127,852,014.49 | 0                               | 30,127,852,014.49     | 8,614,717,735.41 | 21,513,134,279.08 |
| ii.   | Ministry of Finance       |                        | Refurbishing Loan to State Civil Servants.    | 347,328,281.55    | 0.00                            | 347,328,281.55        | 36,094,196.65    | 311,234,084.90    |
| iii.  | Katsina State Water Board |                        | Proceed from Water Consumers                  | 997,504,183.00    | 0.00                            | 997,504,183.00        | 403,749,620.00   | 593,754,563.00    |
| iv.   | Min. of Commerce          | 7/8/2018               | Nigeria Union of Road Transport Workers.      | 144,000,000.00    | 0                               | 144,000,000.00        | 12,305,613.22    | 131,694,386.78    |
| v.    | Min. of Commerce          | Dec., 2010             | Association of Traders and Skill Acquisition. | 300,000,000.00    | 0                               | 300,000,000.00        | 0                | 300,000,000.00    |
| vi.   | Min. of Commerce          | 7/8/2018               | Association of Kola-nut Sellers               | 30,000,000.00     | 0                               | 30,000,000.00         | 0                | 30,000,000.00     |
| vii.  | Min Commerce              |                        | Saulawa Machines                              | 12,000,000.00     | 0.00                            | 12,000,000.00         | 1,000,000.00     | 11,000,000.00     |
| viii. | Mini. Of Commerce         | 21/06/2021             | A.A Huda Multi-Purpose Cooperative Society    | 2,922,500.00      | 0                               | 2,922,500.00          | 0                | 2,922,500.00      |
| ix.   | Min. of Commerce          |                        | Kafur Handset Repairs                         | 2,000,000.00      | 0                               | 2,000,000.00          | 0                | 2,000,000.00      |
| x.    | Katsina Motel             | 27/10/2010             | Loan To Hotel Management Service.             | 130,000,000.00    | 0                               | 130,000,000.00        | 36,448,405.68    | 93,551,594.32     |

|        |                                    |            |  |                   |       |                   |                  |                  |
|--------|------------------------------------|------------|--|-------------------|-------|-------------------|------------------|------------------|
| xi.    | <i>Fatima Baika Central Market</i> |            | <i>Rent Arrears against Traders.</i>                                 | 47,408,060.00     | 0.00  | 47,408,060.00     | 3,113,223.00     | 44,294,837.00    |
| xii.   | KTARDA                             | 31/12/2017 | <i>Animal Traction Loan</i>  | 553,715,000.00    | 0     | 553,715,000.00    | 11,195,000.00    | 542,520,000.00   |
| xiii.  | <i>Ministry of finance</i>         |            | <i>Federal Government Bailout for Local Governments.</i>             | 6,722,495,090.28  | 0..00 | 6,722,495,090.28  | 0                | 6,722,495,090.28 |
| xiv.   | <i>Housing Authority</i>           |            | <i>Outstanding Loan of Houses Allocated to Individuals.</i>          | 10,148,541,764.11 | 0.00  | 10,148,541,764.11 | 8,256,191,204.61 | 1,892,350,559.50 |
| xv.    | KASEED                             | 19/10/2015 | <i>Loan disbursed to 58,107 Individual Beneficiaries.</i>            | 2,497,109,778.00  | 0     | 2,497,109,778.00  | 258,483,607.25   | 2,238,626,170.75 |
| xvi.   | KTARDA                             |            | <i>Small, Medium and Large Scale Farmers Loan</i>                    | 125,000,000.00    | 0     | 125,000,000.00    | 9,778,300.00     | 115,221,700.00   |
| xvii.  | KTARDA                             |            | <i>Water Pump Loan Package</i>                                       | 125,470,300.00    | 0.00  | 125,470,300.00    | 7,977,400.00     | 117,492,900.00   |
| xviii. | KTARDA                             | 2013       | <i>Animal Traction Programme (ATP), 2013</i>                         | 97,965,000.00     | 0     | 97,965,000.00     | 4,525,000.00     | 93,440,000.00    |
| xix.   | KTARDA                             | 2014       | <i>Animal Traction Programme (ATP), 2014</i>                         | 447,750,000.00    | 0     | 447,750,000.00    | 17,944,400.00    | 429,805,600.00   |
| xx.    | <i>Ministry of Agriculture</i>     |            | <i>Unvalidated farmers</i>   | 480,950,455.99    | 0     | 480,950,455.99    | 295,000,000.00   | 185,950,455.99   |
| xxi.   | <i>Ministry of Agriculture</i>     | 2017       | <i>CBN ABP Anchor Borrower Loan 2017 (Wet Season) Input Supplies</i> | 779,889,000.00    | 0     | 779,889,000.00    | 80,000,000.00    | 699,889,000.00   |

|              |                          |             |                          |                          |                          |
|--------------|--------------------------|-------------|--------------------------|--------------------------|--------------------------|
| <b>TOTAL</b> | <b>54,119,901,427.42</b> | <b>0.00</b> | <b>54,119,901,427.42</b> | <b>54,862,591,214.09</b> | <b>36,071,377,721.60</b> |
|--------------|--------------------------|-------------|--------------------------|--------------------------|--------------------------|

*\*Payment of ₦10,000,000.00 was effected by Imams Farm Integrated Limited under KASEED Loan.*

*I strongly advised that a high powered Committee should be instituted or the matter be referred to Multi-door Court for arbitration to recover the sum of ₦36,071,377,721.60 from the Debtors.*

**OUTSTANDING FEDERAL GOVERNMENT BAILOUT ₦6,722,495,090.28  
AGAINST 34 LOCAL GOVERNMENT COUNCILS**

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

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

**KATSINA STATE DEBT PROFILE**  
**FROM JANUARY – DECEMBER, 2025**

| <b>S/N</b> | <b>DEBT PROFILE</b>  | <b>AMOUNT</b>     | <b>TOTAL AMOUNT</b>      |
|------------|--|-------------------|--------------------------|
| <b>1.</b>  | <b>DOMESTIC DEBT</b>   |                   |                          |
|            | <i>Pension and Gratuity</i>  | 1,437,018,471.62  |                          |
|            | <i>Contractors Arrears</i>   | 1,594,432,880.43  |                          |
|            | <i>Sukuk Bond</i>  | 11,432,725,208.00 | <b>14,464,176,560.05</b> |
|            |  |                   |                          |
| <b>2.</b>  | <b>EXTERNAL DEBT</b>   |                   |                          |
|            | <i>Katsina State Health system Dev, IV ADF</i>                                 | 1,469,659.01      |                          |
|            | <i>Katsina State Health system Dev, IV ADF</i>                                 | 1,310,725.69      |                          |
|            | <i>Katsina State Rural Access &amp; Agric Marketing Project</i>                | 4,114,599.89      |                          |
|            | <i>Katsina State Small Earth Dam (Const. &amp; Rehab)</i>                      | 125,192.84        |                          |
|            | <i>Katsina State Multi State Water 50%</i>                                     | 3,609,719.12      |                          |
|            | <i>Katsina State Universal Basic Education IDA</i>                             | 1,775,145.30      |                          |
|            | <i>Katsina State Health System Development</i>                                 | 1,005,494.20      |                          |
|            | <i>Katsina State Local Empowerment and Env.</i>                                | 5,221,901.78      |                          |
|            | <i>Katsina State HIV/AIDS IDA</i>  | 1,015,084.76      |                          |
|            | <i>Katsina State Community &amp; Social Dev.</i>                               | 3,784,624.78      |                          |
|            | <i>Katsina State Third National Fadama Dev.</i>                                | 3,325,006.16      |                          |
|            | <i>Katsina State Second HIV/AIDS</i>   | 4,082,248.28      |                          |
|            | <i>Katsina State Community &amp; Social Dev. Project</i>                       | 0.00              |                          |
|            | <i>Katsina State Community Based Agric &amp; Rural Dev. Project</i>            | 2,159,491.40      |                          |
|            | <i>KTSG Adolescent Girl Initiative for Learning and Empowerment Project</i>    | 62,155,412.59     |                          |
|            | <i>KTSG Accelerated Nutrition Result</i>                                       | 7,025,781.63      |                          |
|            | <i>Katsina State Nigeria for Women</i>   | 3,000,000.00      |                          |
|            | <i>KTSG Agric &amp; Community Development Project</i>                          | 4,142,732.45      |                          |
|            | <i>KTSG FADAMA Development</i>   | 3,711,525.77      |                          |
|            | <i>KTSG AGRO Climate Resilience in SEMI-ARID Landscapes (ACreSAL) Project</i>  | 65,212,454.12     |                          |
|            | <i>KTSG Nigeria Sustainable Urban and Rural Water Supply Sanitation Agency</i> | 10,825,002.49     |                          |

|  |   |                       |                                    |
|--|---|-----------------------|------------------------------------|
|  | <i>KTSG Nigeria Erosion and Watershed Management Project I</i>      | 1,352,157.40          |                                    |
|  | <i>KTSG Rural Access and Agricultural Marketing Project (RAAMP)</i> | 10,196,260.06         |                                    |
|  | <b>USD</b>  | <b>200,620,219.72</b> | <b><u>287,942,176,555.33</u></b>   |
|  |   | <b>Total =</b>        | <b>302,406,353,115.38</b><br>===== |

**Notes**

(a) *Naira Equivalent as at 31<sup>st</sup> December, 2025 @ ₦1,435.26 x USD200,620,219.72 = ₦287,942,176,555.33*

(b) *It was observed that the under stated Debt have discrepancies which was not resolved up to the time of writing this report. The reconciliation was ongoing between Office of the Accountant General and Debt Management Office (DMO), Abuja;*

(i) ***KTSG HEALTH SYSTEM DEVELOPMENT IV: -***

*The figure submitted by the Debt Management Office (Abuja) as at 31<sup>st</sup> December, 2025 was (USD1,469,659.01) but there was slight increase in the figure as at 31<sup>st</sup> December, 2024 by (USD122,920.79).*

(ii) ***KATSINA STATE RURAL ACCESS AND AGRIC MARKETING PROJECT:-***

*The figure submitted by the Debt Management Office (Abuja) as at 31<sup>st</sup> December, 2025 was (USD4,114,599.89) but there was slight increase in the figure as at 31<sup>st</sup> December, 2024 by (USD478,799.93).*

(iii) ***KTSG UBE.: -***

*The figure submitted by the Debt Management Office (Abuja) as at 31<sup>st</sup> December, 2025 was (USD1,775,145.30) but there was slight increase in the figure as at 31<sup>st</sup> December, 2024 by (USD27,935.20).*

(iv) **KTSG COMMUNITY & SOCIAL DEVELOPMENT PROJECT:**

*The figure submitted by the Debt Management Office (Abuja) as at 31<sup>st</sup> December, 2025 was (USD3,784,624.78) but there was slight increase in the figure as at 31<sup>st</sup> December, 2024 by (USD97,282.15).*

(v) **KTSG THIRD NATIONAL FADAMA PROJECT:**

*The figure submitted by the Debt Management Office (Abuja) as at 31<sup>st</sup> December, 2025 was (USD3,325,006.16) but there was slight increase in the figure as at 31<sup>st</sup> December, 2024 by (USD85,382.96).*

(vi) **KTSG SECOND HIV/AID PROGRAMME:**

*The figure submitted by the Debt Management Office (Abuja) as at 31<sup>st</sup> December, 2025 was (USD4,082,248.28) but there was slight increase in the figure as at 31<sup>st</sup> December, 2024 by (USD103,455.72).*

**EXTERNAL DEBT PORTIFOLIO**  
**AS AT 31<sup>ST</sup> DECEMBER, 2025**

| <b>S/N</b> | <b>CREDITOR</b> | <b>PROJECT</b>  | <b>PROJECT DATE</b> | <b>LOAN AMOUNT ₦</b> | <b>DEBT OUTSTANDING USD</b> |
|------------|-----------------|---|---------------------|----------------------|-----------------------------|
|            | <i>AFDF</i>     | <i>Katsina State Health system Dev, IV ADF</i>                              | <i>13/10.2003</i>   | <i>1,543,376.80</i>  | <i>1,469,659.01</i>         |
|            | <i>AFDF</i>     | <i>Katsina State Health system Dev, IV ADF</i>                              | <i>13/10/2003</i>   | <i>1,820,452.50</i>  | <i>1,310,725.69</i>         |
|            | <i>BADEA</i>    | <i>Katsina State Rural Access &amp; Agric Marketing Project</i>             | <i>1/1/2009</i>     | <i>1,500,000.00</i>  | <i>4,114,599.89</i>         |
|            | <i>IDA</i>      | <i>Katsina State Small Earth Dam (Const. &amp; Rehab)</i>                   | <i>14/12/2002</i>   | <i>35,131,188.10</i> | <i>125,192.84</i>           |
|            | <i>IDA</i>      | <i>Katsina State Multi State Water 50%</i>                                  | <i>9/9/2003</i>     | <i>5,000,000.00</i>  | <i>3,609,719.12</i>         |
|            | <i>IDA</i>      | <i>Katsina State Universal Basic Education IDA</i>                          | <i>1/3/2003</i>     | <i>1,276,412.80</i>  | <i>1,775,145.30</i>         |
|            | <i>IDA</i>      | <i>Katsina State Health System Development</i>                              | <i>13/6/2006</i>    | <i>7,414,743.20</i>  | <i>1,005,494.20</i>         |
|            | <i>IDA</i>      | <i>Katsina State Local Empowerment and Env.</i>                             | <i>22/12/2005</i>   | <i>1,456,292.10</i>  | <i>5,221,901.78</i>         |
|            | <i>IDA</i>      | <i>Katsina State HIV/AIDS IDA</i>   | <i>15/4/2009</i>    | <i>3,250,000.00</i>  | <i>1,015,084.76</i>         |
|            | <i>IDA</i>      | <i>Katsina State Community &amp; Social Dev.</i>                            | <i>17/9/2009</i>    | <i>2,858,563.00</i>  | <i>3,784,624.78</i>         |
|            | <i>IDA</i>      | <i>Katsina State Third National Fadama Dev.</i>                             | <i>21/4/2011</i>    | <i>3,343,202.00</i>  | <i>3,325,006.16</i>         |
|            | <i>IDA</i>      | <i>Katsina State Second HIV/AIDS</i>  | <i>*28/2/2015</i>   | <i>4,000,000.00</i>  | <i>4,082,248.28</i>         |
|            | <i>IFAD</i>     | <i>Katsina State Community &amp; Social Dev. Project</i>                    | <i>24/10/2002</i>   | <i>3,000,000.00</i>  | <i>0.00</i>                 |
|            |                 | <i>Katsina State Community Based Agric &amp; Rural Dev. Project</i>         | <i>21/12/2020</i>   | <i>3,500,000.00</i>  | <i>2,159,491.40</i>         |
|            |                 | <i>KTSG Adolescent Girl Initiative for Learning and Empowerment Project</i> | <i>01/01/2024</i>   | <i>58,456,166.45</i> | <i>62,155,412.59</i>        |
|            |                 | <i>KTSG Accelerated Nutrition Result</i>                                    | <i>01/01/2024</i>   | <i>6,413,365.77</i>  | <i>7,025,781.63</i>         |

|  |  |                   |                      |                              |
|--|--|-------------------|----------------------|------------------------------|
|  | <i>Katsina State Nigeria for Women</i>   | <i>31/01/2025</i> | <i>3,000,000.00</i>  | <i>3,000,000.00</i>          |
|  | <i>KTSG Agric &amp; Community Development Project</i>                          | <i>01/01/2025</i> | <i>4,142,732.45</i>  | <i>4,142,732.45</i>          |
|  | <i>KTSG FADAMA Development</i>   | <i>01/01/2025</i> | <i>3,711,525.77</i>  | <i>3,711,525.77</i>          |
|  | <i>KTSG AGRO Climate Resilience in SEMI-ARID Landscapes (ACreSAL) Project</i>  | <i>01/01/2025</i> | <i>65,212,454.12</i> | <i>65,212,454.12</i>         |
|  | <i>KTSG Nigeria Sustainable Urban and Rural Water Supply Sanitation Agency</i> | <i>01/01/2025</i> | <i>10,825,002.49</i> | <i>10,825,002.49</i>         |
|  | <i>KTSG Nigeria Erosion and Watershed Management Project I</i>                 | <i>01/01/2025</i> | <i>1,352,157.40</i>  | <i>1,352,157.40</i>          |
|  | <i>KTSG Rural Access and Agricultural Marketing Project (RAAMP)</i>            | <i>01/01/2025</i> | <i>10,196,260.06</i> | <i>10,196,260.06</i>         |
|  | <b><i>TOTAL</i></b>  |                   | <b><i>USD</i></b>    | <b><i>200,620,219.72</i></b> |

(a) NAIRA EQUIVALENT AS AT 31<sup>st</sup> December, 2025 @ ~~₦~~1,435.26 x USD200,620,219.72 = **₦287,942,176,555.33**

## **KATSINA STATE DOMESTIC DEBT PORTFOLIO SUMMARY 2020 TO 2025**

| S/N  | LOAN DISCRIPTION                           | 2020                     | 2021                     | 2022                     | 2023                     | 2024                     | 2025                     |
|------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|      |  | ₦                        | ₦                        | ₦                        | ₦                        | ₦                        | ₦                        |
| i.   | Budget Support                             | 17,500,292,959.27        | 17,434,822,233.97        | 17,303,880,783.37        | 11,706,425,969.00        | 11,706,425,969.00        | 0.00                     |
| ii.  | Salary Bailout                             | 8,499,749,666.48         | 8,222,583,916.46         | 7,668,252,416.42         | 7,982,860,163.94         | 7,982,860,163.94         | 0.00                     |
| iii. | Excess Crude Oil<br>(Infrastructural Loan) | 7,883,333,333.33         | 7,583,333,333.29         | 7,083,333,333.25         | 7,446,291,253.90         | 7,446,291,253.90         | 0.00                     |
| iv.  | Bridging facility                          | 0.00                     | 0.00                     | 0.00                     | 0.00                     | 18,043,082,742.84        | 0.00                     |
| v.   | Bond (SUKUK)                               | 0.00                     | 18,754,331,927.50        | 8,554,331,927.50         | 31,223,759,807.00        | 22,184,715,208.00        | 11,432,725,208.00        |
| vi.  | Contractors Arrears                        | 16,568,569,225.84        | 6,861,149,779.50         | 2,137,656,070.05         | 2,083,266,699.74         | 2,083,266,699.74         | 1,594,432,880.43         |
| vii. | Pension and Gratuity                       | 2,482,811,826.56         | 6,866,407,175.12         | 4,324,573,562.96         | 11,620,381,966.85        | 5,801,106,952.90         | 1,437,018,471.62         |
|      | <b>TOTAL</b>                               | <b>54,237,768,132.41</b> | <b>66,675,639,486.81</b> | <b>47,625,039,214.56</b> | <b>72,215,996,982.47</b> | <b>75,247,748,990.32</b> | <b>59,642,836,689.73</b> |

## **NOTES TO DEBT PROFILE**

### **i) SUKUK BOND**

*Due to dwindling revenue KTSG engaged Minaret SUKUK Company Limited, to obtained a Bond via Ijarah up to ₦55,000,000,000.00 to fund various development project in the state. The Bond are to be raise in series with the 1<sup>st</sup> series of ₦22,100,000,000.00 Maturity of 7years (2022-2028) at 15% Interest. Current balance of ₦11,432,725,208.00 as at 31<sup>st</sup> December, 2025.*

#### **NOTE:**

*The balance as at 31<sup>st</sup> December, 2024 was ₦22,184,715,208.00. The Bond decreased with the sum of ₦10,751,990,000.00*

### **ii) CONTRACTOR ARREARS**

*Contractors Arrears comprises the outstanding payment to contractors for various work carried out and contracted by the state. Current balance stands at ₦1,594,432,880.43, a total debt service of ₦488,833,819.31.*

### **iii) PENSION AND GRATUITY**

*The Pension and Gratuity Arrears consist of outstanding payment of Accrued pension and gratuity to the deceased and retired staff, the total amount stood at ₦1,437,018,471.62.*

*iv) The following 4No. Borrowings have been liquidated by the Federal Government of Nigeria, the loan facilities are hereby stand as liquidated and no more deductions from FAAC;*

- ✓ Salary Bail Out*
- ✓ Budget Support*
- ✓ Excess Crude Oil (Infrastructural Loan)*
- ✓ Bridging Facility*

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

| <b>S/N</b> | <b>NAME OF PARASTATALS, BOARD AND INSTITUTIONS</b>         | <b>LAST AUDITED YEAR</b> | <b>YEAR UN-AUDITED</b> | <b>REMARKS</b> |
|------------|--|--------------------------|------------------------|----------------|
| i          | <i>Pilgrims Welfare Board</i>                              | 2024                     | 2025                   | <i>Audited</i> |
| Ii         | <i>Scholarship Trust Fund</i>                              | 2024                     | 2025                   | <i>Audited</i> |
| Iii        | <i>K T A R D A</i>   | 2024                     | 2025                   | <i>Audited</i> |
| V          | <i>State Independent Electoral Com</i>                     | 2024                     | 2025                   | <i>Audited</i> |
| V          | <i>Hotels Board</i>  | 2024                     | 2025                   | <i>Audited</i> |
| Vi         | <i>S U B E B</i>   | 2024                     | 2025                   | <i>Audited</i> |
| Vii        | <i>H S M B</i>   | 2024                     | 2025                   | <i>Audited</i> |
| Viii       | <i>College Of Health Science</i>                           | 2024                     | 2025                   | <i>Audited</i> |
| Ix         | <i>Primary Health Care Dev A (PHCDA)</i>                   | 2024                     | 2025                   | <i>Audited</i> |
| X          | <i>Farmers Supply Company FASCOT</i>                       | 2024                     | 2025                   | <i>Audited</i> |
| Xi         | <i>Katsina State Water Board</i>                           | 2024                     | 2025                   | <i>Audited</i> |
| Xii        | <i>R U W A S S A</i>                                       | 2024                     | 2025                   | <i>Audited</i> |
| Xiii       | <i>K I P D E C O</i>                                       | 2024                     | 2025                   | <i>Audited</i> |
| Xiv        | <i>U M Y U</i>   | 2024                     | 2025                   | <i>Audited</i> |
| Xv         | <i>H U K P</i>   | 2024                     | 2025                   | <i>Audited</i> |
| Xvi        | <i>Isa Kaita College of Education</i>                      | 2024                     | 2025                   | <i>Audited</i> |
| Xvii       | <i>C L G S Daura</i>                                       | 2024                     | 2025                   | <i>Audited</i> |
| Xviii      | <i>Fatima Baika Central Market</i>                         | 2024                     | 2025                   | <i>Audited</i> |
| Xix        | <i>Katsina State Radio Service</i>                         | 2024                     | 2025                   | <i>Audited</i> |
| Xx         | <i>K T T V</i>   | 2024                     | 2025                   | <i>Audited</i> |
| Xxi        | <i>Katsina State Library Board</i>                         | 2024                     | 2025                   | <i>Audited</i> |
| Xxii       | <i>History and Culture Bureau</i>                          | 2024                     | 2025                   | <i>Audited</i> |
| Xxiii      | <i>S E P A</i>   | 2024                     | 2025                   | <i>Audited</i> |
| Xxiv       | <i>K U R P B</i>   | 2024                     | 2025                   | <i>Audited</i> |
| Xxv        | <i>Katsina State Transport Authority (K T S T A)</i>       | 2024                     | 2025                   | <i>Audited</i> |
| Xxvi       | <i>Katsina State Housing Authority</i>                     | 2024                     | 2025                   | <i>Audited</i> |
| xxvii      | <i>K A S R O M A</i>                                       | 2024                     | 2025                   | <i>Audited</i> |
| xxviii     | <i>Rural Electrification Board (REB)</i>                   | 2024                     | 2025                   | <i>Audited</i> |
| Xxix       | <i>S E M A</i>   | 2024                     | 2025                   | <i>Audited</i> |
| Xxx        | <i>STEB</i>  | 2024                     | 2025                   | <i>Audited</i> |
| Xxxi       | <i>Institute Of Technology (ICT)</i>                       | 2024                     | 2025                   | <i>Audited</i> |
| xxxii      | <i>College Of Nursing and Midwifery</i>                    | 2024                     | 2025                   | <i>Audited</i> |
| xxxiii     | <i>K T S Board of Internal Revenue</i>                     | 2024                     | 2025                   | <i>Audited</i> |
| xxxiv      | <i>Drugs and Medical Supply Agency</i>                     | 2024                     | 2025                   | <i>Audited</i> |
| Xxxv       | <i>Contributory Healthcare Management Agency (KTSCHMA)</i> | 2024                     | 2025                   | <i>Audited</i> |
| xxxvi      | <i>Bureau of Public Procurement</i>                        | 2024                     | 2025                   | <i>Audited</i> |
| xxxvii     | <i>KASSAROTA</i>   | 2024                     | 2025                   | <i>Audited</i> |
| xxxviii    | <i>S A C A</i>   | 2024                     | 2025                   | <i>Audited</i> |
| xxxix      | <i>KASEDA (NG CARE)</i>                                    | 2024                     | 2025                   | <i>Audited</i> |
| xxxx       | <i>Katsina State Care's Coordinating Unit (SCCU)Budget</i> | 2024                     | 2025                   | <i>Audited</i> |

|         |  |             |             |                |
|---------|--|-------------|-------------|----------------|
| xxxxi   | <i>Community and Social Dev. Agency (NG Care Programme)</i>                    | <i>2024</i> | <i>2025</i> | <i>Audited</i> |
| xxxvii  | <i>Katsina State FADAMA Care's Coordinating Off.</i>                           | <i>2024</i> | <i>2025</i> | <i>Audited</i> |
| xxxviii | <i>Agency for Mass Education</i>   | <i>2024</i> | <i>2025</i> | <i>Audited</i> |
| xxxix   | <i>Katsina State Geographic Information Services (KATGIS)</i>                  | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |
| xl      | <i>Katsina Directorate of Information and Communication Technology (KDICT)</i> | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |
| xli     | <i>Katsina Asset Management Agency (KASAMA)</i>                                | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |
| xlii    | <i>Katsina State Development Management Board (KSDMB)</i>                      | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |
| xliii   | <i>Katsina State Irrigation Authority (KTIDA)</i>                              | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |
| xliiii  | <i>Katsina State Enterprises Development Agency (KASEDA)</i>                   | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |
| xliv    | <i>Katsina State Mining Exploration Company (KEMCO)</i>                        | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |
| xlv     | <i>Katsina State Investment Promotion Agency(KIPA)</i>                         | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |
| xlvii   | <i>State Bureau of Statistics</i>  | <i>Nil</i>  | <i>2025</i> | <i>Audited</i> |

# MANAGEMENT REPORT

## A. VALUE FOR MONEY AUDIT

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

| S/N | MDAs  | CONTRACT TYPE   | OBSERVATION | LOCATION             | PROJECT STATUS | CONTRACT I.SUM N  | AMOUNT PAID N    | UNACCOUNTED FUND N | REMARK |
|-----|---|---|-------------|----------------------|----------------|-------------------|------------------|--------------------|--------|
| 1.  | Ministry of Works Housing & Transport katsina state | Dualization of Yandaki to Shinkafi Road   | - -         | Katsina, Katsina LGA | 100%           | 12,678,513,746.82 | 5,071,406,498.73 | -                  | -      |
| 2.  | Ministry of Works Housing & Transport katsina state | Dualization of Water Board Round about to Kofar Sauri to Central Mosque Roundabout. | - -         | Katsina, Katsina LGA | 60%            | 6,603,888,250.50  | 2,641,555,300.20 | -                  | -      |
| 3.  | Ministry of Works Housing & Transport katsina state | Construction of Rimaye to Sukuntuni to Karaduwa Road                                | - -         | Kankia & Matazu LGA  | 100%           | 4,390,939,047.02  | 3,470,891,385.32 | -                  | -      |
| 4.  | Ministry of Works Housing & Transport katsina state | Construction of Marabar Musawa to Gingin to Tabanni to Kano Boarder Road            | - -         | Musawa LGA           | 100%           | 3,849,365,532.71  | 2,743,030,742.36 | -                  | -      |
| 5.  | Ministry of Works Housing & Transport katsina state | Construction of Tashar Indo to Baryawa to Tsagem to Muduru (28km)                   | - -         | Dutsi LGA            | 60%            | 4,536,499,349.50  | 1,979,685,285.66 | -                  | -      |
| 6.  | Ministry of Works Housing & Transport katsina state | Construction of Kankia to Dangamau to Kusada to Kafarda to Yaya Road.               | - -         | Kankia & Kusada LGA  | 92%            | 4,771,522,026.48  | 2,736,633,175.35 | -                  | -      |

|     |   |   |   |   |             |      |                  |                  |   |   |
|-----|---|---|---|---|-------------|------|------------------|------------------|---|---|
| 7.  | Ministry of Works Housing & Transport katsina state | Construction of Filin Polo to Ring Road (Single Carriage way)   | - | - | Katsina LGA | 56%  | 4,206,238,538.06 | 1,683,295,415.22 | - | - |
| 8.  | Ministry of Works Housing & Transport katsina state | Construction of Security Consultative Centre  | - | - | Katsina LGA | 80%  | 747,345,026.19   | -                | - | - |
| 9.  | Ministry of Works Housing & Transport katsina state | Construction of Central store No.2 LOT 3  | - | - | Katsina LGA | 97%  | 390,837,972.47   | 156,335,188.99   | - | - |
| 10. | Ministry of Works Housing & Transport katsina state | Construction of Malam Dikko Umaru Radda (PhD) Con. Trade & Investment House                           | - | - | Katsina LGA | 85%  | 512,015,069.96   | 204,806,027.98   | - | - |
| 11. | Ministry of Works Housing & Transport katsina state | Construction of Additional Structures at Liason office Abuja  | - | - | Abuja       | 40%  | 2,366,226,306.04 | 922,490,522.42   | - | - |
| 12. | Ministry of Works Housing & Transport katsina state | Construction of Additional office to Accommodate MDAs and access Road, Drainage, Gate and Gate House. | - | - | Katsina LGA | 56%  | 1,496,336,462.45 | 598,534,584.98   | - | - |
| 13. | Ministry of Works Housing & Transport katsina state | Renovation and Upgrading of some Katsina State properties at Ibrahim Zaki Road, Kaduna (Phase I)      | - | - | Kaduna      | 100% | 256,322,995.21   | 256,322,995.21   | - | - |

|     |   |   |   |                        |      |                |                |   |   |
|-----|---|---|---|------------------------|------|----------------|----------------|---|---|
| 14. | Ministry of Works Housing & Transport katsina state | Renovation, Remodelling and Upgrading of Usman Danfodio Juma 'at Mosque Modoji Katsina        |   | Katsina LGA            | 100% | 253,676,092.44 | 253,676,092.44 | - | - |
| 15. | Ministry of Works Housing & Transport katsina state | Construction of Katsina State Properties located at Ibrahim Zaki Road Kaduna (Phase II)       | - | Kaduna                 | 100% | 514,009,000.00 | 205,603,600.00 | - | - |
| 16. | Ministry of Environment katsina state               | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | Shantali Batagarawa LG | 100% | 78,478,890.76  | 78,478,890.76  | - | - |
| 17. | Ministry of Environment katsina state               | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | Masabo, Rimi LG        | 100% | 73,509,024.40  | 73,509,024.40  | - | - |
| 18. | Ministry of Environment katsina state               | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | Radda Charanchi LG     | 100% | 115,662,710.35 | 115,481,563.44 | - | - |
| 19. | Ministry of Environment katsina state               | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | Safana, Safana LG      | 100% | 94,554,942.74  | 94,554,942.74  | - | - |

|     |                                       |   |   |                                 |      |                |                |   |   |
|-----|---------------------------------------|---|---|---------------------------------|------|----------------|----------------|---|---|
| 20. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N5,940,000.00. After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected. | Dutsen safe, Kaita LG           | 100% | 86,788,320.78  | 86,658,138.30  | - | - |
| 21. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N8,190,000.00 After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected.  | Kurfi 'A' Kurfi LG              | *    | 151,061,145.59 | 150,834,553.88 | - | - |
| 22. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - -   | Unguwar Kadangaru, Dutsin-ma LG | 100% | 145,955,190.34 | 145,736,735.30 | - | - |
| 23. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - -   | Gwarjo Gwarjo Mai'adua LG       | 100% | 45,529,126.86  | 45,454,871.83  | - | - |
| 24. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - -   | Rimaye, Kankia LG               | 100% | 72,006,807.86  | 71,730,574.52  | - | - |

|     |                                       |   |   |                      |      |                |                |   |   |
|-----|---------------------------------------|---|---|----------------------|------|----------------|----------------|---|---|
| 25. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N7,020,800.00. After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected. | Daura 'A' Daura LG   | 100% | 101,777,603.11 | 101,777,603.11 | - | - |
| 26. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N2,730,078.00. After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected. | Katsayal, Sandamu LG | 100% | 125,587,938.21 | 125,587,938.21 | - | - |
| 27. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N4,550,130.00 After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected.  | Maibara, Baure LG    | 100% | 107,163,194.10 | 105,947,668.73 | - | - |
| 28. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N2,644,000.00. After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected. | Dokawa, Mashi LG     | 100% | 83,932,247.92  | 33,572,899.17  | - | - |

|     |                                       |   |  |                          |      |                |                |   |   |
|-----|---------------------------------------|---|--|--------------------------|------|----------------|----------------|---|---|
| 29. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N10,786,025.00. After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected. | Gaiwa, Bindawa LG        | 100% | 75,805,878.61  | 75,684,231.63  | - | - |
| 30. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N1,043,625.00 After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected.   | Tafkin Tunas, Ingawa LG  | 100% | 51,410,653.52  | 51,300,959.57  | - | - |
| 31. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N2,494,000.00 After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected.   | Dotsuwar Gabas, Dutsi LG | 100% | 47,243,919.49  | 46,843,168.06  | - | - |
| 32. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | It was observed that there was non-performance to the tune of N4,843,723.01 After given the Ministry 2wks the contractor backed to site and the abnormalities have been corrected.   | Yashi, Kusada LG         | 100% | 115,235,909.46 | 114,919,116.87 | - | - |

|     |                                       |   |   |   |                             |      |                |               |   |   |
|-----|---------------------------------------|---|---|---|-----------------------------|------|----------------|---------------|---|---|
| 33. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Yantakor, Mani LG           | 100% | 38,158,028.14  | 38,063,079.09 | - | - |
| 34. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Damari, Sabuwa LG           | 35%  | 114,350,553.97 | 45,740,221.59 | - | - |
| 35. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Rogogo, Zango LG            | 100% | 37,182,675.94  | 36,976,150.73 | - | - |
| 36. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Mashi                       | 20%  | 235,174,006.14 | 94,069,602.46 | - | - |
| 37. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Unguwar Dantiye, Danmusa LG | 100% | 146,838,880.07 | 58,735,552.03 | - | - |
| 38. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Karare Batsari LG           | 100% | 64,995,151.03  | 64,897,657.82 | - | - |

|     |                                       |   |   |   |                              |      |                |                |   |   |
|-----|---------------------------------------|---|---|---|------------------------------|------|----------------|----------------|---|---|
| 39. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | S/Unguwar Gada, Batsari LG   | 100% | 201,364,359.82 | 201,062,313.28 | - | - |
| 40. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Rafukka, Katsina LG          | 100% | 141,125,449.50 | 56,450,167.80  | - | - |
| 41. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Goya, Funtua LG              | 100% | 97,646,980.58  | 97,646,980.58  | - | - |
| 42. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Yankara, Funtua LG           | 100% | 135,380,008.33 | 54,152,003.33  | - | - |
| 43. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Kokami, Danja LG             | 100% | 79,190,883.81  | 79,190,883.81  | - | - |
| 44. | Ministry of Environment katsina state | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Jantiti to Nitel, M/fashi LG | 100% | 106,811,339.27 | 42,724,535.71  | - | - |

|     |  |   |   |   |                          |      |                |                |   |   |
|-----|--|---|---|---|--------------------------|------|----------------|----------------|---|---|
| 45. | Ministry of Environment katsina state  | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Ung. Malamai, Matazu LG  | 100% | 140,396,297.52 | 134,805,776.80 | - | - |
| 46. | Ministry of Environment katsina state  | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Mabai, Kankara LG        | 100% | 93,152,116.92  | 37,260,846.77  | - | - |
| 47. | Ministry of Environment katsina state  | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Kufan tambo, Kafur LG    | 100% | 142,963,673.00 | 57,185,469.20  | - | - |
| 48. | Ministry of Environment katsina state  | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Layin Makera, Dandume LG | 20%  | 136,846,399.65 | 54,738,559.86  | - | - |
| 49. | Ministry of Environment katsina state  | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Guga, Bakori LG          | 100% | 144,010,878.00 | 143,794,861.68 | - | - |
| 50. | Ministry of Environment katsina state. | Construction of masonry lined Drain, Box Culbats, Vehicular/Access slabs and laterite filling | - | - | Baka, Musawa LG          | 80%  | 136,846,399.65 | 54,738,559.86  | - | - |

|     |  |   |   |                         |      |                |               |              |  |
|-----|--|---|---|-------------------------|------|----------------|---------------|--------------|--|
| 51. | Primary Health Care Agency, Katsina State. | Rehabilitation of Primary Health center and Comprehensive Health Centers. | Hand Pump borehole was not Constructed as amount stood at N2,736,539.20   | PHC Tafashiya Kankia LG | 100% | 134,147,867.09 | 53,659,146.84 | 2,736,539.20 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |
| 52. | Primary Health Care Agency, Katsina State. | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –   | PHC Jani, Mani Lg       | 100% | 111,286,700.52 | 44,514,680.21 | –            | –  |
| 53. | Primary Health Care Agency, Katsina State. | Rehabilitation of Primary Health center and Comprehensive Health Centers. | *85M2 aluminium roofing sheet replaced out of 120m2 stated in the BQ amount stood at N945,685.30<br>*3no. Kitchen cabinet at the rate of N250,000 each amounting to N750,000 were not provided.<br>*3no. white glaud wash hand basin site 500x450 mm at the rate of N35,000 each amount stood at N75,000 were not provided.<br>*3no. Stainless steel sink (shower) amount stoot at N75,000 were not provided. | PHC Doka, Charanchi LG  | 100% | 111,532,717.36 | 44,613,086.94 | 1,875,685.30 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |

|     |  |   |  |                        |      |                |               |           |  |
|-----|--|---|--|------------------------|------|----------------|---------------|-----------|--|
| 54. | Primary Health Care Agency, Katsina State. | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –<br>–   | Jargaba, Bakori LG     | 100% | 127,865,834.86 | 51,146,333.94 | –         | –  |
| 55. | Primary Health Care Agency, Katsina State. | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –<br>–   | Tudun Iya, Funtua LG   | 100% | 156,855,448.06 | 62,742,179.22 | –         | –  |
| 56. | Primary Health Care Agency, Katsina State. | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –<br>–   | Dantankari, Dandume LG | 100% | 118,478,478.63 | 47,391,391.45 | –         | –  |
| 57. | Primary Health Care Agency, Katsina State. | Rehabilitation of Primary Health center and Comprehensive Health Centers. | It was observed non Performance at old staff Quarters renovation as follows:<br>*Replacement of Door & Windows at N950,000.<br>*Finishes at N2,053,300.<br>*Services at N1,000,000 | CHC Matazu, Matazu LG  | 100% | 108,713,310.35 | 43,485,324.14 | 4,003,300 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |
| 58. | PHCDA Katsina State                        | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –<br>–   | PHC Yashi, Danmusa LG  | 100% | 90,014,545.31  | 36,005,818.12 | –         | –  |
| 59. | PHCDA Katsina State                        | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –<br>–   | PHC Damari Sabuwa LG   | 100% | 127,596,645.34 | 51,037,458.14 | –         | –  |

|     |                     |   |   |                         |      |                |               |               |  |
|-----|---------------------|---|---|-------------------------|------|----------------|---------------|---------------|--|
| 60. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | - -<br>-  | Unguwar Isah, Baure LG  | 100% | 10,042,265.32  | 40,416,906.13 | -             | -  |
| 61. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | - -<br>-  | Mawashi, Kusada LG      | 100% | 103,725,957.01 | 41,490,382.80 | -             | -  |
| 62. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | - -<br>-  | Ruwan Godiya Faskari LG | 100% | 111,761,826.25 | 44,704,730.50 | -             | -  |
| 63. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | - -<br>-  | Rugoji, Kafur LG        | 100% | 159,950,272.93 | 63,980,109.17 | -             | -  |
| 64. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | *24no. Window size 1200x1200mm at N95,000 were not provide.<br>*Wall tiles and Floor tiles at renovated building were not done at N1,984,000 and N1,955,000 respectively. | Jikamshi, Musawa LG     | 100% | 93,280,294.75  | 37,312,117.90 | N6,219,000.00 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |
| 65. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | - -<br>-  | FSC Daura, Daura LG     | 100% | 101,568,551.61 | 40,627,420.64 | -             | -  |

|     |                     |   |   |                          |      |                |               |               |  |
|-----|---------------------|---|---|--------------------------|------|----------------|---------------|---------------|--|
| 66. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. |   | PHC Jibia Jibia LG       | 100% | 148,198,831.68 | 59,279,532.67 | -             | -  |
| 67. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | -<br>-  | Burdugau LG              | 100% | 109,841,143.90 | 43,936,457.56 | -             | -  |
| 68. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | *250m2, 055m long span coloured aluminium roofing complete with accessories were not done at N2,372,500.00.<br>*98m2 of 250x400x8mm wall tiles were bot done at N607,600.00.<br>*4no. Doors at N520,000 were not provided | Fardami, Rimi LG         | 100% | 137,716,106.34 | 55,086,442.54 | N3,500,100.00 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |
| 69. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | -<br>-  | FSC Ingawa, IngawaLG     | 100% | 133,500,956.17 | 53,400,382.47 | -             | -  |
| 70. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | -<br>-  | PHC Kukarsamu, Safana LG | 100% | 119,888,619.24 | 47,955,447.70 | -             | -  |
| 71. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | *120m2 of 500mm corrograted long span aluminium roofing sheet at LAB. Unit were not   | Yandi, Mai'adua LGA      | 100% | 96,548,092.60  | 38,619,237.04 | 2,201,500.00  | The contractor to be call back to site to rectify the abnormalities  |

|     |                     |   |   |                          |      |                |               |              |  |
|-----|---------------------|---|---|--------------------------|------|----------------|---------------|--------------|--|
|     |                     |   | done at N1,140,000.00.<br>*Reticulation was not done at N700,000.<br>*17m2 Floor tiles and 35m2 Wall tiles were not done at N144,500 & N217,000 respectively. |                          |      |                |               |              | or the amount should be deducted out of retention.   |
| 72. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | 60metres of 1000x1000mm depth blockwork lined Drain (Drainage) at N925,200 were not constructed.<br>*Gate House was not constructed at N2,474,629.32          | Bakiyawa, Batagarawa LGA | 100% | 150,741,160.32 | 60,296,464.13 | 3,399,829.32 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |
| 73. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –<br>–  | Rumah, Batsari LG        | 100% | 96,802,773.30  | 38,721,109.32 | –            | –  |
| 74. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –<br>–  | Matsai, Kaita LG         | 100% | 147,225,782.56 | 58,890,313.02 | –            | –  |
| 75. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –<br>–  | PHC Sara, Zango LG       | 100% | 88,927,833.34  | 35,571,133.34 | –            | –  |

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|-----|---------------------|---|--|-------------------------------|------|----------------|---------------|---------------|--|
| 76. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | *100metre of 1000x1000mm depth blockwork line drained (Drainage) were not constructed at N1,542,000.00.                                      | Kukar Gesa, Katsina LG        | 100% | 138,330,790.40 | 55,332,316.16 | N1,542,000.00 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |
| 77. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | *65m2 replaced out of 120m2 roofing aluminium sheet amounting to N739,841.30.<br>*Ino. Door size 1500x2100mm was not provided at N180,000.00 | Jiba Danja LG                 | 100% | 109,879,074.33 | 43,951,629.73 | N919,841,30   | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |
| 78. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –  | Sabon garin Rawayau, Kurfi LG | 100% | 132,186,151.75 | 52,874,460.70 | –             | –  |
| 79. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –  | PHC Shargalle Dutsi LG        | 100% | 77,513,186.83  | 31,005,274.73 | –             | –  |
| 80. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | – –  | Gana Jigawa, Mashi LG         | 100% | 151,714,746.76 | 60,685,898.70 | –             | –  |
| 81. | PHCDA Katsina State | Rehabilitation of Primary Health center and Comprehensive Health Centers. | *2no. VIP toilet was not renovated at N300,000.<br>*Mechanical work was not done at N300,000.*Ino.   | Rumama, Sandamu LG            | 100% | 149,038,373.83 | 59,615,349.53 | N760,000      | The Contractor to be call back to site to rectify the abnormalities  |

|     |  |  |   |  |             |                         |                         |   |   |
|-----|--|--|---|--|-------------|-------------------------|-------------------------|---|---|
|     |  |  | <i>Door size 1200x 2100mm at N160,000 was not provided.</i> |  |             |                         |                         |   | <i>or the amount should be deducted out of retention.</i> |
| 82. | <i>PHCDA Katsina State</i>                         | <i>Rehabilitation of Primary Health center and Comprehensive Health Centers.</i> | – –<br>–  | <i>PHC Badawa, M/Fashi LG</i>            | <i>100%</i> | <i>98,645,757.50</i>    | <i>39,458,303.00</i>    | – | –   |
| 83. | <i>PHCDA Katsina State</i>                         | <i>Rehabilitation of Primary Health center and Comprehensive Health Centers.</i> | – –<br>–  | <i>Yangora, Bindawa LG</i>               | <i>100%</i> | <i>93,984,605.52</i>    | <i>37,593,842.21</i>    | – | –   |
| 84. | <i>PHCDA Katsina State</i>                         | <i>Rehabilitation of Primary Health center and Comprehensive Health Centers.</i> | – –<br>–  | <i>PHC Kuki, Dutsin-ma LG</i>            | <i>100%</i> | <i>130,597,376.76</i>   | <i>52,238,950.70</i>    | – | –   |
| 85. | <i>PHCDA Katsina State</i>                         | <i>Drainage Work</i>   | – –<br>–  | <i>SPHCD HQ Katsina</i>                  | <i>100%</i> | <i>41,711,290.00</i>    | <i>41,711,290.00</i>    | – | –   |
| 86. | <i>Katsina State Rural Electricity Board (REB)</i> | <i>Provision of Solar Power Plant with Power Storage Facilities</i>              | – –<br>–  | <i>State Secretariat Complex Katsina</i> | <i>100%</i> | <i>1,851,443,341.32</i> | <i>1,851,443,341.32</i> | – | –   |
| 87. | <i>Katsina State Rural Electricity Board (REB)</i> | <i>Construction of 4no. Guard Tower</i>  | – –<br>–  | <i>Government House, Katsina State.</i>  | <i>100%</i> | <i>44,417,280.00</i>    | <i>44,417,280.00</i>    | – | –   |

|     |   |   |        |  |             |                       |                       |   |   |
|-----|---|---|--------|--|-------------|-----------------------|-----------------------|---|---|
| 88. | <i>Katsina State Rural Electricity Board (REB)</i>            | <i>Repairs of Vandalized Electrification Projects.</i>                          | –<br>– | <i>Iyatawa, Rimi LG</i>  | <i>100%</i> | <i>127,712,235.00</i> | <i>127,712,235.00</i> | – | – |
| 89. | <i>Katsina State Rural Electricity Board (REB)</i>            | <i>Installation of Solar Street lightening</i>                                  | –<br>– | <i>Umaru Musa Yar'adua Airport Road &amp; Karkanda Stadium</i> | <i>100%</i> | <i>66,336,346.16</i>  | <i>66,336,346.16</i>  | – | – |
| 90. | <i>Katsina State Rural Electricity Board (REB)</i>            | <i>Installation of 300KWP Solar PV system</i>                                   | –<br>– | <i>SMSC Radda Charanchi LG</i>                                 | <i>100%</i> | <i>948,177,199.13</i> | <i>379,270,879.65</i> | – | – |
| 91. | <i>Katsina State Science &amp; Technical Education Board.</i> | <i>Construction of 2no. Dormitories.</i>  | –<br>– | <i>GSSS indawa, Bindawa LG</i>                                 | <i>100%</i> | <i>52,344,602.08</i>  | <i>26,172,301.04</i>  | – | – |
| 92. | <i>Katsina State Science &amp; Technical Education Board.</i> | <i>Construction of 1no. dormitory and 6no. Toilets.</i>                         | –<br>– | <i>GSSS Kurfi, Kurfi LG</i>                                    | <i>100%</i> | <i>49,029,900.00</i>  | <i>49,029,900.00</i>  |   |   |
| 93. | <i>Katsina State Science &amp; Technical Education Board.</i> | <i>Rehabilitation of Principal's House and Renovation of Physics Laboratory</i> |        | <i>GSSS Kaita, Kaita LG</i>                                    | <i>50%</i>  | <i>48,107,144.29</i>  |                       |   |   |
| 94. | <i>Ministry of Water Resources</i>                            | <i>Rehabilitation of Yashi Earth Dam</i>  |        | <i>Yashe, Kusada LG</i>  | <i>100%</i> | <i>102,450,836.63</i> | <i>102,450,836.63</i> |   |   |

|     |   |  |   |  |      |                |                |              |  |
|-----|---|--|---|--|------|----------------|----------------|--------------|--|
| 95. | Ministry of Water Resources                           | Rehabilitation of Mashi Earth Dam (Direct Labour)                        |   | Mashi, Mashi LG                          | 100% | 89,166,400.00  | 89,166,400.00  |              |  |
| 96. | Ministry of Water Resources                           | Rehabilitation of Treatment Process unit, Laboratory Admin Block, Barhin |   | Barhin Katsina LG                        | 70%  | 414,795,199.17 | 290,356,639.42 |              |  |
| 97. | Ministr of Higher, Technical and Vocational Education | Construction and Extension of Perimeter Wall-fence at Yusuf Bala Usman.  | *50mtrs out of 1,961mtrs provided in the BQ was not Constructed at the rate of N84,125.90 amounting to N4,206,295.26<br>*Painting of additional 2 curses of Blocks (2199m2) a the rate of N2,300.00 was not done amounting to N5,057,700.00                           | Yusuf Bala Usman College Daura, Daura LG | 100% | 157,616,967.07 | 157,616,967.07 | 9,263,995.26 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |
| 98. | Ministr of Higher, Technical and Vocational Education | Renovation of Female Hostel ot HUKPOLY                                   | *2no. of entrance Door size 3000x2600mm height at the rate of N660,000 was not provided.<br>*397m2 of Wall tiles at the rate of N7,000 per meter which amounting to N2,779,000.00 were not done.<br>*Repairs of kitchen Cabinet at the sum of N500,000 were not done. | HUKPOLY Batagarawa LGA                   | 100% | 146,446,595.00 | 146,446,595.00 | 5,599,000.00 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |

|     |   |   |  |                                      |             |                  |                |               |  |
|-----|---|---|--|--------------------------------------|-------------|------------------|----------------|---------------|--|
| 99. | Ministr of Higher, Technical and Vocational Education | Construction of Perimeter Wall fence, Gate and Gate House, External work                          | - -<br>-   | College of Health Science Katsina LG | 100%        | 500,483,304.29   | 200,393,321.72 | -             | -  |
| 100 | Ministr of Higher, Technical and Vocational Education | Rehabilitation of Juma 'at Mosque at Hassan Usman Katsina Polytechnic.                            | - -<br>-   | HUKPOLY Batagarawa LG                | 80% ongoing | 65,095,787.58    | -              | -             | -  |
| 101 | Ministr of Health                                     | Upgrading of CHC Daura Gen. Hospital.   | - -<br>-   | Daura, Daura LG                      | 40% ongoing | 2,463,933,161.40 | 985,573,264.56 | -             | -  |
| 102 | Ministr of Health                                     | Renovation and Rehabilitation of Gen. Hospital Mani   | - -<br>-   | Mani, Mani LG                        | 75%         | 999,999,871.04   |                | -             | -  |
| 103 | Ministr of Health                                     | Upgrading of CHC Mai 'adua Gen. Hospital.   | - -<br>-   | Mai 'adua, Mai 'adua LG              | 45%         | 1,471,472,175.81 | 588,588,870.32 | -             | -  |
| 104 | Ministr of Health                                     | Construction of failed Section and Increasing the height of Wall fence at 14no.s General Hospital | *1,185mtrs of Concerto wire at the rate of N3,000 amounting to N3,555,000.00 was not provided.<br>*1,185 no. of Angle Iron (Y shaped holders) at the rate N1,850 amounting to N2,194,100.00 were not provided at General Hospital Kafur. | 14no.s Gen. Hospital Katsina State   | 100%        | 703,809,311.75   | 703,809,311.75 | 14,738,000.00 | The Contractor to be call back to site to rectify the abnormalities or the amount should be deducted out of retention. |

|     |                                       |   |   |                        |      |                |                |   |   |
|-----|---------------------------------------|---|---|------------------------|------|----------------|----------------|---|---|
|     |                                       |   | <p>*1853mtrs of concertino wire at the rate of N3,000 amounting to N5,559,000.00 was not provided.</p> <p>*1854no. of Angle Iron (Y shaped holder) at the rate of N1,850 amounting to N3,429,900.00 were not provided at GARSH.</p> |                        |      |                |                |   |   |
| 105 | Ministr of Health                     | Renovation and Rehabilitation of Gen. Hospital Kankara LOT I  | - -<br>-  | Kankara,<br>Kankara LG | 55%  | 999,950,000.00 | 399,980,000.00 | - | - |
| 106 | Ministr of Health                     | Renovation and Rehabilitation of Gen. Hospital Kankara LOT II   | - -<br>-  | Kankara,<br>Kankara LG | 40%  | 695,200,000.00 | 278,080,000.00 | - | - |
| 107 | Ministr of Health                     | Reconstruction of Chief Medical Director's Residence and Borehole at Gen. Hosp. Funtua.                               | - -<br>-  | Funtua, Funtua LG      | 100% | 51,752,469.47  | 51,752,469.47  | - | - |
| 108 | Dept. of Health Tertiary Institution. | Construction of 2no. Public Health Nursing Laboratories at School of Nursing Katsina and School of Midwifery M/Fashi. | - -<br>-  | Katsina & M/Fashi LGAs | 100% | 63,443,967.30  | 25,377,586.92  | - | - |

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|-----|---------------------------------------|---|---|---|--------------------------------|------|----------------|----------------|---|---|
| 109 | Dept. of Health Tertiary Institution. | Construction of Ino. Block of Female Hostel at S.O.H. Tech. Daura.  | - | - | Daura, Daura LG                | 100% | 94,717,888.00  | 37,887,155.20  | - | - |
| 110 | Dept. of Health Tertiary Institution. | Construction of Block of Laboratories Chemistry & Biology, Physics & H.I.M. and Entrepreneurship centre at SHT Daura.           | - | - | Daura, Daura LG                | 100% | 174,943,648.85 | 69,977,459.54  | - | - |
| 111 | Dept. of Health Tertiary Institution. | Renovation and Demonstration Laboratory, Library, Staff Offices and Student Classes at Nana Babajo School of Midwifery M/Fashi. | - | - | M/Fashi, M/Fashi LG            | 100% | 56,450,000.00  | 22,580,000.00  | - | - |
| 112 | State Universal Educ. Board (SUBEB)   | General Rehabilitation of 2 Classrooms, Office and Store at Shantali Primary School.  | - | - | LGEA Batagarawa, Batagarawa LG | 100% | 22,063,588.66  | 22,063,588.66  | - | - |
| 113 | State Universal Educ. Board (SUBEB)   | Rehabilitation of 2 Classrooms, Office and Store at Batagarawa  | - | - | LGEA Batagarawa, Batagarawa LG | 100% | 22,063,979.34  | 22,063,979.34  | - | - |
| 114 | State Universal Educ. Board (SUBEB)   | Construction of Junior Secondary School at Bagudu   | - | - | Bagudu Pri. Sch. Kafur LG      | 75%  | 406,737,093.28 | 235,907,514.10 | - | - |

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|-----|---|---|---|---|--------------------------|------|------------------|------------------|---|---|
| 115 | State Universal Educ. Board (SUBEB)     | Construction of Junior Secondary School at Marmara                                  | - | - | M/Fashi LGEA, M/Fashi LG | 62%  | 406,737,093.28   | 235,907,514.10   | - | - |
| 116 | Ministry of Basic & Secondary Education | Construction of External Work at Special Model Secondary School Radda.              | - | - | Radda, CRC LG            | 88%  | 723,358,725.09   | 564,170,033.05   | - | - |
| 117 | Ministry of Basic & Secondary Education | Construction of Solar Powered Water Supply and Reticulation at SMSS Radda           | - | - | Radda, CRC LG            | 100% | 393,866,025.00   | 393,866,025.00   | - | - |
| 118 | Ministry of Basic & Secondary Education | Rehabilitation of some deplorable structure at Govt. School for Blind, Katsina      | - | - | Katsina, Katsina LG      | 100% | 56,521,483.03    | 56,521,483.03    | - | - |
| 119 | Ministry of Basic & Secondary Education | Furniture and Technical Equipment SMSS Radda  | - | - | Radda, Charanchi LG      | 70%  | 1,676,332,412.88 | 1,173,432,689.02 | - | - |
| 120 | Ministry of Basic & Secondary Education | Construction of Wall-fence at GDSS Bindawa  | - | - | Bindawa LG               | 90%  | 92,969,236.54    | 37,187,694.61    | - | - |
| 121 | Ministry of Basic & Secondary Education | Rehabilitation Storm damage structures (Selected Secondary School across the State) | - | - | Across the State         | 95%  | 186,790,482.23   | 130,735,337.57   | - | - |

|     |  |   |   |   |                                |     |                  |                |   |   |
|-----|--|---|---|---|--------------------------------|-----|------------------|----------------|---|---|
| 122 | Ministry of Basic & Secondary Education<br>121wq | Rehabilitation of some of the deplorable structures at GDSS Musawa and GDSS Danrimi | - | - | Musawa and M/Fashi LGA         | 70% | 149,468,090.51   | 59,967,361.70  | - | - |
| 123 | Ministry of Basic & Secondary Education          | Construction of Hostel at SMSS Jikamshi   | - | - | Jikamshi, Musawa LG            | 32% | 1,168,022,729.90 | 467,209,091.96 | - | - |
| 124 | Ministry of Basic & Secondary Education          | Construction of Multipurpose hall at SMSS Jikamshi                                  | - | - | Jikamshi, Musawa LG            | 42% | 143,182,250.10   | 57,273,300.04  | - | - |
| 125 | Ministry of Basic & Secondary Education          | Construction of Hostel at SMSS Dumurkol   | - | - | Dumurkol, Mai'adua LG          | 35% | 1,215,143,368.81 | 486,057,455.53 | - | - |
| 126 | Ministry of Basic & Secondary Education          | Construction of Senior Secondary Schools (LOT 25)                                   | - | - | Kogari & Rinjin Idi, Matazu LG | 38% | 1,056,500,375.80 | 422,600,150.32 | - | - |
| 127 | Ministry of Basic & Secondary Education          | Construction of Senior Secondary Schools (LOT 6)                                    | - | - | GJSS Yantumaki, Danmusa LG     | 27% | 528,250,187.90   | 211,300,705.16 | - | - |
| 128 | Ministry of Basic & Secondary Education          | Construction of Senior Secondary Schools (LOT 14)                                   | - | - | GJSS Daddara, Jibia LG         | 26% | 528,250,187.90   | 211,300,705.16 | - | - |

|     |   |   |   |   |                           |     |                |                |   |   |
|-----|---|---|---|---|---------------------------|-----|----------------|----------------|---|---|
| 129 | Ministry of Basic & Secondary Education | Construction of Senior Secondary Schools (LOT 29) | - | - | GDSS Labi, Sabuwa LG      | 28% | 528,250,187.90 | 211,300,705.16 | - | - |
| 130 | Ministry of Basic & Secondary Education | Construction of Senior Secondary Schools (LOT 11) | - | - | GJSS Mutallawa, Ingawa LG | 29% | 528,250,187.90 | 211,300,705.16 | - | - |

## **B. PREVIOUS UN RESOLVED ISSUES**

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

#### **a) DEBTORS (FORMER STAFF UNIVERSITY ON BOND)**

*It was confirmed that there was outstanding balance against former staff of the University who were sponsored for further studies on bond, increases from ₦214,733,665.00 to ₦503,066,823.69 due to the increase of debtors from 15No. to 26No.*

*It was further observed that there were additional debtors who are under investigation by the Registry of the University. Some of the debtors complied by making payments and some by retaining their earning allowances. The sum of ₦45,696,010.01 was recovered.*

*The Council attention is hereby drawn to expediate action on the recovery of the outstanding debtors amounting to ₦503,066,823.69 or refer the matter to Ministry of Justice for legal intervention.*

### **2. OBSERVATIONS ON THE SCHEME OF SERVICE FOR KATSINA STATE JUDICIARY, JANUARY, 2019.**

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

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

### **3. MINISTRY OF WATER RESOURCES**

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

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

*Due to the in ability by the Company to recover the advance payment the Auditor General directed the management of the ministry to write a letter to the bank for the recovery of the remaining advance payment ₦213,146,053.71. As at the time of writing this report, the Diamond Bank have not remit back the remaining Advance to the State Government Account due the in ability to secure Approval from the Bank headquarters.*

### **C. CURRENT UN RESOLVED ISSUES**

#### **1. KATSINA STATE HOUSING AUTHORITY**

##### ***a. Status of Housing Loan***

*The housing authority disbursed the sum of N4,687,586.00 as revolving loan. Some of the loans are from defunct Kaduna State dawn to Katsina State and the figure usually appears in the authority financial Statement for many years. But Management of Housing Authority, were able to recover the sum of N1,097,971.16 in the year 2023 while additional sum of N231,000.00 was recovered within the year under review, leaving balance of N3,358,614.84.*

##### ***b. Housing Scheme***

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

| S/N          | HOUSING ESTATE                           | NO. OF HOUSES | AMOUNT OF LOAN          | PREVIUORS REPAYMENT     | CURRENT REPAYMENT     | CUMULATIVE REPAYMENT    | OUTSTANDING             |
|--------------|--|---------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|
| i.           | Katsina Housing Estate (KAFF ABUJA)      | 151           | 3,942,024,715.11        | 3,680,501,340.79        | 33,372,193.66         | 3,713,873,534.45        | 228,151,180.66          |
| ii.          | Sir Usman Nagogo(BARHIM) Housing Estate  | 500           | 1,451,876,406.47        | 1,329,569,486.09        | 32,733,712.81         | 1,362,303,198.90        | 89,573,207.57           |
| iii.         | Sarki Abdurrahman (MAKERA)Housing Estate | 252           | 422,562,873.60          | 380,482,642.86          | 16,656,822.71         | 397,139,465.57          | 25,423,408.03           |
| iv.          | Muhammadu Kabir Usman Housing Estate     | 250           | 1,279,540,044.50        | 1,096,391,822.20        | 49,962,865.09         | 1,146,354,687.29        | 133,185,357.21          |
| v.           | Goruba Housing Estate                    | 272           | 563,355,834.76          | 561,035,863.64          | 199,999.97            | 561,235,863.61          | 2,119,971.15            |
| vi.          | Kofar Yandaka (FMC) Housing Estate       | 185           | 1,796,273,431.10        | 879,269,882.33          | 83,065,207.49         | 962,335,089.82          | 833,938,341.28          |
| <b>TOTAL</b> |  | <b>1610</b>   | <b>9,455,633,305.54</b> | <b>7,927,251,037.91</b> | <b>215,990,801.73</b> | <b>8,143,241,839.64</b> | <b>1,312,391,465.90</b> |

Katsina State Housing Authority has **1610** Houses across the six (6) Housing Schemes Constructed at the cost of ₦9,455,633,305.54. The sum of ₦7,927,251,037.91 was recovered as at 31<sup>st</sup> December, 2024 while additional sum of ₦215,990,801.73 was recovered during the year under review. The six (6) schemes have outstanding balance of ₦1,312,391,465.90 as at 31<sup>st</sup> December,2025.

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

| S/N | HOUSING ESTATE             | NO. OF HOUSES | AMOUNT OF LOAN   | PREVIUORS REPAYMENT | CURRENT REPAYMENT | CUMULATIVE REPAYMENT | OUTSTANDING    |
|-----|----------------------------|---------------|------------------|---------------------|-------------------|----------------------|----------------|
| I   | Ahadu Bello Housing Estate | 510           | 2,627,949,860.24 | 1,927,255,826.13    | 120,734,940.42    | 2,047,990,766.55     | 579,959,093.69 |

The thirty-four (34) Local Government Councils of the State constructed 510 Houses at the cost of ₦2,627,949,860.24 managed by the Housing Authority. The sum of ₦1,927,255,826.13 was recovered as at 31<sup>st</sup> December, 2024 while additional sum of ₦120,734,940.42 was recovered during the year under review. The sum of ₦579,959,093.69 is outstanding as at 31<sup>st</sup> December, 2025.

It was observed that the condition of the Scheme, was that Civil Servant should pay within fifteen (15) years from their salaries, while the non-civil servants are to pay within one (1) year. And some beneficiaries default in the conditions which requires Government attention.

**d. KATSINA STATE WATER BOARD**

As at the period of reporting the Board has a total debt of ₦593,754,563.00 on water billing as detailed below;

| <b>DESCRIPTIONS</b>                           | <b>AMOUNT</b><br>₦           |
|---|------------------------------|
| <i>Trade Debtors Domestic Consumers</i>       | 360,847,137.00               |
| <i>Commercial Consumers</i>                   | 76,921,130.00                |
| <i>Industrial Consumers</i>                   | 94,969,966.00                |
| <i>Institution/Agency/Federal Parastatals</i> | 20,305,644.00                |
| <i>L.G.E.A's</i>                              | -                            |
| <i>Local Governments</i>                      | -                            |
| <i>State Parastatals</i>                      | 30,307,036.00                |
| <i>Water Tank</i>                             | 214,900.00                   |
| <i>Water Rates Uncredited</i>                 | -                            |
| <i>Nig. Air Force</i>                         | <u>10,188,750.00</u>         |
| <b>Total</b>                                  | <b><u>593,754,563.00</u></b> |

Once again I recommend that the Government should set-up a very strong task force to authenticate and recover the debt, considering the debt of 2024 which was ₦997,504,183.00 while the debt of reporting period was ₦593,754,563.00 which shows an decrease of ₦403,749,620.00.

**e. KATSINA STATE RURAL ELECTRICATION BOARD**

The State Government have investment both Pre-Privatization and Post Privatization worth ₦12,820,137,655.00 at KEDCO. No return of investment or dividend was received since the investment was made.

**f. KATSINA STATE CONTRIBUTORY HEALTH MANAGEMENT AGENCY (KTSCHMA)**

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

The Agency has an opening balance of ₦415,206,211.59 for formal sector and generated the sum of ₦2,996,483,681.59 as contribution from MDA's and other income from January, to December, 2025 making total of ₦3,411,689,893.18 According to the Operational Guideline, the fund pooled by the Agency shall be utilized as follows:

|       |                               |                    |
|-------|-------------------------------|--------------------|
| a) i. | Capitation                    | 75.2%              |
| ii.   | Fee for Service               | 13.6%              |
| b)    | Agency Administration charges | 1.5%               |
| c)    | Third Party Admin Charges     | 1.5%               |
| d)    | Information Technology        | 4.5%               |
| e)    | Reserve Fund                  | <u>2.5%</u>        |
|       |                               | <u><b>100%</b></u> |

Out of ₦3,411,689,893.18, the Agency made Payment to Various Health Facilities during the year under review as follows:

| <b>S/N</b> | <b>DESCRIPTION</b> | <b>AMOUNT<br/>(₦)</b>          |
|------------|--------------------|--------------------------------|
| i)         | Capitation         | 1,439,762,180.87               |
| ii)        | Fee for Service    | 260,382,522.07                 |
| iii)       | I.C.T              | 109,130,910.00                 |
| iv)        | T.P.A              | 28,718,660.52                  |
| v)         | A.C                | 28,718,660.52                  |
| vi)        | Reserve            | 47,864,434.20                  |
| vii)       | Investment a/c     | 1,250,000,000.00               |
|            | <b>Total</b>       | <b><u>3,164,577,368.18</u></b> |

Leaving balance of ₦247,112,525.00 and sum of ₦1,250,000,000.00 was invested in Treasury Bill at United Bank for Africa (UBA).

**g. KATSINA STATE COLLEGE OF HEALTH SCIENCES**

**SOME OF THE IDENTIFIED GAPS THAT NEED IMMEDIATE AND URGENT ATTENTION AT THE KATSINA STATE COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY**

In order to provide conducive atmosphere for teaching and learning at the 2No. Satellite Campuses of the College, the current Administration has invested immensely on infrastructures and Instructional materials. Below are recommendations on the- gaps;

| <b>S/N</b> | <b>GAPS</b>     | <b>OBSERVATIONS</b>  | <b>RECOMMENDATIONS</b>  |
|------------|-----------------|--|---|
| a.         | Security System | a) The College rely on inadequate casual watchmen at 2No. Campuses<br>b) Inadequate Security Lights at 2No. Campuses | a) Recruitment of Qualified Security Personnel on permanent or engagement of Security Company that will provide security services for the 2No. Campuses<br>b) Installation of additional solar security lights at 2No. Campuses |

|    |                                  |   |  |
|----|----------------------------------|---|--|
| b. | Matrons/<br>Porters/<br>Cleaners | <p>a) The College rely on inadequate casual Staff for Hostel services and cleaning at 2No. Campuses</p> <p>b) Inadequate Security Lights at 2No. Campuses</p> | <p>a) Govt shall recruit Matrons/Porters for Hostels &amp; Students on permanent appointment at the 2No. Campuses</p> <p>b) Govt shall recruit Cleaners on permanent or engage Facility Management Company that will provide cleaning services for the 2No. Campuses</p> |
| c. | Power Supply                     | Constant power failure and high cost of Diesel affect academic activities at the 2No. Satellite Campuses  | Govt shall Solar Grid at the 2No. Satellite Campuses.  |

**h. MINISTRY OF BASIC AND SECONDARY EDUCATION**

**a) REVENUE**

The sum of ₦103,250,000.00 was Budgeted for Revenue within the year and the sum of ₦22,662,500.00 was generated. The Management should intensify effort on improving revenue collection.

**i. MINISTRY OF JUSTICE**

**i) REVENUE:**

The ministry of Justice budgeted the sum of ₦423,254,017.79 for the year under review. The ministry generated the sum of ₦113,903,470.75 as revenue for the period January –December 2025.

**ii) Personnel Cost:**

The sum of ₦167,373,941.12 was budgeted to the ministry and expended the sum of ₦164,746,223.39 for personnel cost leaving a balance of ₦2,627,717.73

**iii) Other Recurrent Expenditure (Overhead):**

The total sum of ₦1,111,759,000.00 was budgeted as (Overhead) for the year under review and expended the sum of ₦507,250,396.00 for the period of 1<sup>st</sup> January to 31<sup>st</sup> December 2025 leaving a balance of ₦604,508,604.00

**iv) Capital Expenditure:**

Ministry Budgeted the sum of ₦231,251,250.00 as capital expenditure for the under review and expended the sum of ₦28,005,000.00 for the period of January to December 2025, leaving a balance of ₦203,246,250.00

**v) Observations:-**

It was observed that, the ministry has purchased 18No. Laptops without recorded into Store amounting to ₦4,500,000.00.

**vi) Recommendation:**

All items purchased should be taken into the Store for record purpose like Ledger, SRV SIV and other relevant documents.

vii) **DEPARTMENT OF BANKING AND FINANCE**

*Sequel to Routine audit exercise conducted at Department of Banking and Finance, for the period of 1<sup>st</sup> January, 2023 to 31<sup>st</sup> December, 2024. It was observed that, the department has opening balance of ₦9,615,250.31 at MOFI Account, ₦27,115,467.20 at MOFI CALL Account and received the sum of ₦105,109,835.85 making sum value of ₦141,840,553.36 as total Dividend (Return on Investment) received during the period under review. The sum of ₦32,627,509.24 part of value of Dividend Received was wrongly deposited in Katsina State Internal Revenue Service (KTIRS) as withholding tax. The sum of ₦106,126,970.76 part of value of Dividend Received was expended without approval and no value. The sum of ₦30,000,000.00 being loan refund from 30No. Local Governments for the purchase of shares was expended without approval and no value. The Katsina State Public Complaint and Anti-Corruption Commission recovered the sum of ₦68,870,000.00 and His Excellency approved the recovery of only 10% of the unrecovered balance amounting to ₦3,441,351.69, to be deducted from his retirement benefit making the total recovery of ₦72,311,351.69 by the Commission and verified the sum of ₦13,600,000.00 as official departmental expenditure.*

viii) **KATSINA STATE HIGH COURT OF JUSTICE**

(i) **Revenue**

*The sum of ₦80,000,000.00.00 was Budgeted as target for Revenue under the High Court of Justice and the sum of ₦52,723,683.00 was generated comprising ₦26,179,368.00 as Court fees and ₦26,544,315.00 as Court fines within the year.*

(ii) **Capital Expenditure**

*The sum of ₦1,104,418,000.00 was Budgeted as Capital Expenditure in the year under review and the sum of ₦1,033,042,270.58 was expended to Renovate the Outstation High Courts and Sharia Courts at 34 LGA's, completion of Institutional House for Judiciary and completion of High Court Judges Residence.*

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

*The sum of ₦749,940,000.00 Budgeted as Recurrent Expenditure (Overhead Cost) and the sum of ₦570,743,683.72 was utilized as operational cost within the year under review.*

ix) **JUDICIAL SERVICE COMMISSION**

(i) **Revenue**

*The sum of ₦1,000,000.00 was Budgeted as target for Revenue under the Judicial Service and the sum of ₦98,000.00 was generated as sales of forms within the year.*

(ii) **Capital Expenditure**

*The sum of ₦31,500,000.00 was Budgeted as Capital Expenditure in the year under review and the sum of ₦29,275,000.00 was expended for the Renovation & furnishing of JSC Secretariat, Purchase of office equipment's and Purchase of Motor Vehicles.*

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

*The sum of ₦43,930,175.00 Budgeted as Recurrent Expenditure (Overhead Cost) and the sum of ₦42,457,720.04 was utilized as operational cost within the year under review.*

x) **SHARIA COURT OF APPEAL**

(i) **Revenue**

*The sum of ₦5,500,000.00 was Budgeted as anticipated Revenue within the year and the sum of ₦2,432,800.00 was generated.*

(ii) **Capital Expenditure**

*The sum of ₦495,256,000.00 was Budgeted as Capital Expenditure in the year under review and the sum of ₦418,287,000.00 was expended for Renovation of Court Buildings at Funtua, Daura, Malumfashi, Musawa, Baure, Faskari, Mani, Dutsinma, Kankia and Danja, Furnishing of 5No. Kadis Chamber, Construction of Bore holes @ Kadi's Residence & 4No. Division, Purchases of Library Books, Generators, Vehicles, Installation IT & Court Automation, Installation of Inverter @ Ho. G.Kadi Residence, Printing of Record Books & Diaries, Furniture and Equipments, Construction of Kadis House at Karkara Road GRA, Reconstruction and Renovation of Kadi House at GRA Modoji, Katsina and Construction of Conference Hall at Headquarters.*

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

*The sum of ₦272,183,130.00 Budgeted as Overhead Cost and the sum of ₦175,873,130.00 was utilized as operational cost within the year under review.*

xi) **MINISTRY OF COMMERCE, INDUSTRY AND TOURISM**  
**PRELIMINARY REPORT FOR THE COMPLETION OF THE**  
**ESTABLISHMENT OF TRADE FACILITATION CENTRE**

- a. *The launch of the Nigerian Trade Information Portal (NTIP) on 28th November 2022 signaled the formal commencement of the Implementation of WTO Trade Facilitation Agreement (TFA) in the country.*
- b. *The NTIP National Agreement ignited Katsina State action towards the policy which resulted in the idea to Establish Katsina State Trade Facilitation Centre. The Law that established the Centre has also been signed into Law on 26th November 2025 marked the beginning of organized trade facilitation activities in Katsina State. However, while the robust trade facilitation framework institutionalized and the Consultant have already notified the World Trade Organization WTO Regional Office in Abuja. The WTO regional office will facilitate World trade Organization's support to the Centre and overall economic development of the State and this marked the beginning of the process for 2<sup>nd</sup> phase of the establishment, a very significant aspect to the full implementation of WTO Trade Facilitation Agreement in Katsina State which is the establishment of Local Government Coordinating Offices is highly important for successful delivery of the Centre's mandate in Katsina State, thus, over 70% of the Centre's activities centered at the local level to align all trading as well as business activities at the community levels with the overall objectives of the WTO Trade Facilitation Agreement in addition to general economic targets of Katsina State Government.*
- c. *In view of the foregoing, and to ease the effort of the State Government's facilitation, and to ensure efficiency, quality and transparent in the implementation of 2<sup>nd</sup> phase development of the said Centre, the Ministry suggest and recommend that the Second Phase of TFC development project be carry out in 3 Batches, starting with 12 Local Government Areas selected from 34 LGAs spread within 3 Senatorial zones of the State to be the 1<sup>st</sup> Batch as follows:*

❖ **Katsina Zone:**

- ✓ *Katsina Local Government Area;*
- ✓ *Jibia Local Government Area;*
- ✓ *Charanchi Local Government Area;*
- ✓ *Dutsinma Local Government Area.*

❖ **Funtua Zone:**

- ✓ *Funtua Local Government Area;*
- ✓ *Malumfashi Local Government Area;*
- ✓ *Bakori Local Government Area;*
- ✓ *Kafur Local Government Area.*

❖ **Daura Zone:**

- ✓ *Daura Local Government Area;*
- ✓ *Mai'adua Local Government Area;*
- ✓ *Mani Local Government Area;*
- ✓ *Baure Local Government Area.*

- d. Thus, on the 13<sup>th</sup> day of February, 2026 His Excellency the Governor approved the Ministry's request for the release of N70,200,000:00 to enable the Ministry to conduct the 1<sup>st</sup> Batch of Second Phase of the Development of the Trade Facilitation Centre with the "Establishment of Local Government Coordinating Offices".
- e. The Second phase programme has been categorized or scheduled into three (3) Batches where the first and the second batches comprises 12 Local Government with 4 LGC from each of the 3 Senatorial Zone, the last (3<sup>rd</sup>) batch of the programme will comprise up of 10no Local Government Areas of the State.
- f. That the current Batch (being the first of the 3<sup>rd</sup> of its kind) has so far been completed where 12no LGAs across the 3 Senatorial has benefited while a report to that regard accompanied with new request to fast track the remaining batches has been sent to the Government. The State Government's response to the Ministry stated that the funds for continuation of the remaining batches of 2<sup>nd</sup> phase will be available after re-submitting the report of the 1<sup>st</sup> batch through SPIME. This has so far

remained the status of processes for completion of the KATSINA STATE TRADE FACILITAION CENTRE.

xiv. **MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

a. **Fertilizer**

The Katsina State Ministry of Agriculture, in line with the commitment of the State Government to support Agricultural production and ensure food security, successfully undertook the procurement of fertilizer for the 2025 wet season farming programme. The State Government paid the 50% of the total cost of the fertilizer procured, while the respective LGA's were responsible for paying the remaining 50%.

The breakdown of fertilizer supplied by each contractor is in the table below:

| S/N  | CONTRACTED COMPANY | FERTILIZER TYPE | QUANTITY            | GROSS PAY AMOUNT<br>₦   |
|------|--------------------|-----------------|---------------------|-------------------------|
| i.   | AA Albasu          | UREA            | 160,000 Bags        | 2,435,800,000.00        |
| ii.  | Barbedos           | NPK (20:10:10)  | 120,000 Bags        | 2,846,040,000.00        |
| iii. | Gerawa             | NPK (15:15:15)  | 120,000 Bags        | 2,980,650,000.00        |
|      | <b>TOTAL</b>       |                 | <b>400,000 Bags</b> | <b>8,262,490,000.00</b> |

Following the successful procurement and delivery of the fertilizer by the contracted companies, the Ministry coordinated and supervised the transportation of the commodity from the suppliers to designated storage facilities in all the thirty-four (34) Local Government Areas. This was done to ensure timely availability of fertilizer and to facilitate smooth distribution arrangements ahead of the commencement of the 2025 wet season farming activities.

As part of the implementation process, the Ministry organized the official flag-off ceremony for the 2025 Wet Season Fertilizer

*Programme at Kusada Local Government Area. The event was attended by His Excellency, the Executive Governor of Katsina State, senior government officials, agricultural stakeholders, traditional rulers, and members of the public. The ceremony marked the formal commencement of fertilizer sales and distribution activities for the 2025 farming season.*

*Furthermore, His Excellency approved a subsidized selling price of Twenty Thousand Naira (₦20,000.00) per bag of fertilizer for the 2025 Wet Season Farming Programme. This intervention was aimed at reducing the burden on farmers and encouraging increased agricultural production throughout the State.*

*To ensure equitable distribution of fertilizer across the State, an allocation formula based on polling units was adopted. Under this arrangement, polling units within Katsina Zone were allocated fifty (50) bags each, polling units within Funtua Zone were allocated sixty (60) bags each, while polling units within Daura Zone were allocated forty-five (45) bags each. The allocation for each Local Government Area was determined using this approved distribution formula.*

*Following the successful flag-off ceremony at Kusada, the Ministry of Agriculture received an official directives from His Excellency, the Executive Governor of Katsina State, instructing that the entire stock of fertilizer procured for the 2025 Wet Season Farming Programme across the thirty-four (34) Local Government Areas be handed over to the Coordinator of the Community Development Programme (CDP) for sales and distribution. Consequently, the Ministry complied with the directives and formally handed over the*

*fertilizer stock to the Coordinator of the Community Development Programme (CDP) to oversee the sales and distribution process throughout the State.*

*The allocation details for the thirty-four (34) Local Government Areas and All the State Stakeholder are presented in the table below:*

| <b>S/N</b>    | <b>LGA</b>        | <b>TOTAL NO. OF POLLING UNIT</b> | <b>NO. OF BAGS/ POLLING UNIT</b> | <b>TOTAL NUMBER OF BAGS ALLOC.</b> | <b>COST PER BAG ₦</b> | <b>TOTAL COST ₦</b>   |
|---------------|-------------------|----------------------------------|----------------------------------|------------------------------------|-----------------------|-----------------------|
| <i>i.</i>     | <i>Batagarawa</i> | <i>186</i>                       | <i>50</i>                        | <i>10,400</i>                      | <i>20,000</i>         | <i>208,000,000.00</i> |
| <i>ii.</i>    | <i>Batsari</i>    | <i>219</i>                       | <i>50</i>                        | <i>12,150</i>                      | <i>20,000</i>         | <i>243,000,000.00</i> |
| <i>iii.</i>   | <i>Charanchi</i>  | <i>141</i>                       | <i>50</i>                        | <i>8150</i>                        | <i>20,000</i>         | <i>163,000,000.00</i> |
| <i>iv.</i>    | <i>Danmusa</i>    | <i>165</i>                       | <i>50</i>                        | <i>9450</i>                        | <i>20,000</i>         | <i>189,000,000.00</i> |
| <i>v.</i>     | <i>Dutsinma</i>   | <i>209</i>                       | <i>50</i>                        | <i>11650</i>                       | <i>20,000</i>         | <i>233,000,000.00</i> |
| <i>vi.</i>    | <i>Jibia</i>      | <i>203</i>                       | <i>50</i>                        | <i>11,350</i>                      | <i>20,000</i>         | <i>227,000,000.00</i> |
| <i>vii.</i>   | <i>Kaita</i>      | <i>149</i>                       | <i>50</i>                        | <i>8550</i>                        | <i>20,000</i>         | <i>171,000,000.00</i> |
| <i>viii.</i>  | <i>Katsina</i>    | <i>501</i>                       | <i>50</i>                        | <i>26,350</i>                      | <i>20,000</i>         | <i>527,000,000.00</i> |
| <i>ix.</i>    | <i>Kurfi</i>      | <i>140</i>                       | <i>50</i>                        | <i>8100</i>                        | <i>20,000</i>         | <i>162,000,000.00</i> |
| <i>x.</i>     | <i>Rimi</i>       | <i>178</i>                       | <i>50</i>                        | <i>10,000</i>                      | <i>20,000</i>         | <i>200,000,000.00</i> |
| <i>xi,</i>    | <i>Safana</i>     | <i>168</i>                       | <i>50</i>                        | <i>9,500</i>                       | <i>20,000</i>         | <i>190,000,000.00</i> |
| <i>xii,</i>   | <i>Bakori</i>     | <i>242</i>                       | <i>60</i>                        | <i>15,720</i>                      | <i>20,000</i>         | <i>314,400,000.00</i> |
| <i>xiii.</i>  | <i>Dandume</i>    | <i>177</i>                       | <i>60</i>                        | <i>11,820</i>                      | <i>20,000</i>         | <i>236,400,000.00</i> |
| <i>xiv.</i>   | <i>Danja</i>      | <i>192</i>                       | <i>60</i>                        | <i>12,620</i>                      | <i>20,000</i>         | <i>252,400,000.00</i> |
| <i>xv.</i>    | <i>Faskari</i>    | <i>231</i>                       | <i>60</i>                        | <i>14,960</i>                      | <i>20,000</i>         | <i>299,200,000.00</i> |
| <i>xvi.</i>   | <i>Funtua</i>     | <i>298</i>                       | <i>60</i>                        | <i>19,080</i>                      | <i>20,000</i>         | <i>381,600,000.00</i> |
| <i>xvii.</i>  | <i>Kafur</i>      | <i>267</i>                       | <i>60</i>                        | <i>17,120</i>                      | <i>20,000</i>         | <i>342,400,000.00</i> |
| <i>xviii.</i> | <i>Kankara</i>    | <i>256</i>                       | <i>60</i>                        | <i>16,560</i>                      | <i>20,000</i>         | <i>331,200,000.00</i> |

|         |  |     |    |                |           |                         |
|---------|--|-----|----|----------------|-----------|-------------------------|
| xix.    | <i>Malumfashi</i>  | 326 | 60 | 20,860         | 20,000    | 417,200,000.00          |
| xx.     | <i>Mataza</i>  | 132 | 60 | 9,020          | 20,000    | 180,400,000.00          |
| xxi.    | <i>Musawa</i>  | 161 | 60 | 10,860         | 20,000    | 217,200,000.00          |
| xxii.   | <i>Sabua</i>   | 125 | 60 | 8,600          | 20,000    | 172,000,000.00          |
| xxiii.  | <i>Baure</i>   | 212 | 45 | 10,840         | 20,000    | 216,800,000.00          |
| xxiv.   | <i>Bindawa</i>   | 169 | 45 | 8,805          | 20,000    | 176,100,000.00          |
| xxv.    | <i>Daura</i>   | 185 | 45 | 9,525          | 20,000    | 190,500,000.00          |
| xxvi.   | <i>Dutsi</i>   | 118 | 45 | 6,455          | 20,000    | 129,100,000.00          |
| xxvii.  | <i>Ingawa</i>  | 170 | 45 | 8,850          | 20,000    | 177,000,000.00          |
| xxviii. | <i>Kankia</i>  | 157 | 45 | 8,165          | 20,000    | 163,300,000.00          |
| xxix.   | <i>Kusada</i>  | 114 | 45 | 6,230          | 20,000    | 124,600,000.00          |
| xxx.    | <i>Mai adua</i>  | 186 | 45 | 9,470          | 20,000    | 189,400,000.00          |
| xxxi.   | <i>Mani</i>  | 207 | 45 | 10,515         | 20,000    | 210,300,000.00          |
| xxxii.  | <i>Mashi</i>   | 186 | 45 | 9,570          | 20,000    | 191,400,000.00          |
| xxxiii. | <i>Sandamu</i>   | 145 | 45 | 6,525          | 20,000    | 130,500,000.00          |
| xxxiv.  | <i>Zango</i>   | 135 | 45 | 7,175          | 20,000    | 143,500,000.00          |
| xxxv.   | <i>All Stakeholders (All Executive Council, CEO's, Perm Sec, AG'S, Traditional Rulers, All Security Agencies, Religious Leaders and Party Members)</i> |     |    | 15,005         | 20,000.00 | 300,100,000.00          |
|         | <b>TOTAL</b>   |     |    | <b>400,000</b> |           | <b>8,000,000,000.00</b> |

*The total amount realized during the sales proceeds was deposited into Katsina State Fertilizer Collection under custody of Accountant General Office, Ministry of Finance.*

*The exercise reflects the commitment of the Katsina State Government towards supporting farmers, improving agricultural productivity, and enhancing food security across the State.*

**b. ANCHOR BORROWER CBN LOAN**

According to the report of the committee set by His Excellency to investigate the program, the committee observed that during 2016/2017 wet and dry season the input suppliers distribute farm input worth ₦480,950,445 to 3,000 un validated farmers and input worth ₦779,889,000 to 11,000 farmers, amounting to ₦1,260,839,455 as outstanding loan against farmers.

The sum of ₦375,000,000 was recovered from the validated/un validated farmers and paid same to input supplier's companies leaving the balance of ₦885,839,455.

Based on the series of negotiations at multi-door courthouse, the input suppliers agreed to be paid 60% of the outstanding balances, which is ₦531,498,873 out of ₦885,839,455. The balance of ₦354,332,582 will remain as waiver if negotiated.

However, the state government paid the sum of ₦406,963,200 out of 60% (₦531,498,873.00) to 14No companies while negotiation is still on going. The current outstanding loan from 60% was ₦124,535,613.

| <b>LOAN DESCRIPTION</b>                          | <b>₦</b>           | <b>₦</b>                  |
|--|--------------------|---------------------------|
| <i>Dry season 2016</i>                           | <i>480,942,455</i> |                           |
| <i>Wet Season 2017</i>                           | <i>779,889,000</i> | <i>1,260,831,455</i>      |
| <i>Less Loan Recovery</i>                        |                    |                           |
| <i>Dry Season</i>                                | <i>295,000,000</i> |                           |
| <i>Wet Season</i>                                | <i>80,000,000</i>  | <i>375,000,000</i>        |
| <i>Outstanding Loan</i>                          |                    | <b><i>885,831,455</i></b> |
| <i>60% To be paid to I/Suppliers</i>             |                    | <i>531,963,200</i>        |
| <i>40% Remained Waiver</i>                       |                    | <i>354,332,582</i>        |
| <i>Katsina State paid I/Suppliers out of 60%</i> |                    | <i>406,963,200</i>        |
| <i>Balance from 60%</i>                          |                    | <b><i>124,535,673</i></b> |

xv. **KATSINA STATE INVESTMENT PROMOTION AGENCY**

The Agency Budgeted the sum of One Billion Three Hundred and One Million Five Hundred and Eighty Seven Thousand Five Hundred Naira Only (₦301,587,500.00) as capital expenditure and expended the sum of Seven Hundred and Twenty Five Million Sixty Four Thousand One Hundred and Fifty One Naira Only (₦725,064,151.00) on the construction of Trade and Investment Promotion (Dikko Radda Trade and Investment House), Investment Promotion Programme, Consultancy Service on Policy Development and Road Show during the year under review.

xvi. **KATSINA STATE BUREAU OF PUBLIC PROCUREMENT**

a. **Permanent Board of Survey**

The sum of Two Hundred and Nine Million Seven Hundred Thousand Four Hundred and Nine Naira Three Kobo (₦209,700,409.03) was realized from the sales proceed of scrap/unserviceable Motor vehicles, Plants, Motor cycles, furniture and equipment disposed by Permanent Board of survey during the year under review, from various Ministries, Department and Agencies including former Local Government Chairmen Vehicles Under (Ministry for Local Government and Emirate Affairs), Katsina State Transport Authority and Katsina State Primary Health Care Development Agency.

The Funds were shared among the four MDA's, based on the items disposed, as detailed in the table below:

| S/N | MDA                | BANK     | ACCOUNT NO | AMOUNT (₦)    |
|-----|--------------------|----------|------------|---------------|
| 1.  | ACCOUNTANT GENERAL | FIDELITY | 5030113060 | 25,155,534.92 |

|              |  |        |            |                       |
|--------------|--|--------|------------|-----------------------|
| 2.           | MIN. FOR LOCAL GOV'T & EMIRATE AFFAIRS | ZENITH | 1006361926 | 162,914,024.11        |
| 3.           | K.T.S.T.A                              | ZENITH | 1010808448 | 12,390,000.00         |
| 4.           | S.P.H.C.A                              | ZENITH | 1010771397 | 9,240,850.00          |
| <b>TOTAL</b> |  |        |            | <b>209,700,409.03</b> |

**b. Revenue Generated**

*The State Bureau of Public Procurement revenue generated during the year under review was ₦3,363,867,526.67 against anticipated figure of ₦5,540,000,000.00. This shows 60.72% performance.*

**xvii. KATSINA STATE HOUSE OF ASSEMBLY**

**a. Recurrent Expenditure**

*The sum of ₦4,797,477,176.00 was Budgeted as Recurrent Expenditure (overhead) in the year under review and the sum of ₦4,740,096,318.53 was expended for operational activities.*

**b. Capital Expenditure**

*The sum of ₦6,152,965,500.00 was Budgeted as Capital Expenditure within the year under review and the sum of ₦5,165,965,500.00 was expended to procure of new vehicles, purchase of furniture, Economic Empowerment in 34LGA's, Palliatives to 34No. Constituencies, Renovation works, and Hajj Exercise.*

**xviii. KATSINA STATE SMALL TOWN WATER SUPPLY AND SANITATION AGENCY (STOWASSA) – SURWASH PROGRAMME**

*The Small Town Water Supply and Sanitation Agency (STOWASSA) Budgeted the sum of N5,549,002,120.00 as capital expenditure and expended the sum of N211,871,199.01 on the construction of new, rehabilitation and upgrading of existing schemes of (44 water schemes)*

during the year under review. The projects include construction of water supply powered-borehole at Tsagero town in Rimi Local Government area and rehabilitation/upgrading boreholes at Faskari, Faskari Local Government Area.

**xix. KATSINA STATE AMANA MICROFINANCE BANK LIMITED**

The bank is trading at Katsina Amana Micro Finance of Bank after the merger of 15 Katsina State legacy Microfinance Bank Limited as FAIDA Microfinance Bank Limited and subsequently change of name with Corporate Affairs Commission (CAC) on 24<sup>th</sup> day of November, 2020. It was incorporated as a private limited liability company in accordance with the Company and Allied Matters Act 1990 with RC No. 1015092. Katsina Amana Microfinance Bank Limited is a license state MFB with head office and 15 branches within Katsina State of Nigeria. The Bank engages in Microfinance business and other ancillary activities.

The Bank has the total Liability and Equity in the total sum of ₦2,818,052,000.00 as at 31<sup>st</sup> December, 2025.

The Bank made a net profit before tax of ₦4,959,000.00 for the year under review.

**xx. MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS**

Due to the security challenges that is affecting some Local Government in the State, His Excellency the Executive Governor of the State Mal. Dikko Umar Radda PhD, CON created Security Watch Corps in order to address the Security Challenge. The sum of ₦10,552,987,023.14 was expended during the year under review from Security Escrow Account, ministry of Security and Home Affairs Capital Account and Contribution from JAC Account from Ministry for Local Governments and Emirates Affairs.

### Source of Funding the Security Challenges

The Ministry of Internal Security and Home Affairs budgeted the sum of ₦5,640,469,500.00 for the Capital Expenditure, the sum of ₦3,579,372,530.40 being 63.46% was expended leaving Balance of ₦2,061,096,969.60

| S\N          | SOURCE OF FUNDING  | AMOUNT<br>(₦)            |
|--------------|--|--------------------------|
| i.           | Receipt from Capital Expenditure (Min. of Internal Security)           | 3,579,372,530.40         |
| ii.          | Contribution from Security Escrow Account (State) from Opening Balance | 131,547,506.52           |
| iii.         | Contribution from Min for L.G & Chieftaincy Affairs (34 LGA)           | 6,842,066,986.22         |
| <b>Total</b> |  | <b>10,552,987,023.14</b> |

### EXPENDITURE

The Ministry of Internal Security and Home Affairs has the opening balance of ₦126,495,000.00 and collected the sum of ₦5,699,274,000.00 from Security Escrow Account as contributions, making the total of ₦5,538,449,000.00 and expended the sum of ₦5,411,954,000.00 leaving the balance of ₦413,905,000.00

| S/N   | MONTH           | COLLECTED<br>(₦) | PAID<br>(₦)    | BALANCE<br>(₦) |
|-------|-----------------|------------------|----------------|----------------|
| i.    | January, 2025   | 474,939,500.00   | 404,245,000.00 | 70,694,500.00  |
| ii.   | February, 2025  | 474,939,500.00   | 408,430,000.00 | 66,509,500.00  |
| iii.  | March, 2025     | 474,939,500.00   | 453,990,000.00 | 21,039,500.00  |
| iv.   | April, 2025     | 474,939,500.00   | 444,145,000.00 | 30,794,500.00  |
| v.    | May, 2025       | 474,939,500.00   | 462,643,000.00 | 12,296,500.00  |
| vi.   | June, 2025      | 474,939,500.00   | 462,643,000.00 | 12,296,500.00  |
| vii.  | July, 2025      | 474,939,500.00   | 462,643,000.00 | 12,296,500.00  |
| viii. | August, 2025    | 474,939,500.00   | 462,643,000.00 | 12,296,500.00  |
| ix.   | September, 2025 | 474,939,500.00   | 462,643,000.00 | 12,296,500.00  |

|              |                |                         |                         |                       |
|--------------|----------------|-------------------------|-------------------------|-----------------------|
| x.           | October, 2025  | 474,939,500.00          | 462,643,000.00          | 12,296,500.00         |
| xi.          | November, 2025 | 474,939,500.00          | 462,643,000.00          | 12,296,500.00         |
| xii.         | December, 2025 | 474,939,500.00          | 462,643,000.00          | 12,296,500.00         |
| <b>Total</b> |                | <b>5,699,274,000.00</b> | <b>5,411,954,000.00</b> | <b>287,410,000.00</b> |

Furthermore, the contributions from Ministry for Local Government and Chieftaincy Affairs was expended for procurement of Amunitions, Various Sustained Joint Security operations in the 8 Frontline and 11 Vulnerable LGA's as stated below;

| <b>Procurement of Ammunitions, pump action, chemicals, provision of Hard and Software gadgets &amp; Cartridges (KTSG COUNTERPART @ 30%) and purchase of 1No. firefighting truck</b> |                 | <b>AMOUNT<br/>(₦)</b> | <b>TOTAL<br/>(₦)</b>    |
|---|-----------------|-----------------------|-------------------------|
| i.  | February, 2025  | 66,367,996.20         |                         |
| ii.   | April, 2025     | 70,862,996.20         |                         |
| iii.  | May             | 32,915,000.00         |                         |
| iv.   | July, 2025      | 57,554,760.00         |                         |
| v.  | November, 2025  | 441,452,815.00        |                         |
| vi.   | December, 2025  | 20,000,000.00         | <b>689,153,567.40</b>   |
| <b>Sustained Joint Security Operation \ Deploy of FOR Quick Resp/sustain intelligence gathering</b>   |                 |                       |                         |
| i.  | January, 2025   | 2,910,000.00          |                         |
| ii.   | February, 2025  | 22,910,000.00         |                         |
| iii.  | March, 2025     | 43,723,000.00         |                         |
| iv.   | April, 2025     | 2,910,000.00          |                         |
| v.  | May, 2025       | 18,910,000.00         |                         |
| vi.   | July, 2025      | 37,810,000.00         |                         |
| vii.  | August, 2025    | 789,995,475.00        |                         |
| viii.   | September, 2025 | 334,910,000.00        |                         |
| ix.   | October, 2025   | 2,910,000.00          |                         |
| x.  | November, 2025  | 49,405,000.00         |                         |
| xi.   | December, 2025  | 21,540,000.00         | <b>1,327,933,475.00</b> |
| <b>Supply of working Dress, Boot and Inner Vest for KTSCWC</b>  |                 |                       |                         |
| i.  | November, 2025  | 248,640,000.00        | <b>248,640,000.00</b>   |

| <i>Conversion / Maintenance of KTSCWC/Maintenance of State Security Joint Operation/Development of Rugu forest for ranging facilities to the nomadic herders/Establishment of Campus Security Education Centre/Establishment of Community Dispute Resolution Centers and Development of Multi-Lateral Cooperation Peace Building and Conflict Mitigation</i> |                        |                       |                                |
|--|------------------------|-----------------------|--------------------------------|
| <i>i.</i>  | <i>March, 2025</i>     | <i>84,901,00.00</i>   |                                |
| <i>ii.</i>   | <i>April, 2025</i>     | <i>67,205,000.00</i>  |                                |
| <i>iii.</i>  | <i>May, 2025</i>       | <i>120,126,000.00</i> |                                |
| <i>iv.</i>   | <i>June, 2025</i>      | <i>38,471,500.00</i>  |                                |
| <i>v.</i>  | <i>July, 2025</i>      | <i>49,460,000.00</i>  |                                |
| <i>vi.</i>   | <i>August, 2025</i>    | <i>87,981,000.00</i>  |                                |
| <i>vii.</i>  | <i>September, 2025</i> | <i>441,455,000.00</i> |                                |
| <i>viii.</i>   | <i>October, 2025</i>   | <i>175,246,988.00</i> |                                |
| <i>ix.</i>   | <i>December, 2025</i>  | <i>134,150,000.00</i> | <b><i>1,114,095,488.00</i></b> |
| <b><i>Media for Security Acctivities</i></b>   |                        |                       |                                |
| <i>i.</i>  | <i>August, 2025</i>    | <i>59,200,000.00</i>  | <b><i>59,200,000.00</i></b>    |
| <b><i>Training of 3<sup>rd</sup> Batch of CWATCH, Inter-State Collaborative/Meeting workshop</i></b>   |                        |                       |                                |
| <i>i.</i>  | <i>September, 2025</i> | <i>100,000,000.00</i> |                                |
| <i>ii.</i>   | <i>October, 2025</i>   | <i>40,350,000.00</i>  | <b><i>140,350,000.00</i></b>   |
| <b><i>Grand Total</i></b>  |                        |                       | <b><i>3,579,372,530.40</i></b> |

## **SPECIAL AUDIT INVESTIGATION**

*Further to the directives by H.E The Executive Governor of Katsina State Mal. Dikko Umar Radda, PhD, CON to conduct special audit investigation in some agencies by the Auditor General and H.E directed him to ensure compliance of the approved recommendations.*

***The affected agencies are as follows:***

### **1. DEPARTMENT OF MARKET DEVELOPMENT**

#### **a. THE STATUS OF KATSINA SHOPPING MALL AND DUBAI MARKET**

##### **i. Katsina Shopping Mall**

*The lease agreement into between the KTSG and Mall Enterprises Nigeria Ltd on 31<sup>st</sup> October, 2022 has been terminated based on the advice from the Office of the Attorney General of the State and in compliance with Council directives for the termination of the lease agreement during its 2<sup>nd</sup> Regular Meetings held on Wednesday 22<sup>nd</sup> January, 2025 for non-utilization of the Shopping Mall and upon receipt of a letter from the Company requesting for a one year Moratorium.*

*Following the termination of the agreement with the Katsina Mall Enterprises Ltd two Companies indicate interest for leasing Katsina Shopping Mall that is AMSHAK PRIME GLOBAL LIMITED is one of the leading companies in the communications sector within Katsina State which Katsina State Investment Promotion Agency conveyed the interest of the company to the Department in leasing the Katsina Shopping Mall for use as sales and showroom outlet. Negotiations between the Department and the company have reached advance stage.*

*However, Hospital CO EGYPT also indicate interest for 15years leasehold of the Katsina Shopping Mall to be converted into a Multispecialty Hospital which was endorsed and forwarded to Department by His Excellency, The Governor for further necessary action.*

*A technical Committee was formed under the Chairmanship of the Permanent Secretary, Ministry of Health. The representative of the Hospital visited the facility and have had a technical session with the committee. The Katsina State Government is waiting proposals from the Hospital*

.

**ii. Katsina Dubai Market**

*An approval was granted from His Excellency, the Governor to the Department to liaise with Ministry of Justice for the termination of the Public Private Partnership (PPP) signed between KTSG and M/S A.A. Albasu based on mutual consensus of rights and obligation and reimbursing/refunding of ₦733,988,304.08 only to the company as assed and evaluated by the Committee. The termination agreement has been signed between the two parties and part of the termination agreement was that the Client shall pay the sum of ₦404,701,233.54 to the investor after the execution of the agreement, the Client shall also pay the remaining balance of ₦329,287,070.54 to the investor.*

**2. KATSINA STATE HEALTH SERVICE MANAGEMENT BOARD (HSMB)**

*Sequel to Special Investigation Audit Exercise conducted at the Katsina State Health Service Management Board, I write to submit my findings, observations*

and recommendations to His Excellency, the Executive Governor of the State Malam Dikko Umar Radda, PhD CON as follows;

**FINDINGS / OBSERVATIONS**

a) **ABSCONDED DOCTORS**

There was 26 No absconded Doctors who were under Bond, Non-Bonded and on study leave without pay agreement. They absconded from duty and continue drawing unearned salary for several months. They are classified into three (3) categories viz;

i) **NON BONDED STAFF (HSMB)**

| S\N   | VERIFICATION NO | EMPLOYEE NAME AS AT DECEMBER 2022 | GRADE     | REMARKS                     | DATE OF ABSCONDED   | NO OF MONTHS |
|-------|-----------------|-----------------------------------|-----------|-----------------------------|---------------------|--------------|
| i.    | 1739096939      | Koroworade AdebayeYermi           | COMN-05/7 | Salary stop (February)      | Sept, 2021          | 16 Months    |
| ii.   | 10028936        | Baffa Ibrahim Musa Anda           | COMN-02/5 | Salary stop (February)      | Jan. 2022           | 14 Months    |
| iii.  | 2180571695      | Ado Saddam Muhammad               | COMN-01/1 | Confirmed                   | Dec. 2022           | 3 Months     |
| iv.   | 2668649674      | Bello Sarki kende                 | COMN-01/1 | Confirmed                   | Mar.2022 – Feb.2023 | 12 Months    |
| v.    | 2361139134      | Muhammed Fatima Abdulfatahu       | COMN-01/1 | Confirmed                   | Jan. 2022           | 14 Months    |
| vi.   | 2405930807      | Yusuf Aliyu Salisu                | COMN-01/1 | Confirmed                   | Mar. 2012           | 2 Months     |
| vii.  | 2277445665      | Abdulmanaf Aisha                  | COMN-01/1 | Confirmed                   | June 2022           | Mar,2023     |
| viii. | 2659570135      | Naibi Zaiyad Ibrahim              | COMN-01/1 | Confirmed                   | Jan. 2023           | 2 Months     |
| ix.   | 7593610972      | Rukkaya Galadima                  | COMN-01/1 | Confirmed                   | May,2022            | 9 Months     |
| x.    | 7756934856      | Falalu Umar                       | COMN-01/1 | Salary stop (February 2023) | Jan. 2022           | 14 Months    |
| xi.   | 10028448        | Muhammad Muawiya                  | COMN-01/1 | Salary stop (February 2023) | Jan. 2022           | 5 Months     |

|       |            |                            |           |                                   |           |           |
|-------|------------|----------------------------|-----------|-----------------------------------|-----------|-----------|
| xii.  | 10028429   | Sagir Hassan<br>Bindawa    | COMN-01/1 | Salary stop<br>(February<br>2023) | Jan. 2022 | 14 Months |
| xiii. | 2621828354 | Muhammed<br>Sa'adatu Abdul | COMN-01/1 | Confirmed                         | Jan. 2022 | 14 Months |

ii) **BONDED STAFF (HSMB)**

| S\N  | VERIFICATI<br>ON NO | EMPLOYEE NAME AS AT<br>DECEMBER 2022 | GRADE     | REMARKS   | DATE OF<br>ABSCONDED | NO OF<br>MONTHS |
|------|---------------------|--------------------------------------|-----------|-----------|----------------------|-----------------|
| i.   | 8213849262          | Kashim Aisha                         | COMN-01/1 | Confirmed | May, 2021            | 22 Months       |
| ii.  | 2690297524          | Machika Fatima<br>Abbas              | COMN-01/1 | Confirmed | Oct. 2022            | Nil             |
| iii. | 2628231266          | Salisu Maryam                        | COMN-01/1 | Confirmed | Oct. 2022            | 5 Months        |
| iv.  | 2957634503          | Sulieman Siyma<br>Bindawa            | COMN-01/1 | Confirmed | Oct. 2022            | Nil             |
| v.   | 2414072613          | Hassan Aminu                         | COMN-01/1 | Confirmed | Oct. 2022            | 6 Months        |
| vi.  | 2610779622          | Ya'u Ismail                          |           |           | May, 2021            | 22 Months       |

iii) **STAFF ON STUDY LEAVE WITHOUT PAY (HSMB)**

| S\N | VERIFICATI<br>ON NO | EMPLOYEE NAME AS<br>AT<br>DECEMBER 2022 | GRADE     | REMARKS   | DATE OF<br>ABSCONDED | NO OF<br>MONTHS |
|-----|---------------------|---|-----------|-----------|----------------------|-----------------|
| i.  | 102613582           | SalihuYakubu                            | COMN-01/1 | Confirmed | Jan, 2023            | 2 Months        |
| ii. | 6862535565          | Abdulmusawir Ahmed                      | COMN-01/1 | Confirmed | Jan, 2023            | 2 Months        |

Therefore 21No.Debtors are to refund the unearned salary against each as detailed above.

**RECOMMENDATION**

I recommend the management to intensify effort to recover the unearned salary against defaulting Debtors or refer the matter to ministry of Justice for legal intervention.

## **SOCIAL ENTERVENTION.**

*Empowerment in Katsina State is a priority area for the Government with various initiatives aimed at promoting inclusive economic growth, social inclusion, in human capital development. The key programs and initiatives by the state in some MDAs include the following;*

### **1. MINISTRY OF WOMEN AFFAIRS**

*The Ministry engaged on a strategic empowerment program as captioned (small and medium business towards the Blissful month of Ramadan (Koko and Kosai). The Ministry engaged 10 women each from 361 wards across the State, representing 3,610 beneficiaries from 34No. L.G.A of the State. The sum of ₦207,050,000.00 was expended for the empowerment.*

### **2. MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

#### **a) DLI 2.1 AGRICULTURAL INPUT AND SERVICE PROGRAM.**

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

*A total of 6,840 farmers benefited from the Grant in 34 LGAs in the state amounting to ₦295,469,072.50 as detailed on Table below;*

| <b><i>Results Area 2: Increasing Food Security and Safe Functioning of Food Supply Chains for Poor Households</i></b> |   |                              |
|---|---|------------------------------|
| <b><i>2025CAPITAL EXPENDITURE</i></b>   |   |                              |
| <b><i>CATEGORY</i></b>  | <b><i>ACTIVITIES</i></b>  | <b><i>ACTUAL</i></b>         |
| <b><i>DLI2.1 Distribution of Inputs and Service Provision</i></b>   |   |                              |
| <b><i>Distribution of Inputs (Poultry): DOC, Feed &amp; Drugs</i></b>   | <b><i>Provision of Day Old Chick (DOC) for 1200 Poultry Farmers/Beneficiaries</i></b>     | <b><i>149,975,744.68</i></b> |
|   | <b><i>Provision of Poultry Feed to 1440 Poultry Beneficiaries @4bags /beneficiary</i></b> | <b><i>119,980,595.74</i></b> |
|   | <b><i>Provision of Poultry Drugs to Poultry Farmers</i></b>                               | <b><i>11,998,059.57</i></b>  |

|  |  |                       |
|--|--|-----------------------|
|  | <b>Sub-total</b>   | <b>281,954,400.00</b> |
| <b>Distribution of Inputs (Fishery):<br/>Fingerlings, Feed &amp; Drugs</b> | <i>Provision of Fingerlings to 1000 Fishery Farmers</i>            | 1,168,224.30          |
|  | <i>Provision of Fish Feeds to 1000 Fish Farmers @ 5bags/farmer</i> | 3,621,495.33          |
|  | <i>Provision of Fish Drugs to Fish Farmers</i>                     | 210,280.37            |
|  | <b>Sub-total</b>   | <b>5,000,000.00</b>   |
| <b>Extension:</b>  | <i>Advisory Services for 2,200 beneficiaries</i>                   | 8,514,672.50          |
|  | <b>Sub-total</b>   | <b>8,514,672.50</b>   |
|  | <b>Total</b>   | <b>295,469,072.50</b> |

(i) **DLI 2.3 AGRICULTURAL ASSET PRODUCTION AND MITIGATING LOSS AND WEST PROGRAM**

A total of 18,380 farmers benefited in 34 LGAs in the state amounting to ₦1,076,142,457.00 as detailed on Table C below;

|  |   |                |
|--|---|----------------|
| <b>DLI 2.3 (FARM AGRICULTURAL ASSET)</b> | <i>Provision of 500 solar water pump to 5000 Tomato farmers @1 machine / group</i>                | 399,900,000.00 |
|  | <i>Provision of 150 Power Tiller to 1500 Sorghum/Maize beneficiaries @1 machine/group</i>         | 104,970,000.00 |
|  | <i>Provision of 250 Groundnut Oil Extractor to 1500 Beneficiaries@2machine/group</i>              | 93,650,000.00  |
|  | <i>Provision of 840 Hammer Miller to 2800 beneficiaries @3 machine/ Group</i>                     | 157,584,000.00 |
|  | <i>Provision of 852 Vegetable Grinding Machine to 2840 Beneficiaries @3 machine / group</i>       | 148,674,000.00 |
|  | <i>Provision of 374 Multi crop thresher to 1870 maize &amp; sorghum farmers@2 machine / group</i> | 115,827,800.00 |
|  | <i>Provision of 1,500 Goat (Female) to 500 Beneficiaries</i>                                      | 41,847,923.86  |

|  |  |                                |
|--|--|--------------------------------|
|  | <i>Provision of 500 Goat (Male) to Beneficiaries</i> | <i>13,688,733.14</i>           |
|  | <b><i>DLI2.3 Total</i></b>                           | <b><i>1,076,142,457.00</i></b> |
|  | <b><i>DLI2.1 + DLI2.3 Total</i></b>                  | <b><i>1,419,258,653.50</i></b> |

## **FOOD SECURITY**

Food Security in Katsina State is a significant concern, particularly due to the impact of rural banditry on Agricultural activities. The State's Agricultural sector, which is crucial sources of livelihood for many resident has been severally affected by banditry, leading to the food shortage and insecurity.

In an effort to address food insecurity, the state government has lunched initiatives to improve food security by introducing programs to support formers and reduce post forest loses as well various project have been implemented to promote Agricultural development and improve food security in the state.

### **1. MINISTRY OF AGRICULTURE (FADAMA)**

#### **(ii) DLI 2.1 AGRICULTURAL INPUT AND SERVICE PROGRAM.**

A total of 4,340 poor house hold benefited from the food supply chain in 34 LGAs in the state amounting to ₦ 47,647,124.00 as detailed on Table below;

| <b>Results Area 2: Increasing Food Security and Safe Functioning of Food Supply Chains for Poor Households</b> |   |                      |
|--|---|----------------------|
| <b>Food Assistance/Crop Input</b>  | <i>Provision of Rice as Food Assistance to 868 vulnerable beneficiaries @10kg/beneficiary</i>           | <i>19,079,663.78</i> |
|  | <i>Provision of Beans as Food Assistance to 868 vulnerable beneficiaries @10kg/beneficiary</i>          | <i>19,079,663.78</i> |
|  | <i>Provision of Cooking Oil as Food Assistance to 868 vulnerable beneficiaries @2litres/beneficiary</i> | <i>7,892,042.74</i>  |
|  | <i>Provision of Seasoning as Food Assistance to 868 vulnerable beneficiaries @1pack/beneficiary</i>     | <i>1,075,399.23</i>  |
|  | <i>Provision of Table Salt as Food Assistance to 868 vulnerable beneficiaries @1pack/beneficiary</i>    | <i>520,354.47</i>    |
|  | <b>Total</b>  | <b>47,647,124.00</b> |

## **2. MINISTRY OF SPECIAL DUTIES**

*Following the increasing cases of malnutrition across Katsina State, the Katsina State Government directed the Ministry of Special Services to submit the procured food grains to Committee of Malnutrition to distribute as an emergency intervention to support vulnerable households and reduce the impact of food insecurity.*

*The procured grains were distributed equally to vulnerable households across the 361 Wards at 34 LGA irrespective of population or severity of malnutrition.*

*The grain distribution exercise represents a coordinated humanitarian response by the Katsina State Government to address the reported malnutrition situation in the State.*

*A total of **81,915 bags of grains** were distributed across **361 wards** in the **34 Local Government Areas**, using a transparent allocation methodology that combined equal distribution with data-driven prioritization.*

## **3. MINISTRY OF RELIGIOUS AFFAIRS**

### **RAMADAN FEEDING PROGRAM 2024/1445 A.H**

*The Ministry of Religious Affairs to conducted Ramadan feeding program for the less privileges, displaced persons and internally displaced persons (IDPs) across 34 LGA of the State. The total sum of One Billion, Two Hundred and one Million, Three Hundred Thousand (₦1,201,300,000.00) was expended on the program as detailed below;*

| <b>S/N</b> | <b>ITEMS</b> | <b>QUANTITY</b> | <b>PRICE<br/>(₦)</b> | <b>TOTAL<br/>(₦)</b>    |
|------------|--------------|-----------------|----------------------|-------------------------|
| i.         | Rice         | 15,300          | 52,000               | 795,600,000.00          |
| ii.        | Spaghetti    | 4,000           | 19,500               | 78,000,000.00           |
| iii.       | Macroni      | 4,000           | 26,000               | 104,000,000.00          |
| iv.        | Oil          | 2,500           | 57,000               | 142,500,000.00          |
| v.         | Maggi        | 400             | 15,000               | 6,000,000.00            |
| vi.        | Salt         | 400             | 18,000               | 7,200,000.00            |
| vii.       | Logistics    | 34 LGA          | 2,000,000            | 68,000,000.00           |
|            | <b>Total</b> |                 |                      | <b>1,201,300,000.00</b> |

## **MULTINATIONAL PROGRAMMES**

### **1. AGRO CLIMATIC RESILIENCE IN SEMI ARID LANDSCAPE**

#### **(ACReSAL).**

The Agro climatic resilience in semi-arid landscapes ACReSAL Signed a subsidiary loan agreement between Federal Government of Nigeria and Katsina State Government on the World Bank Assisted (ACReSAL), it's a 6years World Project running till 2028, covering 19 Northern states and FCT, Katsina is one of the key states. The Project Development objectives is to increase the implementation of sustainable landscape management practices in targeted watersheds in Northern Nigeria and strengthen Nigeria's long-term enabling environment for integrated climate-resilient landscape management. For Katsina specifically, that means tackling desertification, flooding, land degradation and low farm productivity. The key objectives & components in Katsina State are; Dry land Management/Ecosystem Restoration, Community Climate Resilience, Livelihood & Food Security and Institutional Strengthening & Project Management.

The project expended the sum of ₦25,514,618,614.97 during the year under review as per below table;

| <b>S/N</b> | <b>DESCRIPTION</b>                                     | <b>₦</b>                        | <b>₦</b>                       |
|------------|--|---------------------------------|--------------------------------|
| <i>i.</i>  | <i>Opening Balance</i>                                 | <i>4,017,373,622.88</i>         |                                |
| <i>ii.</i> | <i>2025 additional Loan received</i>                   | <u><i>24,018,983,432.57</i></u> | <i>28,036,357,055.45</i>       |
|            | <i>Less Expenditure</i>                                |                                 | <i>(25,514,618,614.97)</i>     |
|            | <b><i>Balance as at 31<sup>st</sup> Dec., 2025</i></b> |                                 | <b><i>2,521,738,440.48</i></b> |

*It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.*

**2. ACCELERATING NUTRITION RESULTS IN NIGERIA (ANRIN) UNDER MINISTRY OF HEALTH**

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

The project expended the sum of ₦438,286,603.82 during the year under review as per below table;

| S/N | DESCRIPTION                                     | ₦                     | ₦                |
|-----|---|-----------------------|------------------|
| i.  | Opening Balance                                 | 112,089,642.47        |                  |
| ii. | 2025 additional Loan received                   | <u>326,196,961.22</u> | 438,286,603.69   |
|     | Less Expenditure                                |                       | (438,286,603.82) |
|     | <b>Balance as at 31<sup>st</sup> Dec., 2025</b> |                       | <b>2,999.87</b>  |

It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.

**3. ACCELERATING NUTRITION RESULTS IN NIGERIA (ANRIN) STATE PRIMARY HEALTH CARE AGENCY**

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

The project expended the sum of ₦269,188,203.50 during the year under review as per below table;

| S/N | DESCRIPTION     | ₦            | ₦ |
|-----|-----------------|--------------|---|
| i.  | Opening Balance | 2,796,671.50 |   |

|     |   |                       |                         |
|-----|---|-----------------------|-------------------------|
| ii. | 2025 additional Loan received                   | <u>266,398,882.00</u> | 269,195,553.50          |
|     | Less Expenditure                                |                       | <u>(269,188,203.50)</u> |
|     | <b>Balance as at 31<sup>st</sup> Dec., 2025</b> |                       | <b><u>7,350.00</u></b>  |

*It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.*

#### **4. RURAL ACCESS & AGRICULTURAL MARKETING PROJECT (RAMP)**

*Rural Access and Agricultural Marketing Project (RAAMP) was a successor of second Rural Access and Mobility Project (RAMP-2) which was been guided by the Government Rural Travel and Transport (RTTR), the International Development Association (IDA World Bank) and French Development Agency (AFD), all are supporting Federal /State government of Nigeria (FGN) with Loan toward financing the implementation of Rural Access and Agricultural Marketing Project (RAAMP). The project has tenure of seven years and was approved by the World Bank on 18<sup>th</sup> February, 2020 and will end by 30<sup>th</sup> June,2026.*

*The project objectives are improved Rural Access and Agricultural Marketing in participating states and strengthening the financial and institutional based for effective development, maintenance and management of the road network.*

#### **Project Financing**

*The project expended the sum of ₦13,358,234,584.60 during the year under review as per below table;*

| S/N | DESCRIPTION                                     | ₦                        | ₦                               |
|-----|---|--------------------------|---------------------------------|
| i.  | Opening Balance                                 | 5,711,930,941.98         |                                 |
| ii. | 2025 additional Loan received                   | <u>23,058,813,011.30</u> | 28,770,743,953.28               |
|     | Less Expenditure                                |                          | <u>(13,358,234,584.60)</u>      |
|     | <b>Balance as at 31<sup>st</sup> Dec., 2025</b> |                          | <b><u>15,412,509,368.68</u></b> |

*It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.*

## **5. SURWASH PROJECT**

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

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

### **OBJECTIVES.**

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

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

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

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

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

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

The project expended the sum of ₦183,051,613.22 during the year under review as per below table;

| S/N | DESCRIPTION                                     | ₦                     |
|-----|---|-----------------------|
| i.  | Opening Balance                                 | 416,276,862.73        |
|     | Less Expenditure                                | (183,051,613.22)      |
|     | <b>Balance as at 31<sup>st</sup> Dec., 2025</b> | <b>233,225,249.51</b> |

It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.

b) **SURWASH PROJECT PforR Component) Ministry Of Water Resource.**

The project under PforR expended the sum of ₦9,214,614,614.19 during the year under review as per below table;

| S/N | DESCRIPTION                                     | ₦                       | ₦                    |
|-----|---|-------------------------|----------------------|
| i.  | Opening Balance                                 | 85,974,827.25           |                      |
| ii. | 2025 additional Loan received                   | <u>9,163,522,341.78</u> | 9,249,497,169.03     |
|     | Less Expenditure                                |                         | (9,214,614,614.19)   |
|     | <b>Balance as at 31<sup>st</sup> Dec., 2025</b> |                         | <b>34,882,554.84</b> |

It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.

**6. AGILE WORLD BANK LOAN PROGRAMME UNDER MINISTRY OF BASIC AND SECONDARY EDUCATION**

*The AGILE Program is an Adolescent Girls Initiative for Learning and Empowerment. It's a World Bank-supported project working with the Federal and State Government. The aim is to improve Secondary Education opportunities for adolescent by tackling the barriers that keep girls out of school and it focuses on Creating safe & Accessible Learning Spaces, Fostering an Enabling Environment for Girls and Project Management & System Strengthening.*

*The project expended the sum of ₦10,979,232,497.40 during the year under review as per below table;*

| <b>S/N</b> | <b>DESCRIPTION</b>                                     | <b>₦</b>                            | <b>₦</b>                       |
|------------|--|-------------------------------------|--------------------------------|
| <i>i.</i>  | <i>Opening Balance</i>                                 | <i>811,389,261.01</i>               |                                |
| <i>ii.</i> | <i>2025 additional Loan received</i>                   | <u><i>11,309,714,223,497.40</i></u> | <i>12,121,103,484.41</i>       |
|            | <i>Less Expenditure</i>                                |                                     | <i>(10,979,232,497.40)</i>     |
|            | <b><i>Balance as at 31<sup>st</sup> Dec., 2025</i></b> |                                     | <b><i>1,141,870,987.01</i></b> |

*It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.*

**7. BETTER EDUCATION DELIVERY FOR ALL-ADDITIONAL FINANCING (BESDA-AF) UNDER STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)**

*The Better Education Delivery for All-Additional Financing (BESDA-AF) it is the World Bank and GPE funded “TESS” component building on the original BESDA program. Katsina is one of 3 “OAK” states: Oyo, Adamawa and Katsina. The aim is to increase equitable access for out-of-school children, improve literacy, and strengthen accountability for results in basic education. The*

BESDA-AF/TESS program runs till November, 2026. The Key objectives in Katsina State focuses on 3 critical result areas i.e Reduce the number of Out-of-School Children, Improve Teachers' Teaching Practices & Literacy and Enhance Teacher Deployment & Education Expenditure Transparency/System Strengthening. The Katsina specific delivery are;

- (i) **Infrastructure:** Under TESS/BESDA-AF, N5.6bn spent to construct/rehabilitate 150 primary schools.
- (ii) **Performance:** Katsina emerge 1 overall in Nigeria for BESDA-AF TESS implementation. Got highest allocation: \$12.18m/N18.7bn.
- (iii) **Coverage:** 22LGA for OOSC reduction, 13 LGA for intensive literacy.

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

The project expended the sum of ₦849,010,077.73 during the year under review as per below table;

| S/N | DESCRIPTION                                     | ₦                     | ₦                    |
|-----|---|-----------------------|----------------------|
| i.  | Opening Balance                                 | 153,301,055.51        |                      |
| ii. | 2025 additional Grant received                  | <u>760,000,000.00</u> | 28,036,357,055.45    |
|     | Less Expenditure                                |                       | (849,010,077.73)     |
|     | <b>Balance as at 31<sup>st</sup> Dec., 2025</b> |                       | <b>64,290,977.78</b> |

It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.

b) The Better Education Delivery for All-Additional Financing (BESDA-AF) PforR Component under State Universal Basic Education Board (SUBEB).

The project expended the sum of ₦4,155,651,309.26 during the year under review as per below table;

| <b>S/N</b> | <b>DESCRIPTION</b>                                     | <b>₦</b>                       | <b>₦</b>                        |
|------------|--|--------------------------------|---------------------------------|
| i.         | <i>Opening Balance</i>                                 | <i>5,124,797,351.11</i>        |                                 |
| ii.        | <i>2025 additional Grant received</i>                  | <u><i>9,085,874,638.00</i></u> | <i>14,210,671,989.11</i>        |
|            | <i>Less Expenditure</i>                                |                                | <i>(4,155,651,309.26)</i>       |
|            | <b><i>Balance as at 31<sup>st</sup> Dec., 2025</i></b> |                                | <b><i>10,055,020,679.85</i></b> |

*It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.*

## **8. SABER PROGRAMME P FOR R COMPONENT**

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

*This report provides a detailed analysis of Katsina state's 2024 SABER implementation, confirming full compliance with eligibility requirement and successful execution of the eighty key reform areas.*

- ✓ Land Administration Efficiency*
- ✓ Regular Framework for Broadband Infrastructure*
- ✓ Strengthening Public-Private Partnership (PPP) Units*
- ✓ Investment Promotion and Private Sector Engagement*
- ✓ Business Permits and regulatory services*
- ✓ Trade Facilities and Investment Incentives*
- ✓ Transparent Taxation and Revenue Collection*
- ✓ Judiciary Reforms and Small Claims Court Performance*

***Land Administration Efficiency:*** *The ministry of Lands and Physical Planning has successfully enhanced land administration efficiency in the state. The state*

*should invest in continues improvement of digital system for land administration, tax collection, and business registration.*

***Regular Framework for Broadband Infrastructure:*** *The urban and regional Planning Board has implemented key regulatory reforms to facilitate broadband infrastructure deployment. The government should focus on increasing private sector on increasing private sector confidence by ensuring policy stability and reducing investment risks.*

***Strengthening Public-Private Partnership (PPP) Units:*** *Katsina State investment promotion Agency has strengthened the Public-Private Partnership (PPP) framework by maintaining a ppp Fiscal Commitment and Contingent Liability (FCCL) Management Framework. To ensure proper understanding and implementation, a two-day workshop was conducted for senior government officials from relevant MDA equipping them with the necessary skills and knowledge to drive PPP initiatives effectively.*

***Investment Promotion and Private Sector Engagement:*** *The State investment promotion agency has taking significant step to improve investment promotion and private sector engagement. The implementation of investment promotion strategies has attracted both local and foreign investors by organizing business forum and providing direct investor support, Katsina state increased economic activities in job creation.*

***Business Permits and regulatory services:*** *The ministry of commerce has enhanced the ease of doing business in Katsina State by ensuring business premises registration fees and processing timeline are published and regularly updated. Businesses can now make payment seamlessly, reducing tax evasion and compliance.*

***Trade Facilities and Investment Incentives:*** *The publication of business registration requirements, trade facilitation policies, and building permits*

procedure on government website has improved transparency and reduced the time required for regulatory approvals.

**Transparent Taxation and Revenue Collection:** The Boards of Internal Revenue Services has implemented an electronic tax collection platform, enabling seamless revenue collection and the issuance of QR coded receipts for business transactions.

**Judiciary Reforms and Small Claims Court Performance:** The high court of justice has pro-active measure to enhance the efficiency of the small claims court system. Monthly report has been made publicly accessible, and at least 50% of cases has been disposed within 60 days. The state has strengthened commercial dispute resolving mechanism by ensuring efficiency of small claims courts. With expedited case handling and improved execution of judgments, businesses have gained confidence in the legal framework.

The successful implementation of the State Action on Business Enabling Reforms (SABER) in Katsina State for 2024 is a testament to the government's commitment to improving the business environment and fostering sustainable economic growth. Through targeted reforms, the state has achieved significant progress in land administration, investment facilitation, regulatory transparency, and digital transformation.

The project expended the sum of ₦6,662,744,540.68 during the year under review as per below table;

| S/N | DESCRIPTION                                     | ₦                        | ₦                       |
|-----|---|--------------------------|-------------------------|
| i.  | Opening Balance                                 | 2,736.80                 |                         |
| ii. | 2025 additional Grant received                  | <u>12,745,793,277.00</u> | 12,745,793,277.00       |
|     | Less Expenditure                                |                          | (6,662,744,540.68)      |
|     | <b>Balance as at 31<sup>st</sup> Dec., 2025</b> |                          | <b>6,083,048,736.32</b> |

It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.

## **9. MINISTRY OF HEALTH**

*The project expended the sum of ₦724,273,294.54 during the year under review as per below table;*

| <b>S/N</b> | <b>DESCRIPTION</b>                                     | <b>₦</b>                |
|------------|--|-------------------------|
| i.         | <i>Opening Balance</i>                                 | <i>724,273,294.54</i>   |
|            | <i>Less Expenditure</i>                                | <i>(724,273,294.54)</i> |
|            | <b><i>Balance as at 31<sup>st</sup> Dec., 2025</i></b> | <b><i>0.00</i></b>      |

*It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.*

## **10. MINISTRY OF WOMEN AFFAIRS (NIGERIA FOR WOMEN PROJECT)**

*The Nigeria for Women Program it's a World Bank and Federal Ministry of Women Affairs flagship project. Katsina is one of the scale-up states with implementation already starting in Katsina, Daura and Funtua LGAs with the aim to support improved livelihoods for women in targeted communities and create an enabling environment for women's economic empowerment. Governor Radda calls it "a transformative grassroots movement built on dignity, inclusion, and resilience". The key objectives/components in the state are; To Build Social Capital through Women Affinity Groups (WAGs), Economic Empowerment & Livelihoods, Financial Inclusion, Institutional Strengthening & Partnerships and Climate Resilience & Social Norms. The State is currently operating in 3 LGAs, but KTSG is matching World Bank funding to scale across all 34LGAs. Over 2 million women projected to benefit long-term. The target beneficiaries are poor/vulnerable women, displaced women, women with disabilities, women with special needs. Indirect beneficiaries: households, men, children and communities. The Scale-Up is part of a \$540M national program to reach 5 million women across all 36 states and FCT.*

The project expended the sum of ₦1,467,729,759.25 during the year under review as per below table;

| <i>S/N</i> | <i>DESCRIPTION</i>                                     | <i>₦</i>                       |
|------------|--|--------------------------------|
| <i>i.</i>  | <i>Opening Balance</i>                                 | <i>4,938,902,836.80</i>        |
|            | <i>Less Expenditure</i>                                | <i>(1,467,729,759.25)</i>      |
|            | <b><i>Balance as at 31<sup>st</sup> Dec., 2025</i></b> | <b><i>3,471,173,077.55</i></b> |

It was observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Guidelines.

### **11. OFFICE OF THE ACCOUNTANT GENERAL**

The Grant received by the office of the Accountant General comprises the Grant from various Ministries, Departments and Agencies across the State.

The project expended the sum of ₦44,814,635,607.16 during the year under review as per below table;

| <i>S/N</i> | <i>DESCRIPTION</i>                                     | <i>₦</i>                   |
|------------|--|----------------------------|
| <i>i.</i>  | <i>2025 Grant received</i>                             | <i>44,814,635,607.16</i>   |
|            | <i>Less Expenditure</i>                                | <i>(44,814,635,607.16)</i> |
|            | <b><i>Balance as at 31<sup>st</sup> Dec., 2025</i></b> | <b><i>0.00</i></b>         |

The Routine audit is ongoing.

### **12. NIGERIA CLIMATIC ADOPTION-EROSION & WATERSHED MANAGEMENT (NEWMAP) EIB**

The Nigeria Climatic Adoption-Erosion & Watershed Management Project (NEWMAP) EIB is a World Bank and Federal Government Project launched 2013. Katsina joined during scale-up to Northern states. The aim is to reduce vulnerability to soil erosion targeted sub-watersheds. For Katsina that means

tackling gully erosion, flooding, and land degradation that threaten infrastructure, farmlands, and lives. The key objectives & components in the state are; Erosion & Gully Control Infrastructure, Integrated Watershed Management, Adaptive Livelihoods & Community Resilience and Institutional Strengthening. Before NEWMAP, state spent N6bn plus from 2015-2018 on 118 plus flood/erosion projects in 150 plus communities. NEWMAP came to complement state efforts. Governor Masari said 3,000 plus community requests for flood/erosion control were received.

The original NEWMAP-IDA closed June, 2022. Now succeeded by NEWMAP-EIB E175m project effective 2025, covering 23 states including Katsina. Katsina is also setting up an Erosion & Flood Management Agency to sustain NEWMAP gains.

The Nigeria Climatic Adoption-Erosion & Watershed Management (NEWMAP) EIB received Loan of ₦850,000,000.00 for the year under review and no any expenditure incurred during the year, leaving balance of ₦850,000,000.00.

It has been observed that retirement procedures are not being followed in line with the Financial Instructions and World Bank Standards.

### **13. KATSINA STATE CARES.**

Katsina State Cares (KT-CARES/Katsina COVID-19 Action Recovery and Economic Stimulus). It's Katsina's implementation of the federal NG-CARES program funded by World Bank \$750m credit. The main aim/overall objective is to mitigate the adverse effects of the COVID-19 pandemic and build resilience for poor/vulnerable households, farmers, communities, and Micro & Small Enterprises (MSE's) in Katsina State. Governor Radda calls it "a symbol of hope for households facing economic hardship". KTCARES runs on a Programme for Results PforR model: Katsina invests upfront, World Bank reimburses after independent verification of results. The key objectives/3 Result Areas in Katsina

are; Result Area 1: Social Transfers, Basic Services & Livelihood Support, Result Area 2: Food Security & Safe Food Supply Chains and Result Area 3: Recovery & Capabilities of MSEs. The Katsina Implementation Model are; 3 Delivery Platforms, Ward-based model, Scale and Targeting.

The World Bank reimbursed N15.4BN TO Katsina in 2023 after verification. Katsina moved from “1<sup>st</sup> from bottom” to top performer in NG-CARES ranking. The Katsina State Government received the sum of N1,985,334,094.67 out of which deducted the sum of ₦500,000,000.00 loan repayment as detailed below;

| <b>DESCRIPTION</b>                       | <b>AMOUNT<br/>(₦)</b> | <b>AMOUNT<br/>(₦)</b>   |
|--|-----------------------|-------------------------|
| <i>Receipts;</i>                         |                       | <i>1,985,334,094.67</i> |
| <i>Less: Loan repayment to the State</i> | <i>500,000,000.00</i> | <i>(500,000,000.00)</i> |
| <b>Total Amount Disbursed</b>            |                       | <b>1,485,334,094.67</b> |

The sum of ₦1,485,334,094.67 was the total amount disbursed to the state cares coordinating unit and three (3nos) Delivery platforms (DPs), Result Area 1,2 and 3 as fourth Circle for the execution of program activities on the Basis of the Beneficiaries as detailed below;

| <b>RESULT AREA</b> | <b>DELIVERY UNIT</b> | <b>GRANT AMOUNT<br/>(₦)</b> |
|--------------------|----------------------|-----------------------------|
| <i>RA 1</i>        | <i>C.S.D.A</i>       | <i>520,913,608.32</i>       |
| <i>RA 2</i>        | <i>FADAMA</i>        | <i>460,000,000.00</i>       |
| <i>RA 3</i>        | <i>KASEDA</i>        | <i>179,000,000.00</i>       |
|                    | <i>S.C.C.U</i>       | <i>325,420,486.35</i>       |
| <b>TOTAL</b>       |                      | <b>1,985,334,094.67</b>     |

a. **S.C.C.U.**

The state cares coordinating unit has the opening balance of ₦71,821,061.05 and received the sum of ₦325,420,486.35 making the total of ₦508,598,657.00 for funding S.C.C.U and S.C.S.C responsibility allowance, staff training (both National and International Training), monitoring and evaluation, operating expenses, procurement of vehicles, computer and accessories, inverter upgrade, relevant stakeholders and other common services.

The coordinating unit expended the sum of ₦287,409,689.01 leaving balance of ₦221,188,967.99 as at 31<sup>st</sup> December, 2025. Routine Audit is ongoing.

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

The Community and Social Development Agency (Result Area I) has the opening balance of ₦201,402,229.22 received the Grant of ₦520,900,000.00 making the total of ₦722,302,229.22 for DLI 1.3 and DLI 1.4 as detailed on Table A below;

**TABLE A**

| <b>D.L.I</b> | <b>GRANT<br/>(₦)</b>  |
|--------------|-----------------------|
| 1.3          | 0.00                  |
| 1.4          | 722,302,229.22        |
| <b>TOTAL</b> | <b>722,302,229.22</b> |

The Result Area 1 C.S.D.A have expended the total sum of ₦283,493,038.00 for Grant to Communities and ₦220,726,862.00 for operating cost, purchase of Computers, Support to RA 4, Salary & Allowances and Training as well as performance as detailed on Table B and C below;

**TABLE B**

| Result Area  | GRANT RECEIVED (₦)    | EXPENDITURE                        |                       |                       | Performance           |               |
|--------------|-----------------------|------------------------------------|-----------------------|-----------------------|-----------------------|---------------|
|              |                       | GRANT TO LIVELIHOOD/ COMMUNITY (₦) | OPERATING COST (₦)    | TOTAL (₦)             | VARIANCE (₦)          | %             |
| DLI 1.3      | NIL                   | NIL                                | NIL                   | NIL                   | NIL                   | NIL           |
| DLI 1.4      | 722,302,229.22        | 283,493,038.00                     | 220,726,862.00        | 504,219,900.00        | 218,082,329.22        | 69.81%        |
| <b>Total</b> | <b>722,302,229.22</b> | <b>283,493,038.00</b>              | <b>220,726,862.00</b> | <b>504,219,900.00</b> | <b>218,082,329.22</b> | <b>69.81%</b> |

*Project Implementation, Monitoring and Evaluation was carried out and it was confirmed that the Community Projects were done according to specifications of the Bill of Quantities and World Bank standard.*

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

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

*The C.S.D.A was mandated to undertake 93 number Community Development plans direct to Beneficiaries, comprising of micro projects in the 4 sector of the intervention (Education, Water, Heath, and Drainages).*

*It was observed that the C.S.D.A. was able to achieve 122 number CDPs within 34 LGAs in the state. The number of individuals stated in the plans was achieved consisting a minimum of 1000 beneficiaries per plan.*

*it was confirmed that the following Community Projects were done and completed in according to the specifications of Bill of Quantities and World Bank standard at the time of verification.*

*The 122nos community development plans amounting to ₦1,579,788,864.85 (Allocation/grant ₦1,532,395,208.90 and community contribution 3% ₦47,393,655.95)*

| <i>S/N</i>          | <i>DETAILS</i>                               | <i>AMOUNT</i><br><i>(₦)</i>  |
|---------------------|--|------------------------------|
| <i>i.</i>           | <i>CSDA Support (97%) Grant to Community</i> | <i>274,988,246.86</i>        |
| <i>ii.</i>          | <i>Community Contribution (3%)</i>           | <i>8,504,791.14</i>          |
| <b><i>TOTAL</i></b> |  | <b><i>283,493,038.00</i></b> |

*The details of the project are stated below;*

| <i>S/N</i> | <i>LGA</i> | <i>COMMUNITY</i>          | <i>MICRO PROJECT</i>                           | <i>AMOUNT</i> |
|------------|------------|---------------------------|--|---------------|
| 1          | MAIADUA    | KWANGWALAM CPMC           | Constr of Drainage with Access Culvert         | 1,920,789.84  |
| 2          | ZANGO      | SABON BIRNI ZANGO CPMC    | Contr of a block of 2 Classroom with Furniture | 2,383,870.30  |
| 3          | DANJA      | KUFAN TAMBO CPMC          | Contr of a block of 2 Classroom with Furniture | 5,414,139.32  |
| 4          | DANJA      | KUFAN TAMBO CPMC          | Contr of Drainage with Access Culvert          | 1,068,968.82  |
| 5          | KATSINA    | KOFAR BAI CPMC            | Contr of Health centre                         | 3,462,657.71  |
| 6          | DAURA      | MAKASORO CPMC             | Contr of 2 Classrooms with Furniture           | 2,412,805.66  |
| 7          | KATSINA    | KOFAR BAI CPMC            | Contr of VIP Toilet                            | 936,095.79    |
| 8          | DUTSINMA   | DAN RIMI CPMC             | Drilling & Inst of Solar Powered Borehole      | 5,734,280.82  |
| 9          | DUTSINMA   | DAN RIMI CPMC             | Rehabilitation of Drainage                     | 750,401.42    |
| 10         | DANJA      | BAZANGA CPMC              | Renovation of Health Centre                    | 3,458,648.89  |
| 11         | DANJA      | BAZANGA CPMC              | Contr of VIP Toilet                            | 942,495.37    |
| 12         | BATSARI    | SALIHAWA CPMC             | Contr of a block of 2 Classroom with Furniture | 3,433,060.39  |
| 13         | BATSARI    | SALIHAWA CPMC             | Constr of 2 Cubicle VIP TOILETS                | 984,738.82    |
| 14         | KATSINA    | BAYAN FILIN POLO CPMC     | Fencing of School                              | 1,779,303.70  |
| 15         | DUTSINMA   | DAGE LAWAL CPMC           | Constr of Drainage with Access Culvert         | 2,306,201.88  |
| 16         | DUTSINMA   | DAGE LAWAL CPMC           | Drilling & Inst of Handpump Borehole           | 1,215,438.82  |
| 17         | BAKORI     | KWANTAKWARAN CPMC         | Extension & Rehabilitation of Health Centre    | 2,420,209.86  |
| 18         | KANKARA    | HAYIN KWALTA CPMC         | Constr of Drainage with Access Culvert         | 2,351,454.22  |
| 19         | KANKARA    | UNGUWAR MAI BIRI CPMC     | Constr of Health centre                        | 2,002,870.27  |
| 20         | KANKARA    | UNGUWAR MALAM YUNUSA CPMC | Constr of Drainage with Access Culvert         | 2,351,867.62  |
| 21         | MATAZU     | GIWAR GWAGWARE CPMC       | Constr of Drainage with Access Culvert         | 3,275,415.21  |
| 22         | MATAZU     | GIWAR GWAGWARE CPMC       | Drilling & Installation oh Handpump Borehole   | 1,188,763.82  |
| 23         | INGAWA     | LADAN CPMC                | Renovation of Health Centre                    | 2,274,108.95  |
| 24         | BATAGARAWA | TSANNI CPMC               | Renov of a Bk of 2 Classroom with Furniture    | 1,285,589.22  |
| 25         | BINDAWA    | TSANNI CPMC               | Constr of Drainage with Access Culvert         | 1,701,796.82  |

|    |          |                    |   |              |
|----|----------|--------------------|---|--------------|
| 26 | BINDAWA  | ZANGON RIMI CPMC   | Constr of a block of 2 Classroom with Furnitur                | 2,415,323.78 |
| 27 | SABUWA   | SYD CPMC           | Constr of Drainage with Access Culvert                        | 3,314,615.82 |
| 28 | SABUWA   | SYD CPMC           | Drilling & Installation oh Handpump Borehole                  | 1,180,518.82 |
| 29 | M/FASHI  | LAYIN YANKURA CPMC | Constr of Drainage with Access Culvert                        | 1,966,218.82 |
| 30 | M/FASHI  | LAYIN YANKURA CPMC | Renovation of 5 Classrooms and Toilets                        | 2,317,797.26 |
| 31 | DUTSINMA | YAN RUMA CPMC      | Installation of Borehole                                      | 1,188,763.82 |
| 32 | SAFANA   | SULLUBAWA CPMC     | Constr of Drainage with Access Culvert                        | 1,982,049.22 |
| 33 | M/FASHI  | DUDI CPMC          | Renovation of Classroom with Furniture                        | 2,413,084.22 |
| 34 | M/FASHI  | UNGUWAR GARBA CPMC | 2nd T Constr of Drainage with Access Culvert                  | 2,138,108.52 |
| 35 | M/FASHI  | UNGUWAR GARBA CPMC | 1st T Drilling & Installation of Solar P B hole               | 2,138,587.82 |
| 36 | KURFI    | RAWAYAU CPMC       | 2nd Tranche ,Renovation of 2 BK of 4 Classroom with Furniture | 2,619,204.39 |
| 37 | M/FASHI  | UNGUWAR GARBA CPMC | 2nd Drilling & Installation of Handpump Bhole                 | 1,189,463.82 |
| 38 | M/FASHI  | UNGUWAR GARBA CPMC | 2nd T, Renov of Maternity at Health Centre                    | 3,284,406.11 |
| 39 | KATSINA  | DUTSEN SAFE CPMC   | Constr of 2 Cubicle VIP TOILETS                               | 1,513,665.32 |
| 40 | KATSINA  | DUTSEN SAFE CPMC   | Constr of 2 of Classrooms & Furniture                         | 2,645,429.80 |
| 41 | KAFUR    | DANKWARO CPMC      | 2nd T Constr of Drainage with Access Culvert                  | 2,946,015.82 |
| 42 | KATSINA  | KOFAR BAI CPMC     | 2nd T Constr of Health Centre                                 | 2,548,420.23 |
| 43 | KAFUR    | DANKWARO CPMC      | 2nd T for the Renovation of Health Centre                     | 2,094,319.44 |
| 44 | KAFUR    | DANKWARO CPMC      | 2nd T for the Drilling & Inst of Handpump B H                 | 1,210,588.82 |

|    |            |                     |   |              |
|----|------------|---------------------|---|--------------|
| 45 | BATAGARAWA | BANBADAWA           | 3rd T for the Ren & Expansion of Health Centr   | 2,280,367.87 |
| 46 | MUSAWA     | GWARAYE CPMC        | 3rd T, Constr of 2 Classrooms with Furniture    | 2,412,565.02 |
| 47 | MANI       | JIDDA CPMC          | 2nd T, Renov of Classrooms with Furniture       | 1,822,175.76 |
| 48 | MANI       | JIDDA CPMC          | 2nd T Constr of Drainage with Slabs             | 1,493,927.76 |
| 49 | MANI       | JIDDA CPMC          | 2nd T for the Drilling & Inst of Handpump B H   | 1,179,548.82 |
| 50 | MUSAWA     | MALAMAWA CPMC       | 3rd T for the Ren of Classrm & Proc of Furnitur | 2,239,952.82 |
| 51 | KAITA      | MATSAI CPMC         | 2nd T Constr of Drainage with Access Slaps      | 3,246,195.87 |
| 52 | KAITA      | MATSAI CPMC         | 2nd T Drilling & Inst of Handpump Borehole      | 1,293,766.32 |
| 53 | BAURE      | TURAU CPMC          | 3rd T, Constr of a BK 2 Classrooms with Furnit  | 2,403,804.06 |
| 52 | BAURE      | YAN MAULU CPMC      | 3rd T Conversion of Hand pump to Solar Borhl    | 1,234,353.82 |
| 54 | BAURE      | YAN MAULU CPMC      | 3rd T Constr of Drainage with Culverts          | 2,296,218.64 |
| 55 | BATSARI    | SALIHAWA CPMC       | 3rd T Constr of a BK of 2 Classrooms with Furn  | 2,399,619.86 |
| 56 | MANI       | SABUWAR KASUWA CPMC | 3rd T Constr of Drainage with Culverts          | 2,087,203.04 |
| 57 | BAKORI     | TSIGA               | 3rd T Constr of a BK of 2 Classrooms with Furn  | 2,409,932.52 |
| 58 | JIBIA      | KOKI/KUKA CPMC      | 3rd T Constr of Drainage with Access Slabs      | 2,643,375.82 |
| 59 | RIMI       | MAKURDA CPMC        | 3rd T Constr of Drainage with Access Culverts   | 2,568,098.00 |
| 60 | DANDUME    | SYD CPMC            | 3rd T Contr of Drainage with Access Slabs       | 1,468,098.00 |
| 61 | MUSAWA     | YANBITA CPMC        | 1st MUT Contr of Drainage with Access Slabs     | 2,320,656.92 |

|    |           |                     |  |              |
|----|-----------|---------------------|--|--------------|
| 62 | MUSAWA    | YANBITA CPMC        | 2nd T Drilling & Inst of Handpump Borehole       | 1,188,763.82 |
| 63 | MUSAWA    | YANBITA CPMC        | 3rd T Constr of Drainage with Access Slabs       | 4,145,510.57 |
| 64 | KANKKARa  | DORAYI CPMC         | 3rd T Renovation 2 BK of 5 Classrooms with Fn    | 2,332,403.52 |
| 65 | KAFUR     | BARAKAI             | 3rd T Renovation a BK of 3 Classrooms with Fn    | 2,336,317.42 |
| 66 | DUTSI     | DODAR CPMC          | 3rd T for the Ren of Classrm & Proc of Furniture | 2,967,541.58 |
| 67 | MATAZU    | GIWAR GWAGWARE CPMC | 3rd T Constr of Drainage with Access Culverts    | 2,294,521.22 |
| 68 | FUNTUA    | GOYA CPMC           | 3rd T Constr of a BK of 2 Classrooms with Furn   | 2,358,071.32 |
| 69 | M/FASHI   | UNGUWAR GARBA CPMC  | 3rd T Contr of Drainage with Access Slabs        | 2,300,517.01 |
| 70 | DUTSINMA  | BAYAN MOTEL CPMC    | 3rd T Constr of Drainage with Access Culverts    | 2,626,893.58 |
| 71 | KATSINA   | DUTSEN SAFE CPMC    | 3rd T Contr of 2 Classrooms with Furniture       | 2,645,429.80 |
| 72 | DANJA     | TANDAMA CPMC        | 2nd T Constr of a Block of 2 Classrooms with Fn  | 5,284,527.71 |
| 73 | DANJA     | TANDAMA CPMC        | 3rd T Drilling & Inst of Handpump b Hole         | 1,198,463.82 |
| 74 | DANJA     | BAZANGA CPMC        | 3rd T Renovation of Health Centre                | 2,416,678.82 |
| 75 | KANKIA    | KUNDURU CPMC        | 3rd T Contrs of a BK OF 2 Classrooms with FN     | 2,384,053.22 |
| 76 | SABUWA    | UNGUWAR RIMI CPMC   | 3rd T Renovation 2 BK of 3 Classrooms with Fn    | 2,314,603.05 |
| 77 | M/FASHI   | UNGUWAR GARBA CPMC  | 3rd T Constr of Drainage with Access Culverts    | 1,536,318.62 |
| 78 | FASKARI   | KWANKIRO CPMC       | 2nd T Constr of a BK of 2 Classrooms with Furn   | 3,433,060.39 |
| 79 | FASKARI   | KWANKIRO CPMC       | 2nd T Constr of 2 Cubicles VIP Toilets           | 984,738.82   |
| 80 | CHARANCHI | KIRKINI CPMC        | 3rd T Contr of 2 Double Cell Culvert             | 1,289,575.92 |

|     |           |                    |   |              |
|-----|-----------|--------------------|---|--------------|
| 81  | CHARANCHI | KIRKINI CPMC       | 3rd T Constr of Reinforce Culverts              | 1,685,145.80 |
| 82  | MANI      | JIDDA CPMC         | 3rd T Ren of BK OF 2 Classrooms with Fn         | 1,325,696.78 |
| 83  | MANI      | JIDDA CPMC         | 3rd T Contr of Drainagewith Access Slabs        | 1,106,864.78 |
| 84  | DUTSI     | DODAR CPMC         | 3rd T Contrs of a BK OF 2 Classrooms with FN    | 2,089,273.99 |
| 85  | FUNTUA    | BISHIR IDRIS CPMC  | 3rd T Ren of BK OF 2 Classrooms with Furn       | 2,314,096.71 |
| 86  | BAKORI    | KANDARAWA CPMC     | 2nd T Contr of Reinforce Culverts               | 3,455,161.62 |
| 87  | KAITA     | MATSAI CPMC        | 3rd T Contr of Drainagewith Access Culverts     | 2,275,043.54 |
| 88  | KAFUR     | KWANKIRO CPMC      | 3rd T Contr of BK of 2 Classrooms with Furnitu  | 2,399,619.86 |
| 89  | BAKORI    | KANDARAWA CPMC     | 3rd T Constr of Reinforce Culverts              | 2,414,354.02 |
| 90  | BAKORI    | KANDARAWA CPMC     | 2nd T Constr of 2 Cubicles VIP Toilets          | 945,647.82   |
| 91  | M/FASHI   | MAI FARIN KAI CPMC | 1sr T Constr of Addition BK of 2 clrooms @ Fur  | 3,151,060.24 |
| 92  | M/FASHI   | MAI FARIN KAI CPMC | 1st T Ren of a BK of 2 ClRooms & Furniture      | 1,857,912.88 |
| 93  | M/FASHI   | MANTAU CPMC        | 1sr T Construction of Health Centre             | 3,722,451.35 |
| 94  | M/FASHI   | MANTAU CPMC        | 2nd T Constr of Health Centre                   | 5,417,307.62 |
| 95  | M/FASHI   | MAI FARIN KAI CPMC | 2nd T Constr of Additional BK of 2 Clrooms      | 4,560,220.95 |
| 96  | M/FASHI   | MAI FARIN KAI CPMC | 2nd T Renovation of 2 BK of 2 Clrooms & Fur     | 2,620,499.93 |
| 97  | MANI      | YANGUDAU CPMC      | 1st T Drilling & Installation of Solar P B hole | 2,726,963.82 |
| 98  | MANI      | DIGOLA CPMC        | 1st T Drilling & Installation of Solar P B hole | 2,809,963.82 |
| 99  | MANI      | KARKARA CPMC       | 1st T Drilling & Installation of Solar P B hole | 2,809,963.82 |
| 100 | MANI      | DIGOLA CPMC        | 2nd T Drilling & Inst of Solar Power Borehole   | 2,661,330.32 |

|     |          |                          |   |              |
|-----|----------|--------------------------|---|--------------|
| 101 | MANI     | KARKARA CPMC             | 2nd T Drilling & Inst of Solar Power Borehole   | 2,661,330.32 |
| 102 | MANI     | YANGUDAU CPMC            | 2nd T Drilling & Inst of Solar Power Borehole   | 2,583,310.32 |
| 103 | KUSADA   | GIDAN BANGO CPMC         | 1st T Drilling & Installation of Handpump BH    | 1,452,846.32 |
| 104 | INGAWA   | ADAMAWA CPMC             | 1st T Drilling & Installation of Solar P B hole | 2,582,629.57 |
| 105 | KUSADA   | DANGAMAU CPMC            | 1st T Drilling & Installation of Solar P B hole | 2,726,834.57 |
| 106 | KUSADA   | GIDAN MUTUM DAYA CPMC    | 1st T Drilling & Installation of Solar P B hole | 2,655,137.07 |
| 107 | DAURA    | YAN ALLO CPMC            | 1st T Drilling & Installation of Handpump BH    | 1,452,846.32 |
| 108 | DAURA    | GANGA GODAI CPMC         | 1st T Drilling & Installation of Solar P B hole | 2,582,629.57 |
| 109 | DAURA    | BAYAN SMART SCH CPMC     | 1st T Drilling & Installation of Solar P B hole | 2,582,629.57 |
| 110 | MUSAWA   | MALIKAJI CPMC            | 1st T Drilling & Installation of Handpump BH    | 1,452,845.82 |
| 111 | MUSAWA   | KARACHI SANTAR MORO CPMC | 1st T Drilling & Installation of Handpump BH    | 1,460,848.82 |
| 112 | MUSAWA   | UNGUWAR MATO CPMC        | 1st T Drilling & Installation of Handpump BH    | 1,452,846.32 |
| 113 | MUSAWA   | TSINTSAYE CPMC           | 1st T Drilling & Installation of Solar P B hole | 2,582,629.57 |
| 114 | M/FASHI  | YANMAMA CPMC             | 1st T Drilling & Installation of Solar P B hole | 2,582,629.57 |
| 115 | DUTSINMA | UNGUWAR ALKALI CPMC      | 1st T Drilling & Installation of Solar P B hole | 2,735,647.07 |
| 116 | KATSINA  | BEDIN YAN MATA CPMC      | 1st T Drilling & Installation of Solar P B hole | 2,582,629.57 |
| 117 | RIMI     | SABON GARIN TSAGERO CPMC | 1st T Drilling & Installation of Solar P B hole | 2,655,137.07 |

|     |          |                       |   |                       |
|-----|----------|-----------------------|---|-----------------------|
| 118 | DUTSINMA | HAYIN GADA CPMC       | 1st T Drilling & Installation of Solar P B hole | 2,727,644.07          |
| 119 | RIMI     | KANYAR UBAN DABA CPMC | 1st T Drilling & Installation of Solar P B hole | 2,735,647.07          |
| 120 | KATSINA  | UNGUWAR YARI CPMC     | 1st T Drilling & Installation of Solar P B hole | 2,655,137.07          |
| 121 | SAFANA   | UNGUWAR YAROJI CPMC   | 1st T Drilling & Installation of Hand pump BH   | 1,452,846.32          |
| 122 | SAFANA   | BABBAN DUHU           | 1st T Drilling & Installation of Hand pump BH   | 1,452,846.32          |
|     |          |                       |   | <b>283,493,038.00</b> |

**c. RESULT AREA 2 (FADAMA)**

The Result Area 2 (FADAMA) program is aim to increase food security and safe functioning of food supply chain. The outcome of the program DLI 2.1 & 2.3 was achieved based on physical verification (sampling) and relevant evidence of documentation and testimony by Beneficiaries. The Beneficiaries signed against their names for support they have collected and counter signed by leader of the Farmer Group.

**TABLE A**

| Result Area  | GRANT RECEIVED (₦)      | EXPENDITURE             |                       |                         | Performance  |                |
|--------------|-------------------------|-------------------------|-----------------------|-------------------------|--------------|----------------|
|              |                         | GRANT TO COMMUNITY (₦)  | OPERATING COST (₦)    | TOTAL (₦)               | VARIANCE (₦) | %              |
| DLI 2.1      | 440,255,024.04          | 343,116,196.50          | 97,138,827.54         | 440,255,024.04          | 0.00         | 100.00%        |
| DLI 2.3      | 1,234,757,361.99        | 1,076,142,457.00        | 158,614,904.99        | 1,234,757,361.99        | 0.00         | 100.00%        |
| <b>Total</b> | <b>1,675,012,386.03</b> | <b>1,419,258,653.50</b> | <b>255,753,732.53</b> | <b>1,675,012,386.03</b> | <b>0.00</b>  | <b>100.00%</b> |

**(iii) OPERATING COST**

Result area 2 Fadama have expended the sum of ₦255,753,732.53 as operating cost, ₦97,138,827.54 for D.L.I 2.1 and ₦158,614,904.99 for D.L.I 2.3.

(iv) **DLI 2.1 AGRICULTURAL INPUT AND SERVICE PROGRAM.**

A total of 9312 farmers benefited from the Grant in 34 LGAs in the state amounting to ₦343,116,196.50 as detailed on Table B below;

| <b>Results Area 2: Increasing Food Security and Safe Functioning of Food Supply Chains for Poor Households</b> |  |                       |
|--|--|-----------------------|
| <b>2025 CAPITAL EXPENDITURE</b>  |  |                       |
| <b>CATEGORY</b>  | <b>ACTIVITIES</b>  | <b>ACTUAL</b>         |
| <b>DLI2.1 Distribution of Inputs and Service Provision</b>   |  |                       |
| <b>Distribution of Inputs (Poultry): DOC, Feed &amp; Drugs</b>   | Provision of Day Old Chick (DOC) for 1200 Poultry Farmers/Beneficiaries                          | 149,975,744.68        |
|  | Provision of Poultry Feed to 1440 Poultry Beneficiaries @4bags /beneficiary                      | 119,980,595.74        |
|  | Provision of Poultry Drugs to Poultry Farmers  | 11,998,059.57         |
|  | <b>Sub-total</b>   | <b>281,954,400.00</b> |
| <b>Distribution of Inputs (Fishery): Fingerlings, Feed &amp; Drugs</b>   | Provision of Fingerlings to 1000 Fishery Farmers   | 1,168,224.30          |
|  | Provision of Fish Feeds to 1000 Fish Farmers @5bags/farmer                                       | 3,621,495.33          |
|  | Provision of Fish Drugs to Fish Farmers  | 210,280.37            |
|  | <b>Sub-total</b>   | <b>5,000,000.00</b>   |
| <b>Extension:</b>  | Advisory Services for 2,200 beneficiaries  | 8,514,672.50          |
|  | <b>Sub-total</b>   | <b>8,514,672.50</b>   |
|  | <b>Total</b>   | <b>295,469,072.50</b> |
| <b>Food Assistance/Crop Input</b>  | Provision of Rice as Food Assistance to 868 vulnerable beneficiaries @10kg/beneficiary           | 19,079,663.78         |
|  | Provision of Beans as Food Assistance to 868 vulnerable beneficiaries @10kg/beneficiary          | 19,079,663.78         |
|  | Provision of Cooking Oil as Food Assistance to 868 vulnerable beneficiaries @2litres/beneficiary | 7,892,042.74          |

|  |   |                       |
|--|---|-----------------------|
|  | <i>Provision of Seasoning as Food Assistance to 868 vulnerable beneficiaries @ 1pack/beneficiary</i>  | 1,075,399.23          |
|  | <i>Provision of Table Salt as Food Assistance to 868 vulnerable beneficiaries @ 1pack/beneficiary</i> | 520,354.47            |
|  | <b>Sub-total</b>  | <b>47,647,124.00</b>  |
|  | <b>DLI2.1 Total</b>   | <b>343,116,196.50</b> |

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

*A total of 18,380 farmers benefited in 34 LGAs in the state amounting to ₦1,076,142,457.00 as detailed on Table C below;*

|  |   |                         |
|--|---|-------------------------|
| <b>DLI 2.3 (FARM AGRICULTURAL ASSET)</b> | <i>Provision of 500 solar water pump to 5000 Tomato farmers @ 1 machine / group</i>               | 399,900,000.00          |
|  | <i>Provision of 150 Power Tiller to 1500 Sorghum/Maize beneficiaries @ 1 machine/group</i>        | 104,970,000.00          |
|  | <i>Provision of 250 Groundnut Oil Extractor to 1500 Beneficiaries@2machine/group</i>              | 93,650,000.00           |
|  | <i>Provision of 840 Hammer Miller to 2800 beneficiaries @3 machine/ Group</i>                     | 157,584,000.00          |
|  | <i>Provision of 852 Vegetable Grinding Machine to 2840 Beneficiaries @3 machine / group</i>       | 148,674,000.00          |
|  | <i>Provision of 374 Multi crop thresher to 1870 maize &amp; sorghum farmers@2 machine / group</i> | 115,827,800.00          |
|  | <i>Provision of 1,500 Goat (Female) to 500 Beneficiaries</i>                                      | 41,847,923.86           |
|  | <i>Provision of 500 Goat (Male) to Beneficiaries</i>  | 13,688,733.14           |
|  | <b>DLI2.3 Total</b>   | <b>1,076,142,457.00</b> |
|  | <b>DLI2.1 + DLI2.3 Total</b>  | <b>1,419,258,653.50</b> |

*The routine audit is ongoing.*

d. **RESULT AREA 3 (KASEDA)**

*The Community and Social Development Agency (Result Area III) received the Grant of ₦179,900,000.00 and expended the total sum of ₦83,244,857.02 for renovation of office complex, development of beneficiaries data (BDMS), Operational services, office running expenses, program monitoring evaluation research and learning, office stationeries, repairs and maintenance of office vehicles & equipment, refreshment & entertainment for management meeting, communication expenses, cable & internet subscription, support to beneficiaries documentation, DSA for anticipated travels and visit outside State by office, DSA for travels and visit within State, program support retreat, staff productivity allowance and international training, leaving the balance of ₦83,244,857.02 for the year under review. The routine audit is ongoing.*

## **OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE STATE**

### **1. RENOVATION OF GOVERNMENT QUARTERS.**

The sum of ₦27,362,820.00 was expended under Rent Escrow Account in the year under review renovate 28 No Government owned quarters located at Katsina, Daura, Dutsina, Malumfashi and Funtua. Houses as detailed below;

| <b>SN</b> | <b>BENEFICIARIES</b>                                  | <b>NO OF HOUSE RENOVATED</b> | <b>LOCATION</b>              | <b>COST OF RENOVATION ₦</b> |
|-----------|---|------------------------------|------------------------------|-----------------------------|
| i.        | 3No Staff attached to Gen. Hop, Funtua                | 4No Houses & 1No mosque      | General Hospital Funtua      | 4,249,000.00                |
| ii.       | 10No staff attached to Gen Hosp & School of Midwifery | 10                           | Gen Hosp & School of Midwife | 9,640,400.00                |
| iii.      | 1No Staff Attached to Gen Hospital Baure              | 1                            | Gen Hosp Baure               | 838,280.00                  |
| iv.       | 2No staff at College of Health Science DRA            | 2                            | College of Health Sci. DRA   | 2,687,960.00                |
| v.        | 2No staff working at School of Nursing KTN            | 2                            | School of Nursing KTN        | 2,310,640.00                |
| vi        | 2No attached to Gen Hosp DTM                          | 2                            | Gen Hosp DTM                 | 2,047,360.00                |
| vii.      | 3No working at IKCOE DTM                              | 3                            | IKCOE DTM                    | 2,725,840.00                |
| viii      | 3No staff working at HUKPOLY                          | 3                            | HUKPOLY KTN                  | 2,863,340.00                |
|           | <b>TOTAL</b>  | <b>28</b>                    |                              | <b>27,362,820.00</b>        |

### **2. PURCHASES OF STATIONERIES AND PRINTING**

Following the Approval by His Excellency, the Executive Governor, Mal. Dikko Umar Radda, Ph.D, CON for the centralization of purchasing and distribution of stationaries under the Office of the Head of Civil Service of the State.

The sum ₦286,374,000.00 was expended for the purchases of stationeries and printing for the year under review as detailed below;

| <i>S/N</i>          | <i>MONTH OF ACCT</i> | <i>STATIONARIES (₦)</i>      | <i>PRINTING (₦)</i>         | <i>TOTAL (₦)</i>             |
|---------------------|----------------------|------------------------------|-----------------------------|------------------------------|
| <i>i.</i>           | <i>January</i>       | <i>19,815,000.00</i>         | <i>3,940,000.00</i>         | <i>23,755,000.00</i>         |
| <i>ii.</i>          | <i>February</i>      | <i>19,857,000.00</i>         | <i>3,935,000.00</i>         | <i>23,792,000.00</i>         |
| <i>iii.</i>         | <i>March</i>         | <i>19,950,000.00</i>         | <i>3,967,000.00</i>         | <i>23,917,000.00</i>         |
| <i>iv.</i>          | <i>April</i>         | <i>19,990,000.00</i>         | <i>3,880,000.00</i>         | <i>23,870,000.00</i>         |
| <i>v.</i>           | <i>May</i>           | <i>19,944,000.00</i>         | <i>3,970,000.00</i>         | <i>23,914,000.00</i>         |
| <i>vi.</i>          | <i>June</i>          | <i>19,940,000.00</i>         | <i>3,875,000.00</i>         | <i>23,815,000.00</i>         |
| <i>vii.</i>         | <i>July</i>          | <i>19,990,000.00</i>         | <i>3,955,000.00</i>         | <i>23,945,000.00</i>         |
| <i>viii.</i>        | <i>August</i>        | <i>19,990,000.00</i>         | <i>3,885,000.00</i>         | <i>23,875,000.00</i>         |
| <i>ix.</i>          | <i>September</i>     | <i>19,944,000.00</i>         | <i>3,930,000.00</i>         | <i>23,874,000.00</i>         |
| <i>x.</i>           | <i>October</i>       | <i>19,950,000.00</i>         | <i>3,905,000.00</i>         | <i>23,855,000.00</i>         |
| <i>xi.</i>          | <i>November</i>      | <i>19,912,000.00</i>         | <i>3,950,000.00</i>         | <i>23,862,000.00</i>         |
| <i>xii.</i>         | <i>December</i>      | <i>19,950,000.00</i>         | <i>3,950,000.00</i>         | <i>23,900,000.00</i>         |
| <b><i>TOTAL</i></b> |                      | <b><i>239,232,000.00</i></b> | <b><i>47,142,000.00</i></b> | <b><i>286,374,000.00</i></b> |

### **3. DISPOSAL OF GOVERNMENT OWNED QUARTERS OCCUPIED BY CIVIL SERVANTS ON RENT BASIS ACROSS THE STATE.**

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

*As at the time of writing the report, a total of 529 payment amounting to One billion three hundred and fifty-eight million two hundred and ninety four thousand six hundred and ninety nine naira seventy seven kobo (₦1,358,294,699.77) into Escrow Account No. 5030113060 with Fidelity Bank, by the beneficiaries.*

*Also 8 Houses were yet to be paid which will be deducted from Gratuity of the beneficiaries amounting to Fifteen Million seven hundred and sixty-eight thousand three hundred and forty nine naira ninety two kobo (₦15,768,349.92).*

*41 Houses awaiting payment by Federal Mortgage Bank amounting to Ninety Million six hundred and thirty six thousand three hundred and forty three naira (₦90,636,343.00) and 7 beneficiaries that made part payment with outstanding*

*amount of One Million four hundred and twenty-six thousand seven hundred and sixteen naira two kobo (₦1,426,716.02) find below analysis of Houses Disposed.*

**SUMMARY OF DISPOSED HOUSES:**

| S/N  | MDA'S                                | NUMBER OF THE HOUSES | TOTAL PRICE OF THE HOUSES | TOTAL NO. OF COMPLETE PAYMENT | TOTAL DEPOSIT (N)       | TOTAL NO. OF AWAITING GRATUITY | TOTAL VALUE OF AWAITING GRATUITY | TOTAL NO. OF AWAITING FMB | TOTAL VALUE OF AWAITING FMB | TOTAL NO WITH OUTSTANDING PAYMENT | TOTAL VALUE OF OUTSTANDING PAYMENT |
|------|--------------------------------------|----------------------|---------------------------|-------------------------------|-------------------------|--------------------------------|----------------------------------|---------------------------|-----------------------------|-----------------------------------|------------------------------------|
| i.   | KTARDA                               | 266                  | 550,479,961.59            | 239                           | 492,632,861.68          | 5                              | 9,635,224.40                     | 22                        | 47,398,709.49               | 3                                 | 813,166.02                         |
| ii.  | Ministry of Agriculture(PPU/CPU) FSC | 99                   | 46,621,378.50             | 95                            | 46,007,828.50           | -                              | -                                | -                         | -                           | 4                                 | 613,550.00                         |
| iii. | G.R.A                                | 147                  | 700,485,966.44            | 135                           | 670,533,792.54          | 1                              | 1,597,704.00                     | 11                        | 28,354,469.90               | -                                 | -                                  |
| iv.  | Low cost                             | 63                   | 162,037,517.18            | 53                            | 142,618,932.05          | 2                              | 4,535,421.52                     | 8                         | 14,883,163.61               | -                                 | -                                  |
| v.   | Social Welfare                       | 3                    | 4,341,285.00              | 3                             | 4,341,285.00            | -                              | -                                | -                         | -                           | -                                 | -                                  |
| vi.  | Rural Electrification Board          | 4                    | 2,160,000.00              | 4                             | 2,160,000.00            | -                              | -                                | -                         | -                           | -                                 | -                                  |
|      | <b>TOTAL</b>                         | <b>582</b>           | <b>1,466,126,108.71</b>   | <b>529</b>                    | <b>1,358,294,699.77</b> | <b>8</b>                       | <b>15,768,349.92</b>             | <b>41</b>                 | <b>90,636,343.00</b>        | <b>7</b>                          | <b>1,426,716.02</b>                |

*A total of 582 Number of Houses were sold to Public Servants on owner occupier basis at the cost of ₦1,406,126,108.71. As at the time of writing this report, the beneficiaries of 529 Houses have completed payment amounting to ₦1,358,294,699.77, while 8 beneficiaries of the Houses to be deducted from their Gratuity amounting ₦15,768,349.92. Furthermore 41 Houses at the cost of ₦90,636,343.00 awaiting payment from Federal Mortgage Bank and 7 Houses valued at ₦1,426,716.02 as outstanding. I strongly advised that all outstanding payments should be recovered from the beneficiaries.*

#### 4. KATSINA STATE PENSION BUREAU

The Katsina State Pension Bureau received the total contribution of N26,702,633,167.56 both the 7% Employee Contribution and 13% Employer Contribution from December, 2024 to 31<sup>st</sup> March, 2026 as summarized in Table I and detailed from Table II to Table XIII.

**TABLE I**

**SUMMARY OF CONTRIBUTION FROM VARIOUS MDA's, MINISTRY FOR LOCAL GOVERNMENTS AND EMIRATE AFFAIRS (LGA AND EMIRATE STAFF) AND SUBEB (LEA STAFF)**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |                       |                        |                           |                            |                          |
|--|-----------------------|------------------------|---------------------------|----------------------------|--------------------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |                       |                        |                           |                            |                          |
| <b>SUMMARY</b>                                   |                       |                        |                           |                            |                          |
| <b>S/N</b>                                       | <b>MDA</b>            | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b>             |
| 1  | Min. of Finance KTSG  | 299,071                | 3,215,068,065.66          | 5,970,572,719.81           | 9,185,640,785.47         |
| 2  | OTHER MDAs            | 19,482                 | 352,795,442.84            | 0.00                       | 352,795,442.84           |
| 3  | MIN. FOR LGA/LEA      | 751,328                | 6,943,072,601.18          | 10,212,335,219.20          | 17,155,407,820.38        |
| 4  | KATSINA/DAURA EMIRATE | 751                    | 5,481,551.16              | 5,481,551.16               | 5,481,551.16             |
| 5  | KATSINA STATE B I R S | 1,582                  | 3,398,659.41              |                            | 3,398,659.41             |
| 6  | Bank Charges          | NIL                    | -91,091.70                |                            | -91,091.70               |
|  | <b>Total</b>          | <b>NIL</b>             | <b>10,519,725,228.55</b>  | <b>16,188,389,490.16</b>   | <b>26,702,633,167.56</b> |

**TABLE II****DETAILS OF CONTRIBUTION FROM VARIOUS MDA,s**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |                |                      |                            |                                     |                                      |                    |
|--|----------------|----------------------|----------------------------|-------------------------------------|--------------------------------------|--------------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |                |                      |                            |                                     |                                      |                    |
| <b>MINISTRY OF FINANCE</b>                       |                |                      |                            |                                     |                                      |                    |
| <b>S/N</b>                                       | <b>MONTH</b>   | <b>MDA</b>           | <b>NO of<br/>EMPLOYEES</b> | <b>7% Employee<br/>Contr.<br/>₦</b> | <b>13% Employer<br/>Contr.<br/>₦</b> | <b>TOTAL<br/>₦</b> |
| 1  | December 2024  | Min. of Finance KTSG | 20,179                     | 201,780,717.43                      | 374,736,700.80                       | 576,517,418.23     |
| 2  | January 2025   | Min. of Finance KTSG | 20,082                     | 206,387,471.23                      | 383,292,100.71                       | 589,679,571.94     |
| 3  | February 2025  | Min. of Finance KTSG | 19,932                     | 204,764,472.00                      | 380,277,960.51                       | 585,042,432.51     |
| 4  | March 2025     | Min. of Finance KTSG | 19,990                     | 205,009,624.00                      | 380,733,241.65                       | 585,742,865.65     |
| 5  | April 2025     | Min. of Finance KTSG | 20,141                     | 205,920,998.00                      | 382,425,903.92                       | 588,346,901.92     |
| 6  | May 2025       | Min. of Finance KTSG | 20,117                     | 205,604,733.00                      | 381,838,554.78                       | 587,443,287.78     |
| 7  | June 2025      | Min. of Finance KTSG | 20,049                     | 204,951,995.00                      | 380,626,326.27                       | 585,578,321.27     |
| 8  | July 2025      | Min. of Finance KTSG | 20,158                     | 205,546,051.00                      | 381,729,573.38                       | 587,275,624.38     |
| 9  | August 2025    | Min. of Finance KTSG | 20,165                     | 205,521,154.00                      | 381,683,335.22                       | 587,204,489.22     |
| 10   | September 2025 | Min. of Finance KTSG | 20,188                     | 205,575,900.00                      | 381,785,007.35                       | 587,360,907.35     |
| 11   | October 2025   | Min. of Finance KTSG | 20,213                     | 204,262,054.00                      | 379,345,007.64                       | 583,607,061.64     |

|    |                    |                      |        |                         |                         |                         |
|----|--------------------|----------------------|--------|-------------------------|-------------------------|-------------------------|
| 12 | November 2025      | Min. of Finance KTSG | 20,260 | 204,262,054.00          | 378,763,723.87          | 583,025,777.87          |
| 13 | December 2025      | Min. of Finance KTSG | 20,215 | 203,575,776.00          | 378,366,991.00          | 581,942,767.00          |
|    | <b>SUB-TOTAL</b>   |                      |        | <b>2,663,162,999.66</b> | <b>4,945,604,427.09</b> | <b>7,608,767,426.75</b> |
| 14 | January 2026       | Min. of Finance KTSG | 20,101 | 205,619,381.00          | 381,864,564.71          | 587,483,945.71          |
| 15 | February 2026      | Min. of Finance KTSG | 17,640 | 173,119,282.00          | 321,507,238.00          | 494,626,520.00          |
| 16 | March 2026         | Min. of Finance KTSG | 17,641 | 173,166,403.00          | 321,596,490.00          | 494,762,893.00          |
|    | <b>SUB-TOTAL</b>   |                      |        | <b>551,905,066.00</b>   | <b>1,024,968,292.71</b> | <b>1,576,873,358.71</b> |
|    | <b>GRAND-TOTAL</b> |                      |        | <b>3,215,068,065.66</b> | <b>5,970,572,719.81</b> | <b>9,185,640,785.47</b> |

**TABLE IV**

**DETAILS OF CONTRIBUTION FROM UMARU MUSA YAR'ADUA UNIVERSITY**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |               |            |                        |                           |                            |               |
|--|---------------|------------|------------------------|---------------------------|----------------------------|---------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |               |            |                        |                           |                            |               |
| <b>UMARU MUSA YARADUA UNIVERSITY KATSINA</b>     |               |            |                        |                           |                            |               |
| <b>S/N</b>                                       | <b>MONTH</b>  | <b>MDA</b> | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b>  |
| 1  | December 2024 | UMYU       |                        | 16,675,984.68             |                            | 16,675,984.68 |
| 2  | January 2025  | UMYU       |                        | 16,675,984.68             |                            | 16,675,984.68 |
| 3  | February 2025 | UMYU       |                        | 16,054,386.10             |                            | 16,054,386.10 |
| 4  | March 2025    | UMYU       |                        | 16,122,991.21             |                            | 16,122,991.21 |
| 5  | April 2025    | UMYU       | 908                    | 16,477,249.97             |                            | 16,477,249.97 |
| 6  | May 2025      | UMYU       | 901                    | 16,475,096.27             |                            | 16,475,096.27 |
| 7  | June 2025     | UMYU       | 898                    | 16,429,157.13             |                            | 16,429,157.13 |

|    |                    |      |     |                       |             |                       |
|----|--------------------|------|-----|-----------------------|-------------|-----------------------|
| 8  | July 2025          | UMYU | 897 | 16,408,279.17         |             | 16,408,279.17         |
| 9  | August 2025        | UMYU | 912 | 16,210,984.34         |             | 16,210,984.34         |
| 10 | September 2025     | UMYU | 910 | 16,623,852.83         |             | 16,623,852.83         |
| 11 | October 2025       | UMYU | 908 | 17,020,042.10         |             | 17,020,042.10         |
| 12 | November 2025      | UMYU | 909 | 18,633,996.02         |             | 18,633,996.02         |
| 13 | December 2025      | UMYU | 910 | 18,861,110.62         |             | 18,861,110.62         |
|    | <b>SUB-TOTAL</b>   |      |     | <b>218,669,115.11</b> | <b>0.00</b> | <b>218,669,115.11</b> |
| 14 | January 2026       | UMYU | 907 | 18,853,791.57         |             | 18,853,791.57         |
| 15 | February 2026      | UMYU | 905 | 18,819,765.31         |             | 18,819,765.31         |
| 16 | March 2026         | UMYU | 882 | 18,143,556.06         |             | 18,143,556.06         |
|    | <b>SUB-TOTAL</b>   |      |     | <b>55,817,112.94</b>  | <b>0.00</b> | <b>55,817,112.94</b>  |
|    | <b>GRAND-TOTAL</b> |      |     | <b>274,486,228.05</b> | <b>0.00</b> | <b>274,486,228.05</b> |

**TABLE V**

**DETAILS OF CONTRIBUTION FROM WATER BOARD**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |               |             |                        |                           |                            |              |
|--|---------------|-------------|------------------------|---------------------------|----------------------------|--------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |               |             |                        |                           |                            |              |
| <b>KATSINA STATE WATER BOARD</b>                 |               |             |                        |                           |                            |              |
| <b>S/N</b>                                       | <b>MONTH</b>  | <b>MDA</b>  | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b> |
| 1  | December 2024 | WATER BOARD | 155                    | 1,202,674.00              |                            | 1,202,674.00 |
| 2  | January 2025  | WATER BOARD | 155                    | 1,202,674.00              |                            | 1,202,674.00 |
| 3  | February 2025 | WATER BOARD | 153                    | 1,187,733.00              |                            | 1,187,733.00 |
| 4  | March 2025    | WATER BOARD | 159                    | 1,253,422.00              |                            | 1,253,422.00 |

|    |                    |             |     |                      |             |                      |
|----|--------------------|-------------|-----|----------------------|-------------|----------------------|
| 5  | April 2025         | WATER BOARD | 158 | 1,240,060.00         |             | 1,240,060.00         |
| 6  | May 2025           | WATER BOARD | 155 | 1,209,449.00         |             | 1,209,449.00         |
| 7  | June 2025          | WATER BOARD | 155 | 1,209,449.00         |             | 1,209,449.00         |
| 8  | July 2025          | WATER BOARD | 156 | 1,217,819.00         |             | 1,217,819.00         |
| 9  | August 2025        | WATER BOARD | 155 | 1,202,674.00         |             | 1,202,674.00         |
| 10 | September 2025     | WATER BOARD | 155 | 1,202,674.00         |             | 1,202,674.00         |
| 11 | October 2025       | WATER BOARD | 153 | 1,187,733.00         |             | 1,187,733.00         |
| 12 | November 2025      | WATER BOARD | 149 | 1,137,606.00         |             | 1,137,606.00         |
| 13 | December 2025      | WATER BOARD | 149 | 1,144,718.00         |             | 1,144,718.00         |
|    | <b>SUB-TOTAL</b>   |             |     | <b>15,598,685.00</b> | <b>0.00</b> | <b>15,598,685.00</b> |
|    |                    |             |     |                      |             |                      |
| 14 | January 2026       | WATER BOARD | 110 | 799,716.61           |             | 799,716.61           |
| 15 | February 2026      | WATER BOARD | 115 | 866,665.66           |             | 866,665.66           |
| 16 | March 2026         | WATER BOARD | 114 | 794,385.92           |             | 794,385.92           |
|    | <b>SUB-TOTAL</b>   |             |     | <b>2,460,768.19</b>  | <b>0.00</b> | <b>2,460,768.19</b>  |
|    | <b>GRAND-TOTAL</b> |             |     | <b>18,059,453.19</b> | <b>0.00</b> | <b>18,059,453.19</b> |

**TABLE VI****DETAILS OF CONTRIBUTION FROM KATSINA INSTITUTE OF TECHNOLOGY AND AMANAGEMENT**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |                    |            |                        |                           |                            |                      |
|--|--------------------|------------|------------------------|---------------------------|----------------------------|----------------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |                    |            |                        |                           |                            |                      |
| <b>KSITM</b>                                     |                    |            |                        |                           |                            |                      |
| <b>S/N</b>                                       | <b>MONTH</b>       | <b>MDA</b> | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b>         |
| 1  | December 2024      | KSITM      |                        | 2,107,009.89              |                            | 2,107,009.89         |
| 2  | January 2025       | KSITM      |                        | 2,107,009.89              |                            | 2,107,009.89         |
| 3  | February 2025      | KSITM      |                        | 2,107,009.89              |                            | 2,107,009.89         |
| 4  | March 2025         | KSITM      |                        | 2,113,367.90              |                            | 2,113,367.90         |
| 5  | April 2025         | KSITM      | 176                    | 2,116,216.76              |                            | 2,116,216.76         |
| 6  | May 2025           | KSITM      | 176                    | 2,434,901.30              |                            | 2,434,901.30         |
| 7  | June 2025          | KSITM      | 180                    | 2,383,789.98              |                            | 2,383,789.98         |
| 8  | July 2025          | KSITM      | 190                    | 2,598,073.33              |                            | 2,598,073.33         |
| 9  | August 2025        | KSITM      | 188                    | 2,526,145.35              |                            | 2,526,145.35         |
| 10   | September 2025     | KSITM      | 190                    | 2,553,825.38              |                            | 2,553,825.38         |
| 11   | October 2025       | KSITM      | 188                    | 2,494,295.39              |                            | 2,494,295.39         |
| 12   | November 2025      | KSITM      | 194                    | 2,671,432.14              |                            | 2,671,432.14         |
| 13   | December 2025      | KSITM      | 193                    | 2,582,493.35              |                            | 2,582,493.35         |
|  | <b>SUB-TOTAL</b>   |            |                        | <b>30,795,570.55</b>      | <b>0.00</b>                | <b>30,795,570.55</b> |
|  |                    |            |                        |                           |                            |                      |
| 14   | January 2026       | KSITM      | 191                    | 2,632,166.87              |                            | 2,632,166.87         |
| 15   | February 2026      | KSITM      | 190                    | 2,626,016.42              |                            | 2,626,016.42         |
| 16   | March 2026         | KSITM      | 190                    | 2,545,083.93              |                            | 2,545,083.93         |
|  | <b>SUB-TOTAL</b>   |            |                        | <b>7,803,267.22</b>       | <b>0.00</b>                | <b>7,803,267.22</b>  |
|  | <b>GRAND-TOTAL</b> |            |                        | <b>38,598,837.77</b>      | <b>0.00</b>                | <b>38,598,837.77</b> |

**TABLE VII****DETAILS OF CONTRIBUTION FROM HOTELS BOARD**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |                  |              |                        |                           |                            |                     |
|--|------------------|--------------|------------------------|---------------------------|----------------------------|---------------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |                  |              |                        |                           |                            |                     |
| <b>KATSINA STATE HOTELS BOARD</b>                |                  |              |                        |                           |                            |                     |
| <b>S/N</b>                                       | <b>MONTH</b>     | <b>MDA</b>   | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b>        |
| 1  | December 2024    | HOTELS BOARD | 60                     | 79,394.76                 |                            | 79,394.76           |
| 2  | January 2025     | HOTELS BOARD | 60                     | 212,356.66                |                            | 212,356.66          |
| 3  | February 2025    | HOTELS BOARD | 60                     | 68,747.10                 |                            | 68,747.10           |
| 4  | March 2025       | HOTELS BOARD | 60                     | 68,747.10                 |                            | 68,747.10           |
| 5  | April 2025       | HOTELS BOARD | 60                     | 68,747.10                 |                            | 68,747.10           |
| 6  | May 2025         | HOTELS BOARD | 60                     | 68,747.10                 |                            | 68,747.10           |
| 7  | June 2025        | HOTELS BOARD | 60                     | 68,747.10                 |                            | 68,747.10           |
| 8  | July 2025        | HOTELS BOARD | 60                     | 68,747.10                 |                            | 68,747.10           |
| 9  | August 2025      | HOTELS BOARD | 60                     | 68,747.10                 |                            | 68,747.10           |
| 10   | September 2025   | HOTELS BOARD | 60                     | 211,532.23                |                            | 211,532.23          |
| 11   | October 2025     | HOTELS BOARD | 60                     | 164,433.20                |                            | 164,433.20          |
| 12   | November 2025    | HOTELS BOARD | 60                     | 75,141.43                 |                            | 75,141.43           |
| 13   | December 2025    | HOTELS BOARD | 60                     | 164,433.20                |                            | 164,433.20          |
|  | <b>SUB-TOTAL</b> |              |                        | <b>1,388,521.17</b>       | <b>-</b>                   | <b>1,388,521.17</b> |
| 14   | January 2026     | HOTELS BOARD | 60                     | 65,709.03                 |                            | 65,709.03           |
| 15   | February 2026    | HOTELS BOARD | 60                     | 200,522.30                |                            | 200,522.30          |

|    |                    |              |    |                     |             |                     |
|----|--------------------|--------------|----|---------------------|-------------|---------------------|
| 16 | March 2026         | HOTELS BOARD | 60 | 194,568.08          |             | 194,568.08          |
|    | <b>SUB-TOTAL</b>   | HOTELS BOARD | 60 | <b>460,799.41</b>   | <b>0.00</b> | <b>460,799.41</b>   |
|    | <b>GRAND-TOTAL</b> |              |    | <b>1,849,320.58</b> | <b>0.00</b> | <b>1,849,320.58</b> |

**TABLE VIII**

**DETAILS OF CONTRIBUTION FROM KATSINA STATE TRANSPORT AUTHORITY**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |                  |            |                        |                           |                            |                      |
|--|------------------|------------|------------------------|---------------------------|----------------------------|----------------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |                  |            |                        |                           |                            |                      |
| <b>KATSINA STATE TRANSPORT AUTHORITY</b>         |                  |            |                        |                           |                            |                      |
| <b>S/N</b>                                       | <b>MONTH</b>     | <b>MDA</b> | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b>         |
| 1  | December 2024    | KTSTA      | 188                    | 1,278,608.35              |                            | 1,278,608.35         |
| 2  | January 2025     | KTSTA      | 188                    | 1,278,608.35              |                            | 1,278,608.35         |
| 3  | February 2025    | KTSTA      | 188                    | 1,359,930.84              |                            | 1,359,930.84         |
| 4  | March 2025       | KTSTA      | 188                    | 1,319,269.60              |                            | 1,319,269.60         |
| 5  | April 2025       | KTSTA      | 192                    | 1,311,534.94              |                            | 1,311,534.94         |
| 6  | May 2025         | KTSTA      | 192                    | 1,311,534.94              |                            | 1,311,534.94         |
| 7  | June 2025        | KTSTA      | 192                    | 1,311,534.49              |                            | 1,311,534.49         |
| 8  | July 2025        | KTSTA      | 192                    | 1,267,646.89              |                            | 1,267,646.89         |
| 9  | August 2025      | KTSTA      | 192                    | 1,267,826.29              |                            | 1,267,826.29         |
| 10   | September 2025   | KTSTA      | 192                    | 1,267,528.27              |                            | 1,267,528.27         |
| 11   | October 2025     | KTSTA      | 192                    | 1,269,010.91              |                            | 1,269,010.91         |
| 12   | November 2025    | KTSTA      | 192                    | 1,263,751.00              |                            | 1,263,751.00         |
| 13   | December 2025    | KTSTA      | 192                    | 1,263,751.00              |                            | 1,263,751.00         |
|  | <b>SUB-TOTAL</b> |            |                        | <b>16,770,535.88</b>      | <b>0.00</b>                | <b>16,770,535.88</b> |
| 14   | January 2026     | KTSTA      | 181                    | 1,012,044.83              |                            | 1,012,044.83         |
| 15   | February 2026    | KTSTA      | 181                    | 1,012,044.83              |                            | 1,012,044.83         |

|    |                    |       |              |                       |             |                       |
|----|--------------------|-------|--------------|-----------------------|-------------|-----------------------|
| 16 | March 2026         | KTSTA | 181          | 1,006,977.71          |             | 1,006,977.71          |
|    | <b>SUB-TOTAL</b>   |       |              | <b>3,031,067.37</b>   | <b>0.00</b> | <b>3,031,067.37</b>   |
|    | <b>GRAND-TOTAL</b> |       |              | <b>19,801,603.25</b>  | <b>0.00</b> | <b>19,801,603.25</b>  |
|    |                    |       | <b>TOTAL</b> | <b>352,795,442.84</b> | <b>0.00</b> | <b>352,795,442.84</b> |

**TABLE IX**

**DETAILS OF CONTRIBUTION FROM MINISTRY FOR KATSINA STATE INTERNAL REVENUE SERVICES**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |                |                       |                        |                           |                            |              |
|--|----------------|-----------------------|------------------------|---------------------------|----------------------------|--------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |                |                       |                        |                           |                            |              |
| <b>KATSINA STATE I.R.S</b>                       |                |                       |                        |                           |                            |              |
| <b>S/N</b>                                       | <b>MONTH</b>   | <b>MDA</b>            | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b> |
| 1  | December 2024  |                       |                        |                           |                            | -            |
| 2  | January 2025   |                       |                        |                           |                            | -            |
| 3  | February 2025  | KATSINA STATE B.I.R.S |                        | 2,268,897.78              |                            | 2,268,897.78 |
| 4  | March 2025     | KATSINA STATE B.I.R.S |                        | 1,129,761.63              |                            | 1,129,761.63 |
| 5  | April 2025     |                       |                        |                           |                            | -            |
| 6  | May 2025       |                       |                        |                           |                            | -            |
| 7  | June 2025      |                       |                        |                           |                            | -            |
| 8  | July 2025      |                       |                        |                           |                            | -            |
| 9  | August 2025    |                       |                        |                           |                            | -            |
| 10   | September 2025 |                       |                        |                           |                            | -            |
| 11   | October 2025   |                       |                        |                           |                            | -            |
| 12   | November 2025  |                       |                        |                           |                            | -            |

|    |                    |  |  |              |             |              |
|----|--------------------|--|--|--------------|-------------|--------------|
| 13 | December 2025      |  |  |              |             | -            |
| 14 | <b>SUB-TOTAL</b>   |  |  | 3,398,659.41 | <b>0.00</b> | 3,398,659.41 |
| 15 | January 2026       |  |  |              |             | -            |
| 16 | February 2026      |  |  |              |             | -            |
| 17 | March 2026         |  |  |              |             | -            |
|    | <b>SUB-TOTAL</b>   |  |  | <b>0.00</b>  | <b>0.00</b> | <b>0.00</b>  |
|    | <b>GRAND-TOTAL</b> |  |  | 3,398,659.41 | <b>0.00</b> | 3,398,659.41 |

**TABLE X**

**DETAILS OF CONTRIBUTION FROM MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS (LG STAFF)**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>            |                |              |                        |                           |                            |                |
|--|----------------|--------------|------------------------|---------------------------|----------------------------|----------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b>         |                |              |                        |                           |                            |                |
| <b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b> |                |              |                        |                           |                            |                |
| <b>S/N</b>   | <b>MONTH</b>   | <b>MDA</b>   | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b>   |
| 1  | December 2024  | Min. for LGA | 19,338                 | 193,449,214.73            | 359,262,827.36             | 552,712,042.09 |
| 2  | January 2025   | Min. for LGA | 19,265                 | 195,421,256.96            | 362,925,191.50             | 558,346,448.46 |
| 3  | February 2025  | Min. for LGA | 19,179                 | 194,702,668.31            | 361,590,669.72             | 556,293,338.03 |
| 4  | March 2025     | Min. for LGA | 19,273                 | 195,548,742.86            | 363,161,951.03             | 558,710,693.89 |
| 5  | April 2025     | Min. for LGA | 18,924                 | 189,971,635.90            | 352,804,466.67             | 542,776,102.57 |
| 6  | May 2025       | Min. for LGA | 18,821                 | 191,301,642.00            | 355,274,478.00             | 546,576,120.00 |
| 7  | June 2025      | Min. for LGA | 18,714                 | 190,726,508.00            | 354,206,372.00             | 544,932,880.00 |
| 8  | July 2025      | Min. for LGA | 18,609                 | 190,189,743.00            | 353,209,522.71             | 543,399,265.71 |
| 9  | August 2025    | Min. for LGA | 18,502                 | 189,620,697.00            | 352,152,723.00             | 541,773,420.00 |
| 10   | September 2025 | Min. for LGA | 18,409                 | 189,077,052.00            | 351,143,096.57             | 540,220,148.57 |
| 11   | October 2025   | Min. for LGA | 18,302                 | 188,200,943.00            | 349,516,037.00             | 537,716,980.00 |

|    |                    |              |        |                         |                         |                         |
|----|--------------------|--------------|--------|-------------------------|-------------------------|-------------------------|
| 12 | November 2025      | Min. for LGA | 18,211 | 187,488,310.00          | 348,192,575.71          | 535,680,885.71          |
| 13 | December 2025      | Min. for LGA | 18,114 | 186,553,090.00          | 346,455,738.57          | 533,008,828.57          |
| 14 | <b>SUB-TOTAL</b>   |              |        | <b>2,482,251,503.76</b> | <b>4,609,895,649.84</b> | <b>7,092,147,153.60</b> |
| 15 | January 2026       | Min. for LGA | 18,010 | 144,363,566.20          | 268,117,796.14          | 412,481,362.34          |
| 16 | February 2026      | Min. for LGA | 13,984 | 141,818,121.62          | 263,216,313.29          | 405,034,434.91          |
| 17 | March 2026         | Min. for LGA | 12,797 | 128,173,164.37          | 237,906,830.57          | 366,079,994.94          |
|    | <b>SUB-TOTAL</b>   |              |        | <b>414,354,852.19</b>   | <b>769,240,940.00</b>   | <b>1,183,595,792.19</b> |
|    | <b>GRAND-TOTAL</b> |              |        | <b>2,896,606,355.95</b> | <b>5,379,136,589.84</b> | <b>8,275,742,945.79</b> |

**TABLE XI**

**DETAILS OF CONTRIBUTION FROM MINISTRY FOR LOCAL GOVERNMENT EDUCATION AUTHORITY (LGEA STAFF)**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |                |            |                        |                           |                            |                |
|--|----------------|------------|------------------------|---------------------------|----------------------------|----------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |                |            |                        |                           |                            |                |
| <b>LOCAL GOVERNMENT EDUCATION AUTHORITY</b>      |                |            |                        |                           |                            |                |
| <b>S/N</b>                                       | <b>MONTH</b>   | <b>MDA</b> | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b>   |
| 1  | December 2024  | LEA        | 29,681                 | 253,791,487.00            | 467,987,956.69             | 721,779,443.69 |
| 2  | January 2025   | LEA        | 29,609                 | 251,993,515.14            | 474,625,835.65             | 726,619,350.79 |
| 3  | February 2025  | LEA        | 29,490                 | 255,567,757.66            | 472,243,377.23             | 727,811,134.89 |
| 4  | March 2025     | LEA        | 29,448                 | 254,284,895.43            | 471,328,131.17             | 725,613,026.60 |
| 5  | April 2025     | LEA        | 29,388                 | 253,229,672.00            | 470,284,760.96             | 723,514,432.96 |
| 6  | May 2025       | LEA        | 29,336                 | 256,226,355.00            | 475,873,446.25             | 732,099,801.25 |
| 7  | June 2025      | LEA        | 29,270                 | 255,758,501.00            | 475,051,407.91             | 730,809,908.91 |
| 8  | July 2025      | LEA        | 29,212                 | 255,351,693.00            | 474,225,628.89             | 729,577,321.89 |
| 9  | August 2025    | LEA        | 29,169                 | 255,097,962.00            | 473,754,442.33             | 728,852,404.33 |
| 10   | September 2025 | LEA        | 29,062                 | 254,297,175.00            | 472,277,597.61             | 726,574,772.61 |
| 11   | October 2025   | LEA        | 28,994                 | 253,772,018.00            | 105,546,044.67             | 359,318,062.67 |

|    |                    |              |        |                         |                          |                          |
|----|--------------------|--------------|--------|-------------------------|--------------------------|--------------------------|
| 12 | November 2025      | LEA          | 28,927 | 256,192,168.00          |                          | 256,192,168.00           |
| 13 | December 2025      | LEA          | 28,853 | 255,631,669.00          |                          | 255,631,669.00           |
| 14 | <b>SUB-TOTAL</b>   |              |        | <b>3,311,194,868.23</b> | <b>4,833,198,629.36</b>  | <b>8,144,393,497.59</b>  |
| 15 | January 2026       | LEA          | 28,801 | 259,737,742.00          |                          | 259,737,742.00           |
| 16 | February 2026      | LEA          | 28,301 | 254,964,715.00          |                          | 254,964,715.00           |
| 17 | March 2026         | LEA          | 25,335 | 220,568,920.00          |                          | 220,568,920.00           |
|    | <b>SUB-TOTAL</b>   |              |        | <b>735,271,377.00</b>   | <b>-</b>                 | <b>735,271,377.00</b>    |
|    | <b>GRAND-TOTAL</b> |              |        | <b>4,046,466,245.23</b> | <b>4,833,198,629.36</b>  | <b>8,879,664,874.59</b>  |
|    |                    | <b>TOTAL</b> |        | <b>6,943,072,601.18</b> | <b>10,212,335,219.20</b> | <b>17,155,407,820.38</b> |

**TABLE XII**

**DETAILS OF CONTRIBUTION FROM MINISTRY FOR DAURA EMIRATE COUNCIL STAFF**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |               |               |                        |                           |                            |              |
|--|---------------|---------------|------------------------|---------------------------|----------------------------|--------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |               |               |                        |                           |                            |              |
| <b>DAURA EMIRATE COUNCIL</b>                     |               |               |                        |                           |                            |              |
| <b>S/N</b>                                       | <b>MONTH</b>  | <b>MDA</b>    | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b> |
| 1  | December 2024 | DAURA EMIRATE |                        |                           |                            | -            |
| 2  | January 2025  | DAURA EMIRATE |                        |                           |                            | -            |
| 3  | February 2025 | DAURA EMIRATE |                        |                           |                            | -            |
| 4  | March 2025    | DAURA EMIRATE |                        |                           |                            | -            |
| 5  | April 2025    | DAURA EMIRATE |                        |                           |                            | -            |
| 6  | May 2025      | DAURA EMIRATE |                        |                           |                            | -            |
| 7  | June 2025     | DAURA EMIRATE |                        |                           |                            | -            |
| 8  | July 2025     | DAURA EMIRATE |                        |                           |                            | -            |
| 9  | August 2025   | DAURA EMIRATE |                        |                           |                            | -            |

|    |                    |               |    |                   |             |                   |
|----|--------------------|---------------|----|-------------------|-------------|-------------------|
| 10 | September 2025     | DAURA EMIRATE | 45 | 64,000.00         |             | 64,000.00         |
| 11 | October 2025       | DAURA EMIRATE | 45 | 64,000.00         |             | 64,000.00         |
| 12 | November 2025      | DAURA EMIRATE | 45 | 64,000.00         |             | 64,000.00         |
| 13 | December 2025      | DAURA EMIRATE | 45 | 64,000.00         |             | 64,000.00         |
| 14 | <b>SUB-TOTAL</b>   |               |    | <b>256,000.00</b> | <b>0.00</b> | <b>256,000.00</b> |
| 15 | January 2026       | DAURA EMIRATE | 45 | 52,185.00         |             | 52,185.00         |
| 16 | February 2026      | DAURA EMIRATE | 38 | 52,185.00         |             | 52,185.00         |
| 17 | March 2026         | DAURA EMIRATE | 38 | 0.00              |             | -                 |
|    | <b>SUB-TOTAL</b>   |               |    | <b>104,370.00</b> | <b>0.00</b> | <b>104,370.00</b> |
|    | <b>GRAND-TOTAL</b> |               |    | <b>360,370.00</b> | <b>0.00</b> | <b>360,370.00</b> |

**TABLE XIII**

**DETAILS OF CONTRIBUTION FROM MINISTRY FOR KATSINA EMIRATE COUNCIL STAFF**

| <b>KATSINA STATE PENSION BUREAU (KATSPEN)</b>    |               |                 |                        |                           |                            |              |
|--|---------------|-----------------|------------------------|---------------------------|----------------------------|--------------|
| <b>DETAILS OF CONTRIBUTION FROM VARIOUS MDAs</b> |               |                 |                        |                           |                            |              |
| <b>KATSINA EMIRATE COUNCIL</b>                   |               |                 |                        |                           |                            |              |
| <b>S/N</b>                                       | <b>MONTH</b>  | <b>MDA</b>      | <b>NO of EMPLOYEES</b> | <b>7% Employee Contr.</b> | <b>13% Employer Contr.</b> | <b>TOTAL</b> |
| 1  | December 2024 | KATSINA EMIRATE |                        |                           |                            | -            |
| 2  | January 2025  | KATSINA EMIRATE |                        |                           |                            | -            |
| 3  | February 2025 | KATSINA EMIRATE |                        |                           |                            | -            |

|    |                    |                 |  |                     |             |                     |
|----|--------------------|-----------------|--|---------------------|-------------|---------------------|
| 4  | March 2025         | KATSINA EMIRATE |  | 1,199,567.18        |             | 1,199,567.18        |
| 5  | April 2025         | KATSINA EMIRATE |  | 1,195,297.99        |             | 1,195,297.99        |
| 6  | May 2025           | KATSINA EMIRATE |  | 694,619.50          |             | 694,619.50          |
| 7  | June 2025          | KATSINA EMIRATE |  | 347,925.50          |             | 347,925.50          |
| 8  | July 2025          | KATSINA EMIRATE |  | 347,925.47          |             | 347,925.47          |
| 9  | August 2025        | KATSINA EMIRATE |  | 352,285.82          |             | 352,285.82          |
| 10 | September 2025     | KATSINA EMIRATE |  | 671,964.85          |             | 671,964.85          |
| 11 | October 2025       | KATSINA EMIRATE |  | 671,964.85          |             | 671,964.85          |
| 12 | November 2025      | KATSINA EMIRATE |  |                     |             | -                   |
| 13 | December 2025      | KATSINA EMIRATE |  |                     |             | -                   |
| 14 | <b>SUB-TOTAL</b>   |                 |  | <b>5,481,551.16</b> | <b>0.00</b> | <b>5,481,551.16</b> |
| 15 | January 2026       | KATSINA EMIRATE |  |                     |             | -                   |
| 16 | February 2026      | KATSINA EMIRATE |  |                     |             | -                   |
| 17 | March 2026         | KATSINA EMIRATE |  |                     |             | -                   |
|    | <b>SUB-TOTAL</b>   |                 |  | <b>0.00</b>         | <b>0.00</b> | <b>0.00</b>         |
|    | <b>GRAND-TOTAL</b> |                 |  | <b>5,481,551.16</b> | <b>0.00</b> | <b>5,481,551.16</b> |

**SCHEDULE OF INVESTMENT FROM JULY TO 31<sup>ST</sup> MARCH, 2026 FOR THE CONTRIBUTION RECEIVED FROM EMPLOYEES AND EMPLOYERS**

| <b>SCHEDULE OF FIXED DEPOSIT</b> |   |                |               |                  |           |       |                    |                   |                 |  |                                 |            |
|----------------------------------|---|----------------|---------------|------------------|-----------|-------|--------------------|-------------------|-----------------|--|---------------------------------|------------|
| <b>FOR THE PERIOD</b>            |   |                |               |                  |           |       |                    | <b>3/31/2026</b>  |                 |  |                                 |            |
| S/N                              | Organization                                      | Effective Date | Maturity Date | Principal        | Int. Rate | Tenor | No of Days Covered | Unearned Interest | Interest Earned | Principal+Interest (Running Placement) | Principal+Interest (Liquidated) | Remarks    |
|                                  |   |                |               | =N=              | %         | Days  | Days               | =N=               | =N=             | =N=                                    | =N=                             | =N=        |
| 1                                | Quantum Zenith Asset Management & Investments Ltd | 6/5/2025       | 7/7/2025      | 5,874,000,000.00 | 14        | 32    | 32                 |                   | 72,097,315.07   |  | 5,946,097,315.07                | Liquidated |
| 2                                | Quantum Zenith Asset Management & Investments Ltd | 7/16/2025      | 9/17/2025     | 5,900,000,000.00 | 14        | 63    | 63                 |                   | 142,569,863.01  |  | 6,042,569,863.01                | Liquidated |
| 3                                | Fidelity Bank PLC                                 | 7/16/2025      | 9/18/2025     | 510,000,000.00   | 14        | 64    | 64                 |                   | 12,448,648.55   |  | 522,448,648.55                  | Liquidated |
| 4                                | Keystone Bank Limited                             | 7/16/2025      | 9/16/2025     | 510,000,000.00   | 15        | 62    | 62                 |                   | 12,994,520.55   |  | 522,994,520.55                  | Liquidated |
| 5                                | Keystone Bank Limited                             | 8/8/2025       | 9/9/2025      | 500,000,000.00   | 15        | 32    | 32                 |                   |                 |  | 500,000,000.00                  | Liquidated |
| 6                                | Unity Bank Limited                                | 8/14/2025      | 9/15/2025     | 500,000,000.00   | 15        | 32    | 32                 |                   | 6,575,342.47    |  | 506,575,342.47                  | Liquidated |
| 7                                | Keystone Bank Limited                             | 9/22/2025      | 11/25/2025    | 500,000,000.00   | 15        | 64    | 64                 |                   | 13,150,684.93   |  | 513,150,684.93                  | Liquidated |
| 8                                | Unity Bank Limited                                | 9/22/2025      | 11/21/2025    | 1,000,000,000.00 | 15        | 60    | 60                 |                   | 24,657,534.25   |  | 1,024,657,534.25                | Liquidated |
| 9                                | Keystone Bank Limited                             | 9/29/2025      | 11/28/2025    | 500,000,000.00   | 15        | 60    | 60                 |                   | 12,328,767.12   |  | 512,328,767.12                  | Liquidated |

|    |   |            |            |                  |      |    |    |   |                |   |                  |            |
|----|---|------------|------------|------------------|------|----|----|---|----------------|---|------------------|------------|
| 10 | First City Monument Bank (FCMB)                   | 9/29/2025  | 11/28/2025 | 500,000,000.00   | 15.5 | 60 | 60 |   | 12,739,726.03  |   | 512,739,726.03   | Liquidated |
| 11 | Quantum Zenith Asset Management & Investments Ltd | 10/2/2025  | 12/1/2025  | 5,900,000,000.00 | 14   | 60 | 60 |   | 135,780,821.92 |   | 6,035,780,821.92 | Liquidated |
| 12 | Keystone Bank Limited                             | 10/2/2025  | 12/3/2025  | 500,000,000.00   | 15   | 62 | 62 |   | 12,739,726.00  |   | 512,739,726.00   | Liquidated |
| 13 | Polaris Bank PLC                                  | 10/23/2025 | 12/23/2025 | 1,400,000,000.00 | 15   | 61 | 61 |   | 35,095,890.41  |   | 1,435,095,890.41 | Liquidated |
| 14 | Unity Bank Limited                                | 11/4/2025  | 1/7/2026   | 680,000,000.00   | 15   | 64 | 64 |   | 17,884,931.51  |   | 697,884,931.51   | Liquidated |
| 15 | Unity Bank Limited                                | 11/21/2025 | 1/20/2026  | 1,024,657,534.24 | 15   | 60 | 60 |   | 25,234,061.50  |   | 1,049,891,595.74 | Liquidated |
| 16 | Polaris Bank PLC                                  | 12/23/2025 | 1/3/2026   | 1,435,095,890.41 | 15   | 11 | 11 |   | 6,575,342.47   |   | 1,441,671,232.88 | Liquidated |
| 17 | Keystone Bank Limited                             | 12/1/2025  | 1/30/2026  | 500,000,000.00   | 15   | 60 | 60 |   | 12,328,767.12  |   | 512,328,767.12   | Liquidated |
| 18 | Keystone Bank Limited                             | 12/3/2025  | 2/4/2026   | 500,000,000.00   | 15   | 63 | 63 |   | 12,945,205.48  |   | 512,945,205.48   | Liquidated |
| 19 | Unity Bank Limited                                | 12/2/2025  | 2/2/2026   | 3,000,000,000.00 | 15   | 62 | 62 |   | 76,438,000.00  |   | 3,076,438,000.00 | Liquidated |
| 20 | Fidelity Bank PLC                                 | 12/3/2025  | 2/11/2026  | 500,000,000.00   | 15   | 70 | 70 | - | 14,294,000.00  | - | 514,294,000.00   | Liquidated |
| 21 | Keystone Bank Limited                             | 12/12/2025 | 2/10/2026  | 1,000,000,000.00 | 15   | 60 | 60 | - | 24,657,534.25  | - | 1,024,657,534.25 | Liquidated |
| 22 | Quantum Zenith Asset Management & Investments Ltd | 12/8/2025  | 2/10/2026  | 6,000,000,000.00 | 14   | 64 | 64 | - | 147,287,671.23 | - | 6,147,287,671.23 | Liquidated |
| 23 | Polaris Bank PLC                                  | 12/9/2025  | 2/10/2026  | 2,190,000,000.00 | 15   | 63 | 63 | - | 64,112,125.81  | - | 2,254,112,125.81 | Liquidated |
| 24 | Keystone Bank Limited – Sakina                    | 12/16/2025 | 2/17/2026  | 383,000,000.00   | 15   | 63 | 63 | - | 9,916,027.40   | - | 392,916,027.40   | Liquidated |

|    |  |           |           |                  |      |    |    |                |                |                  |                  |            |
|----|--|-----------|-----------|------------------|------|----|----|----------------|----------------|------------------|------------------|------------|
| 25 | Unity Bank Limited                                 | 1/6/2026  | 3/10/2026 | 3,900,000,000.00 | 15   | 63 | 63 | -              | 100,972,602.74 | -                | 4,000,972,602.74 | Liquidated |
| 26 | Unity Bank Limited                                 | 1/16/2026 | 3/18/2026 | 2,000,000,000.00 | 15   | 61 | 61 | -              | 50,136,986.30  | -                | 2,050,136,986.30 | Liquidated |
| 27 | Unity Bank Limited                                 | 1/29/2026 | 4/2/2026  | 1,955,700,000.00 | 15   | 63 | 61 | 49,026,452.05  | -              | 2,004,726,452.05 | -                |            |
| 28 | Unity Bank Limited                                 | 2/3/2026  | 4/7/2026  | 3,076,438,000.00 | 15   | 63 | 56 | 70,800,216.99  | -              | 3,147,238,216.99 | -                |            |
| 29 | Quantum Zenith Asset Management & Investments Ltd  | 2/6/2026  | 4/7/2026  | 1,698,400,000.00 | 14.5 | 60 | 53 | 35,759,463.01  | -              | 1,734,159,463.01 | -                |            |
| 30 | FCMB   | 2/13/2026 | 4/15/2026 | 1,278,800,000.00 | 15.5 | 61 | 46 | 24,980,394.52  | -              | 1,303,780,394.52 | -                |            |
| 31 | Unity Bank PLC                                     | 2/13/2026 | 4/15/2026 | 2,000,000,000.00 | 15   | 61 | 46 | 37,808,219.18  | -              | 2,037,808,219.18 | -                |            |
| 32 | Quantum Zenith Asset Management & Investments Ltd, | 2/16/2026 | 4/20/2026 | 6,000,000,000.00 | 14   | 63 | 43 | 98,958,904.11  | -              | 6,098,958,904.11 | -                |            |
| 33 | Taj Bank Limited                                   | 2/20/2026 | 5/21/2026 | 1,000,000,000.00 | 15   | 90 | 39 | 16,027,397.26  | -              | 1,016,027,397.26 | -                |            |
| 34 | Keystone Bank Limited                              | 2/25/2026 | 4/27/2026 | 1,000,000,000.00 | 15   | 61 | 34 | 13,972,602.74  | -              | 1,013,972,602.74 | -                |            |
| 35 | Keystone Bank Limited                              | 3/5/2026  | 5/5/2026  | 1,000,000,000.00 | 15   | 61 | 26 | 10,684,931.51  | -              | 1,010,684,931.51 | -                |            |
| 36 | Keystone Bank Limited                              | 3/9/2026  | 5/12/2026 | 500,000,000.00   | 15   | 64 | 22 | 4,520,547.95   | -              | 504,520,547.95   | -                |            |
| 37 | Keystone Bank Limited                              | 3/9/2026  | 5/12/2026 | 500,000,000.00   | 15   | 64 | 22 | 4,520,547.95   | -              | 504,520,547.95   | -                |            |
| 38 | Unity Bank PLC                                     | 3/10/2026 | 5/11/2026 | 4,000,972,602.74 | 15   | 62 | 62 | 101,942,589.60 | -              | 4,102,915,192.34 | -                |            |
| 39 | Unity Bank PLC                                     | 3/17/2026 | 5/19/2026 | 2,214,996,986.30 | 15   | 63 | 14 | 12,743,818.28  | -              | 2,227,740,804.58 | -                |            |

|              |                           |              |           |                |    |    |    |   |                         |                          |   |  |
|--------------|---------------------------|--------------|-----------|----------------|----|----|----|---|-------------------------|--------------------------|---|--|
| 40           | Unity Bank PLC            | 3/18/2026    | 6/16/2026 | 735,800,000.00 | 15 | 90 | 13 | 3,930,986.30  | -                       | 739,730,986.30           | - |  |
| 41           | Keystone Bank Limited     | Bank Balance |           | 114,000,000.00 | 0  | 0  | 0  | -   |                         | 114,000,000.00           |   |  |
| 42           | Zenith International Bank | Bank Balance |           | 683,488,252.60 | 0  | 0  | 0  | -   |                         | 683,488,252.60           |   |  |
| <b>Total</b> |                           |              |           |                |    |    |    | <b>485,677,071.44</b>                                   | <b>1,055,962,096.12</b> | <b>28,244,272,913.08</b> |   |  |
|              |                           |              |           |                |    |    |    | <b>TOTAL INTEREST EARNED TO DECEMBER 31, 2025 (=N=)</b> |                         | <b>1,541,639,167.56</b>  |   |  |

## **ESCROW ACCOUNTS**

### **1. SCHOLARSHIP ESCROW ACCOUNT**

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

| <b>S/N</b>  | <b>DESCRIPTION</b>                          | <b>AMOUNT<br/>(₦)</b>    |
|-------------|---|--------------------------|
| <i>i.</i>   | <i>Opening Balance</i>                      | <i>439,965.76</i>        |
| <i>ii.</i>  | <i>State Government Contribution</i>        | <i>0.00</i>              |
| <i>iii.</i> | <i>34No. Local Governments Contribution</i> | <i>0.00</i>              |
|             | <i>Total=</i>                               | <i>439,965.76</i>        |
| <i>iv.</i>  | <i>Less: Total expenditure</i>              | <i>948.50</i>            |
|             | <b><i>Closing Balance C/F</i></b>           | <b><i>439,017.26</i></b> |

*There was opening balance of ₦439,965.76, the State Government and 34 Local Governments Councils of the State did not contribute anything for the year under review. There was a Closing Balance of ₦439,046.76 at the end of the year under review.*

### **2. ECOLOGICAL ESCROW ACCOUNT**

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

| <b>S/N</b>  | <b>DESCRIPTION</b>                          | <b>AMOUNT<br/>(₦)</b>          |
|-------------|---|--------------------------------|
| <i>i.</i>   | <i>Opening Balance</i>                      | <i>3,982,822,486.30</i>        |
| <i>ii.</i>  | <i>State Government Contribution</i>        | <i>2,833,596,946.71</i>        |
| <i>iii.</i> | <i>34No. Local Governments Contribution</i> | <i>3,169,399,495.78</i>        |
|             | <b><i>Total=</i></b>                        | <b><i>9,985,818,928.79</i></b> |
| <i>iv.</i>  | <i>Less: Total expenditure</i>              | <i>0.00</i>                    |
|             | <b><i>Closing Balance C/F</i></b>           | <b><i>9,985,818,928.79</i></b> |

There was opening balance of ₦3,982,822,486.30, the State Government did not contribute the sum of ₦2,833,596,946.71, the thirty-four(34) Local Governments Councils of the State contributed the sum of ₦3,169,399,495.78. Thus making a total sum of ₦9,985,818,928.79 as income for the year.

There were no expenditure during the year under review. There was a Closing Balance of ₦9,985,818,928.79 as at 31<sup>st</sup> December, 2025.

### **3. SECURITY ESCROW ACCOUNT 1**

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

| <b>S/N</b> | <b>DESCRIPTION</b>                   | <b>AMOUNT<br/>(₦)</b>   |
|------------|--------------------------------------|-------------------------|
| i.         | Opening Balance                      | 42,684.14               |
| ii.        | State Government Contribution        | 0.00                    |
| iii.       | 34No. Local Governments Contribution | 0.00                    |
|            | <b>Total=</b>                        | <b>0.00</b>             |
| iv.        | Less: Total expenditure              | 0.00                    |
|            | <b>Closing Balance C/F</b>           | <b><u>42,684.14</u></b> |

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

### **4. SECURITY ESCROW ACCOUNT II**

It is mandatory for all States of the Federation to operate a Security Escrow Account. The Katsina State Security Escrow Account has an opening balance of ₦666,521,709.34 contribution were made into the Account during the year as follows;

| <b>S/N</b> | <b>DESCRIPTION</b> | <b>AMOUNT</b> |
|------------|--------------------|---------------|
|------------|--------------------|---------------|

|      |   | ( <del>₦</del> )               |
|------|---|--------------------------------|
| i.   | Balance b/f                                     | 666,521,709.34                 |
| ii.  | State Government Contribution                   | 0.00                           |
| iii. | 34No. Local Governments Councils Contribution   | <u>6,842,066,986.22</u>        |
|      | <b>Total</b>                                    | <b>7,508,588,695.56</b>        |
|      | <b>Less: Total Expenditure</b>                  | <b><u>6,973,614,492.74</u></b> |
|      | <b>Closing Balance for the year c/f to 2026</b> | <b><u>534,974,202.82</u></b>   |

There was opening balance of ₦666,521,709.34, the State Government did not contribute during the year and the 34No. Local Governments contributed ₦6,842,066,986.22. The sum of ₦6,973,614,492.74 was expended leaving a Balance of ₦534,974,202.82.

#### 5. **STATE SECURITY MUSAWA ESCROW ACCOUNT**

The State re-opened Security Escrow Account with the name State Security Musawa Account with opening and closing balance of ₦188,382,939.45 as at 31<sup>st</sup> December, 2025. There was no expenditure incurred during the year under review.

## **HARMONIZED REPORT ON 2025 CITIZEN BUDGET SENSITIZATION**

*The Katsina State 2026 Citizens Budget (CB) is an abridged and easy to understand version of the approved budget which presents key information about where the government expects money to come from as well as what the Katsina State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Katsina State in the 2026 Fiscal Year.*

*This Katsina State 2026 Citizens Budget (CB) incorporates as annexures specific Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.*

### **BUDGET POLICY OVERVIEW**

*Katsina State budget for 2026 has been tagged “Budget of Building Your future III” with the government policy focus on the following areas:*

- Security
- Infrastructural Development
- Health Care
- Education
- Agriculture (Food Security)
- \* **Water and Sanitation**

*The government plans to execute the following key projects in line with these objectives.*

### **Overview of Budget Framework**

#### **General Framework**

*The Katsina State Government approved 2026 budget has a total expenditure outlay of Eight Hundred and Ninety-Seven Billion, Eight Sixty-five Million, Seventy-Eight Thousand, Two Hundred and eight, Five Kobo (897.8bn) for Fiscal Year 2026. Of this amount, approximately Four hundred and Eighty-Eight Billion (N488.7bn) is expected to come from the Federal Government as FAAC, Eighty-Eight Billion Naira (N88.9bn) from Internally Generated Revenue (IGR) as well as Twenty-Eight Billion Naira (N28bn) as Opening Balance (money remaining in the bank after last year’s budget execution). The Katsina State Government has several sources of revenue, including Grants, which contribute approximately One Hundred and Sixty-Six billion (N166.8Billion), Other capital receipts, amount to about One Hundred and Twenty-Five Billion Naira (N125 Billion). Loans, which are comprised of internal loans totaling approximately Three Billion Naira (N3Billion) and External Loans amounting to One Hundred and Twenty-Two Billion Naira (N122Billion). These various sources play a significant role in the State's financial resources.*

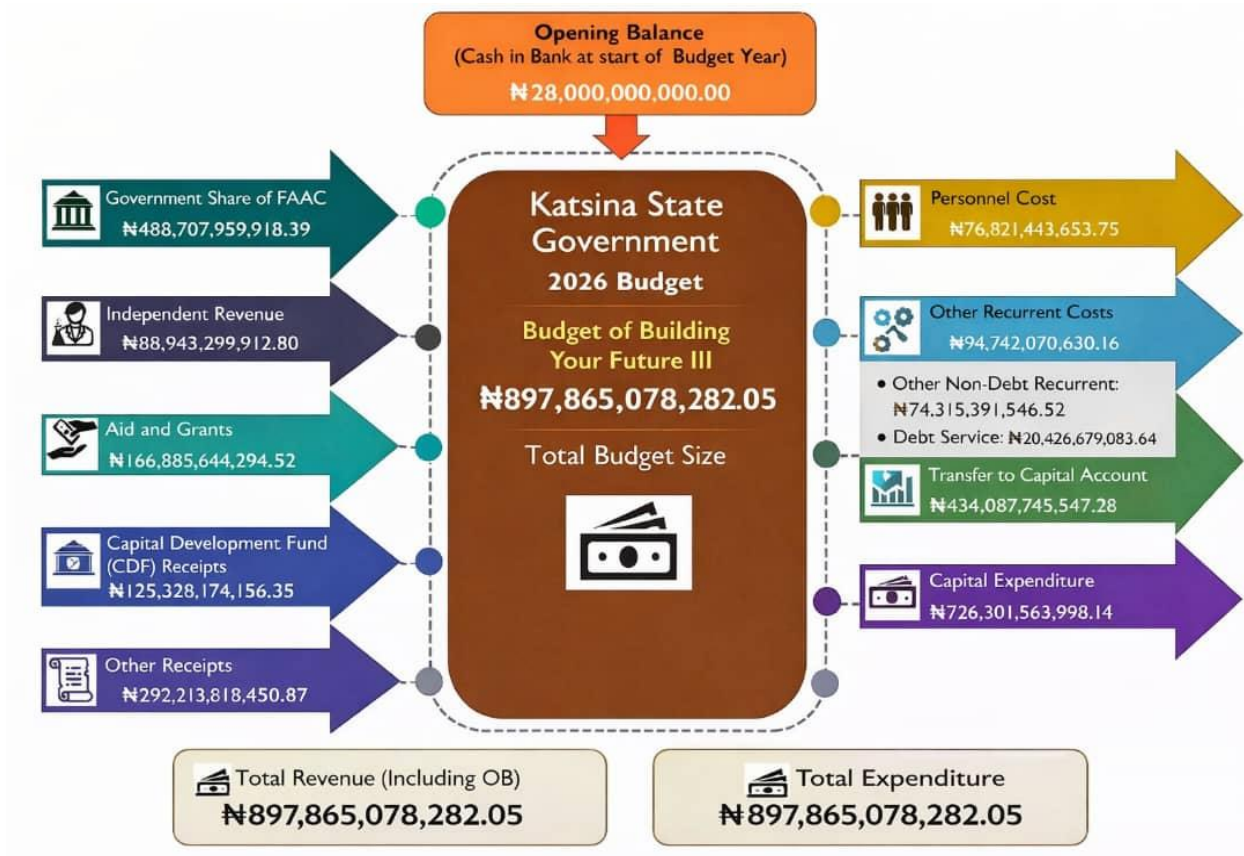
For further details on where the money will come from (revenue) and where it will go (expenditure).

**BUDGET FRAMEWORK**

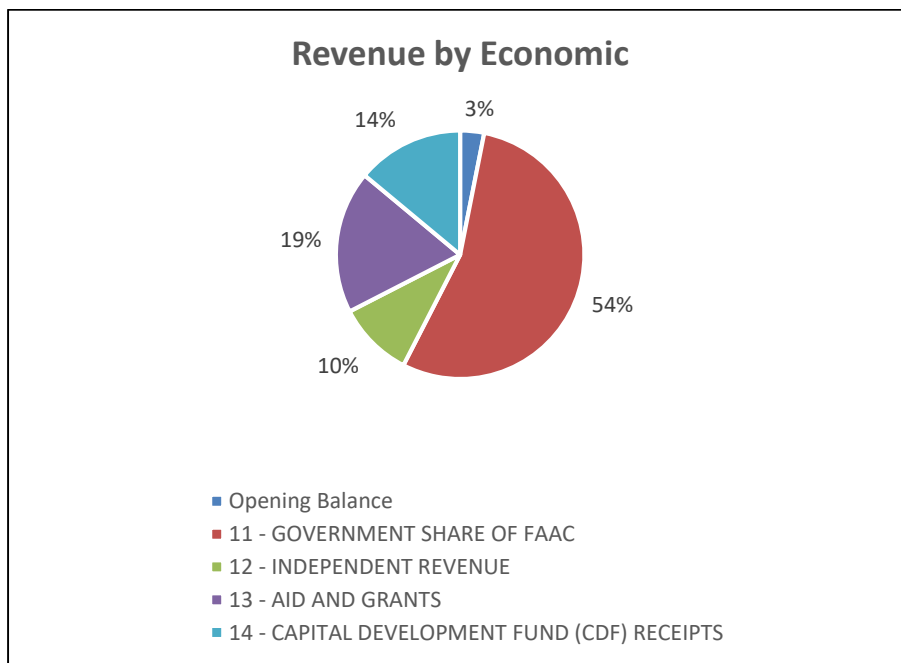
**FIGURE 1 2026 BUDGET SUMMARY**



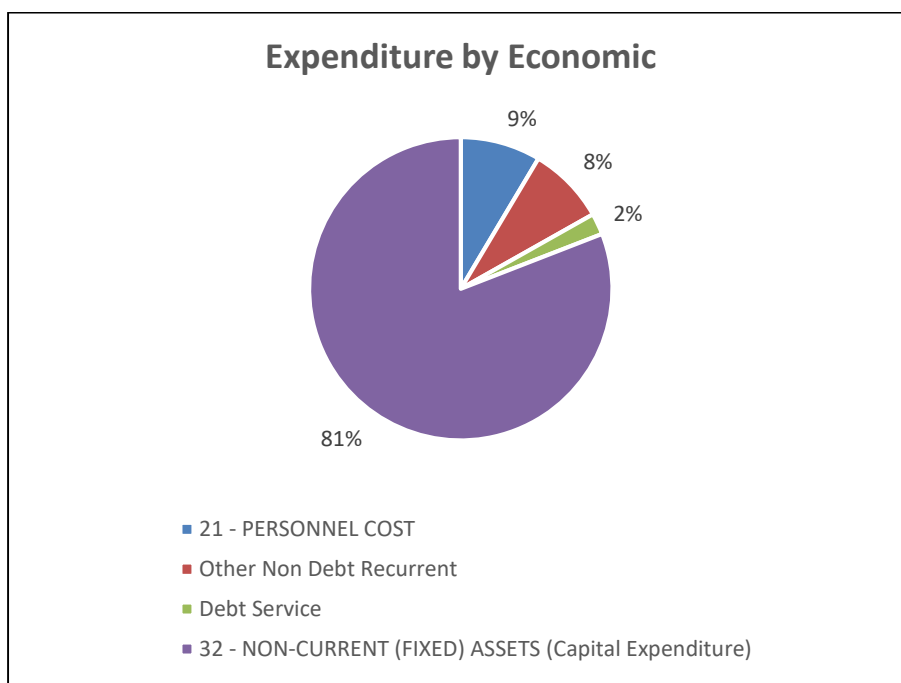
**BUDGET OVERVIEW**



**FIGURE 2 BUDGET FRAMEWORK**



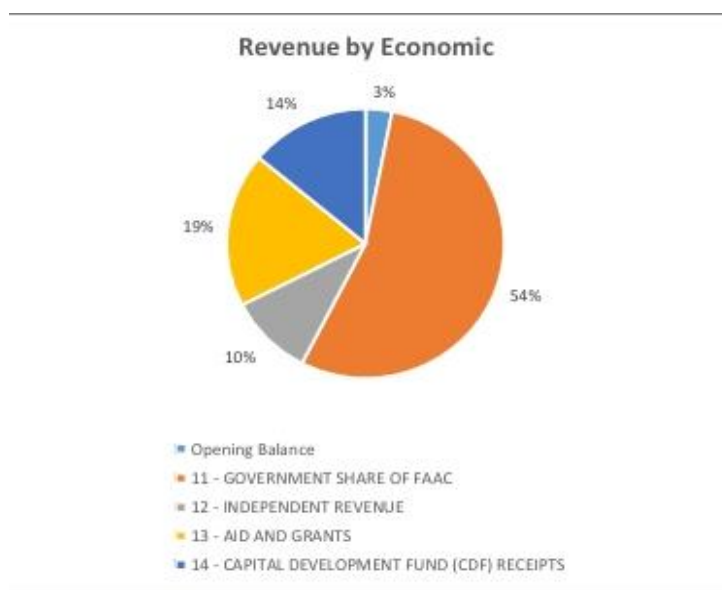
**FIGURE 3 REVENUE CLASSIFICATION**



### FIGURE 4 EXPENDITURE CLASSIFICATION

#### Where will the money come from?

- Katsina State Government anticipates that a total of Four Hundred and Eighty-Eight Billion Naira (N488.71bn) will come from the Federation Account. The Sources of these Federal receipts include N100.75Billion from Statutory Allocation, 139.99Billion from VAT and 247.97Billion from other Federation FAAC Receipts
- A total sum of N88.94Billion Naira is projected to be generated Internally by the State (IGR), Aids and Grant N166.88Billion, N125.33Billion from Capital Development funds (CDF) as illustrated in the figure below



### FIGURE 5 REVENUE COMPOSITION

#### REVENUE BY ECONOMIC CLASSIFICATION (DETAIL)

| Code          | Economic   | 2026 Approved Budget      |
|---------------|--|---------------------------|
| <b>1</b>      | <b>REVENUE</b>                                       | <b>869,865,078,282.05</b> |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC</b>                      | <b>488,707,959,918.39</b> |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC</b>                      | <b>488,707,959,918.39</b> |
| <b>110101</b> | <b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>  | <b>100,745,276,242.43</b> |
| 11010101      | STATUTORY ALLOCATION                                 | 100,745,276,242.43        |
| <b>110102</b> | <b>STATE GOVERNMENT SHARE OF VAT</b>                 | <b>139,990,000,868.56</b> |
| 11010201      | SHARE OF VAT   | 139,990,000,868.56        |
| <b>110103</b> | <b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b> | <b>247,972,682,807.40</b> |

|               |   |                          |
|---------------|---|--------------------------|
| 11010301      | EXCESS CRUDE                                    | 15,725,297,663.39        |
| 11010303      | EXCHANGE GAIN                                   | 8,564,807,034.24         |
| 11010305      | ELETRONIC MONEY TRANSFER LEVY (EMTL)            | 7,120,561,457.20         |
| 11010306      | FOREX EQUALISATION MINERAL                      | 1,118,651,958.42         |
| 11010308      | SOLID MINERAL                                   | 937,922,001.32           |
| 11010309      | NET-OFF TO STATE (5TH INSTALMENT)               | 8,801,717,290.93         |
| 11010311      | NLNG DIVIDEND                                   | 83,490,812,227.54        |
| 11010313      | STATE INFRASTRUCTURE & SECURITY                 | 60,270,270,270.30        |
| 11010317      | AUGMENTATION                                    | 10,868,315,388.22        |
| 11010318      | PROJECT GAZELLE                                 | 25,000,000,000.00        |
| 11010319      | FAAC SPECIAL ALLOCATIONS                        | 26,074,327,515.84        |
| 11010399      | FAAC SPECIAL DISTRIBUTIONS                      | -                        |
| <b>12</b>     | <b>INDEPENDENT REVENUE</b>                      | <b>88,943,299,912.80</b> |
| <b>1201</b>   | <b>TAX REVENUE</b>                              | <b>37,242,000,000.00</b> |
| <b>120101</b> | <b>PERSONAL TAXES</b>                           | <b>31,000,000,000.00</b> |
| 12010101      | PERSONAL TAXES (E.G PAYE)                       | 25,000,000,000.00        |
| 12010102      | DIRECT ASSESSMENT (WHT ON CONTRACT)             | 4,000,000,000.00         |
| 12010103      | DIRECT ASSESSMENT (INDIVIDUAL)                  | 2,000,000,000.00         |
| <b>120103</b> | <b>OTHER TAXES</b>                              | <b>6,242,000,000.00</b>  |
| 12010301      | STAMP DUTY                                      | 1,000,000,000.00         |
| 12010303      | DEVELOPMENT TAX/LEVY                            | 1,102,000,000.00         |
| 12010304      | CAPITAL GAIN TAX                                | 1,000,000,000.00         |
| 12010305      | LIVESTOCK TAX                                   | 2,040,000,000.00         |
| 12010306      | OTHER SERVICE TAXES                             | 1,100,000,000.00         |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                          | <b>51,701,299,912.80</b> |
| <b>120201</b> | <b>LICENCES – GENERAL</b>                       | <b>768,430,000.00</b>    |
| 12020116      | CATTLE DEALER LICENCES                          | 5,000,000.00             |
| 12020130      | CINEMATOGRAPH LICENCES                          | 5,000,000.00             |
| 12020132      | MOTOR VEHICLE LICENCES                          | 400,000,000.00           |
| 12020133      | DRIVERS' LICENCES                               | 100,000,000.00           |
| 12020134      | PATENT MEDICINE & DRUG STORES LICENCES          | 3,300,000.00             |
| 12020135      | PRIVATE SCHOOLS LICENCES                        | 234,850,000.00           |
| 12020136      | HEALTH FACILITIES LICENCES                      | 10,000,000.00            |
| 12020137      | TRADE PERMIT LICENCES                           | 5,000,000.00             |
| 12020146      | RECOGNITION & UPGRADING                         | 5,280,000.00             |
| <b>120204</b> | <b>FEES – GENERAL</b>                           | <b>13,662,749,801.36</b> |
| 12020401      | COURT FEES                                      | 37,500,000.00            |
| 12020412      | RESEARCH TESTING FEES                           | -                        |
| 12020415      | TRADE TESTING FEES                              | 101,500,000.00           |
| 12020417      | CONTRACTOR REGISTRATION FEES                    | 217,450,000.00           |
| 12020419      | ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES | 10,000,000.00            |
| 12020420      | PILGRIMS WELFARE FEES                           | 14,445,000.00            |
| 12020426      | COURT SUMMONS/OATH FEES                         | 5,000,000.00             |
| 12020427      | TENDER FEES                                     | 3,505,000,000.00         |
| 12020428      | FIRE SAFETY CERTIFICATE FEES                    | 10,265,000.00            |
| 12020430      | PROFESSIONAL REGISTRATION FEES                  | 700,267,950.57           |
| 12020436      | BILL BOARD ADVERTISEMENT FEES                   | 50,000,000.00            |
| 12020438      | SURVEY/ PLANNING/ BUILDING FEES                 | 200,000,000.00           |
| 12020439      | AGENCY FEES                                     | 58,000,000.00            |

|               |  |                          |
|---------------|--|--------------------------|
| 12020441      | LABORATORY FEES  | 49,950,000.00            |
| 12020442      | ASSOCIATION FEES   | 17,400,000.00            |
| 12020445      | CHANGE OF OWNERSHIP FEES                                       | 800,384,900.00           |
| 12020446      | AGRICULTURAL/VETINARY SERVICES FEES                            | 5,000,000.00             |
| 12020447      | LAND USE FEES  | 21,228,480.00            |
| 12020449      | BUSINESS/TRADE OPERATING FEES                                  | 342,695,000.00           |
| 12020450      | INSPECTION FEES  | 362,475,000.00           |
| 12020452      | SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-<br>UNDERGRADUATE | 276,933,950.00           |
| 12020453      | APPLICATIONS FEES  | 1,474,903,703.00         |
| 12020455      | SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-<br>POSTGRADUATE  | 44,000,000.00            |
| 12020456      | SCHOOL TUITION/REGISTRATION/EXAMINATION FEES – OTHERS          | 787,644,800.00           |
| 12020458      | UNITY/STAFF/OTHER SCHOOL FEES/LEVIES                           | 540,000,000.00           |
| 12020459      | RIGHT OF OCCUPANCY FEES  | -                        |
| 12020460      | BUILDING PLAN APPROVAL FEES                                    | -                        |
| 12020462      | PUBLICATION FEES   | 10,700,000.00            |
| 12020463      | HOSPITAL SERVICE REGISTRATION FEES                             | 11,500,000.00            |
| 12020464      | HOSPITAL SERVICE CHARGES                                       | 23,000,000.00            |
| 12020465      | SPORTS/RECREATIONAL FACILITIES FEES                            | 36,154,000.00            |
| 12020466      | INDIGENSHIP REGISTRATION FEES                                  | 1,500,000.00             |
| 12020469      | RENEWAL FEES   | 20,000,000.00            |
| 12020470      | FARMLAND REGISTRATION FEES                                     | 80,000,000.00            |
| 12020477      | MAST: RIGHT OF WAY FEES  | -                        |
| 12020480      | PROCESSING FEE   | 301,572,000.00           |
| 12020485      | CERTIFICATE/CREDENTIALS/RESULT VERIFICATION FEES               | 1,436,026,000.00         |
| 12020487      | CONTRACT DOCUMENTS VETTING FEES                                | 409,254,017.79           |
| 12020489      | SPORTS ARENA/SOCIAL EVENT CENTRES FEES                         | 1,000,000.00             |
| 12020490      | CONTRACT AWARD FEES (LGA's)                                    | 1,500,000,000.00         |
| 12020491      | ROAD AND TRAFFIC VIOLATION FEES                                | 200,000,000.00           |
| <b>120205</b> | <b>FINES – GENERAL</b>   | <b>223,060,000.00</b>    |
| 12020501      | FINES/PENALTIES  | 203,060,000.00           |
| 12020502      | COURT FINES  | 20,000,000.00            |
| <b>120206</b> | <b>SALES – GENERAL</b>   | <b>15,474,123,351.00</b> |
| 12020601      | SALES OF JOURNAL & PUBLICATIONS                                | 2,000,000.00             |
| 12020602      | SALES OF BOOKS   | 1,798,425.00             |
| 12020603      | SALES OF ID CARDS  | 9,460,075.00             |
| 12020604      | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS                      | 52,250,000.00            |
| 12020608      | SALES OF IMPROVED SEEDS/CHEMICAL                               | 500,000,000.00           |
| 12020609      | PROCEEDS FROM SALES OF FARM PRODUCE                            | 3,850,000.00             |
| 12020611      | PROCEEDS FROM SALES OF GOVT. VEHICLES                          | 17,000,000.00            |
| 12020612      | PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS                   | 1,500,000,000.00         |
| 12020614      | PROCEEDS FROM SALES OF GOVT. BUILDING                          | 500,000,000.00           |
| 12020615      | SALES OF UNIFORMS  | 50,000.00                |
| 12020616      | SALES OF FORMS   | 142,214,851.00           |
| 12020617      | SALES OF PLAN PHOSTAT PRINT/MAP                                | 500,000.00               |
| 12020618      | SALES OF REAGENTS & CHEMICALS                                  | 10,045,000,000.00        |
| 12020628      | SALES OF VEHICLE STICKERS                                      | 200,000,000.00           |
| 12020629      | SALES OF NUMBER PLATES   | 2,500,000,000.00         |

|               |   |                           |
|---------------|---|---------------------------|
| <b>120207</b> | <b>EARNINGS -GENERAL</b>                                      | <b>12,632,612,987.19</b>  |
| 12020701      | EARNINGS FROM CONSULTANCY SERVICES                            | 109,800,000.00            |
| 12020702      | EARNINGS FROM LABORATORY SERVICES                             | 17,000,000.00             |
| 12020703      | EARNINGS FROM HIRE OF PLANTS & EQUIPMENT                      | 115,000,000.00            |
| 12020704      | EARNINGS FROM THE USE OF GOVT. VEHICLES                       | 40,300,000.00             |
| 12020705      | EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS                   | 4,500,000.00              |
| 12020707      | EARNINGS FROM MEDICAL SERVICES                                | 155,787,460.50            |
| 12020708      | EARNINGS FROM AGRICULTURAL PRODUCE                            | 4,000,000.00              |
| 12020709      | EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES                    | 13,800,000.00             |
| 12020711      | EARNINGS FROM COMMERCIAL ACTIVITIES                           | 7,175,192,024.69          |
| 12020712      | EARNING FROM HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS | 5,250,000.00              |
| 12020713      | EARNINGS FROM LIBRARY SERVICES                                | 15,395,625.00             |
| 12020714      | EARNINGS FROM ICT SERVICES                                    | 54,129,630.00             |
| 12020715      | EARNING FROM MAINTENANCE/REPAIRS SERVICES                     | 500,000.00                |
| 12020720      | EARNINGS FROM KATSINA MOTEL                                   | 60,000,000.00             |
| 12020723      | EARNING FROM CORPORATE SOCIAL RESPONSIBILITY (CRS)            | 2,421,958,247.00          |
| 12020724      | EARNINGS FROM FORMAL AND INFOMAL CAPITATION                   | 2,240,000,000.00          |
| 12020725      | EARNING FROM HOLEX CHARGES                                    | 200,000,000.00            |
| <b>120208</b> | <b>RENT ON GOVERNMENT BUILDINGS – GENERAL</b>                 | <b>496,254,000.00</b>     |
| 12020801      | RENT ON GOVT.QUARTERS   | 106,204,000.00            |
| 12020803      | RENT ON GOVT BUILDINGS  | 385,000,000.00            |
| 12020804      | RENT ON CONFERENCE CENTRES/HALLS                              | 5,050,000.00              |
| 12020808      | RENT/ LEASE OF DUBAI MARKET                                   | -                         |
| <b>120209</b> | <b>RENT ON LAND &amp; OTHERS – GENERAL</b>                    | <b>576,795,000.00</b>     |
| 12020901      | RENT ON GOVT. LAND  | 348,923,000.00            |
| 12020904      | RENTS OF PLOTS & SITES SERVICES PROGRAMME                     | 200,000.00                |
| 12020905      | LEASE RENTAL  | 44,100,000.00             |
| 12020906      | RENTS ON GOVT. PROPERTIES                                     | 33,572,000.00             |
| 12020909      | LEASE OF SONGHAI INITIATIVE FARMS                             | -                         |
| 12020910      | GROUND RENT   | 150,000,000.00            |
| <b>120210</b> | <b>REPAYMENTS – GENERAL</b>                                   | <b>3,547,496,643.34</b>   |
| 12021003      | REFUND FROM LOCAL GOVERNMENTS COUNCIL                         | 3,290,163,310.00          |
| 12021004      | OTHER REPAYMENTS  | 257,333,333.34            |
| <b>120211</b> | <b>INVESTMENT INCOME</b>                                      | <b>220,000,000.00</b>     |
| 12021102      | DIVIDEND RECEIVED   | 220,000,000.00            |
| 12021103      | OTHER INVESTMENT INCOME                                       | -                         |
| <b>120212</b> | <b>INTEREST EARNED</b>  | <b>4,099,778,129.91</b>   |
| 12021210      | BANK INTEREST   | 4,019,778,129.91          |
| 12021212      | INTEREST ON TREASURY BILLS & FIXED DEPOSITS                   | 80,000,000.00             |
| <b>13</b>     | <b>AID AND GRANTS</b>   | <b>166,885,644,294.52</b> |
| <b>1301</b>   | <b>AID</b>  | <b>2,098,358,886.00</b>   |
| <b>130101</b> | <b>DOMESTIC AIDS</b>  | <b>-</b>                  |
| 13010102      | CAPITAL DOMESTIC AIDS   | -                         |
| <b>130102</b> | <b>FOREIGN AIDS</b>   | <b>2,098,358,886.00</b>   |
| 13010202      | CAPITAL FOREIGN AIDS  | 2,098,358,886.00          |
| <b>1302</b>   | <b>Grants</b>   | <b>164,787,285,408.52</b> |
| <b>130201</b> | <b>DOMESTIC GRANTS</b>  | <b>125,602,311,308.52</b> |
| 13020101      | CURRENT GRANTS FROM FGN                                       | 6,800,000,000.00          |

|               |  |                           |
|---------------|--|---------------------------|
| 13020102      | CAPITAL GRANTS FROM FGN  | 5,468,455,106.38          |
| 13020103      | CURRENT GRANTS FROM LGAS   | 147,460,000.00            |
| 13020104      | CAPITAL GRANTS FROM LGAS   | 104,738,658,940.49        |
| 13020105      | CURRENT GRANTS FROM OTHER SOURCES                                  | 5,397,501,214.30          |
| 13020106      | CAPITAL GRANTS FROM OTHER SOURCES                                  | 3,050,236,047.35          |
| <b>130202</b> | <b>FOREIGN GRANTS</b>  | <b>39,184,974,100.00</b>  |
| 13020202      | CAPITAL FOREIGN GRANTS   | 39,184,974,100.00         |
| <b>14</b>     | <b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>                     | <b>125,328,174,156.35</b> |
| <b>1403</b>   | <b>LOANS/ BORROWINGS RECEIPT</b>                                   | <b>125,328,174,156.35</b> |
| <b>140301</b> | <b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>                          | <b>3,200,000,000.00</b>   |
| 14030101      | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS             | -                         |
| 14030104      | DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS      | 3,200,000,000.00          |
| <b>140302</b> | <b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>                     | <b>122,128,174,156.35</b> |
| 14030201      | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS        | 103,848,174,156.35        |
| 14030203      | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET          | 10,780,000,000.00         |
| 14030204      | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 7,500,000,000.00          |

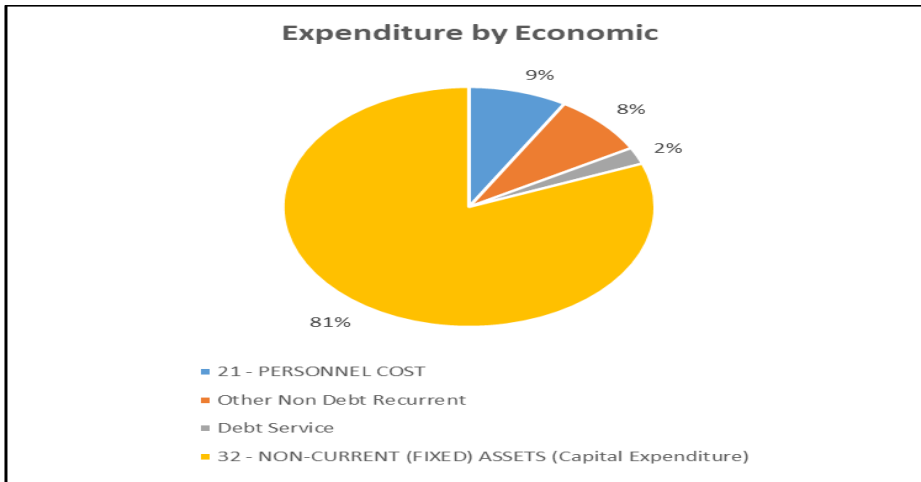
**TABLE 1 DETAILED REVENUE COMPOSITION**

**What will the money be spent on?**

The State Government plans to allocate a total of N897.87Billion, with N726.30Billion (81%) designated for capital expenditures. The remaining 19% is allocated to Recurrent Expenditures, which include payments for Salaries, Wages, Allowances, Social Contributions, Social Benefits, Public Debt Charges, and the Overhead Costs required for daily Government operations.

| <b>SUMMARY OF 2026 APPROVED BUDGET EXPENDITURES</b> |                             |
|---|-----------------------------|
|   | <b>2026 APPROVED BUDGET</b> |
| <b>TOTAL RECURRENT EXPENDITURE</b>                  | <b>171,563,514,283.91</b>   |
| i) PERSONNEL COST                                   | 76,821,443,653.75           |
| ii) OTHER RECURRENT (OVERHEAD)                      | 94,742,070,630.16           |
| <b>CAPITAL EXPENDITURE</b>                          | <b>726,301,563,998.14</b>   |
| <b>TOTAL BUDGET SIZE</b>                            | <b>897,865,078,282.05</b>   |

**TABLE 2 SUMMARY OF 2026 APPROVED BUDGET**



**FIGURE 6 EXPENDITURE COMPOSITION**

***Who will be spending the Money?***

*The Figures Below shows the Katsina State total Expenditures*

*This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.*

*The following Figures Highlights the main sectors and High Allocation MDAs in the State.*

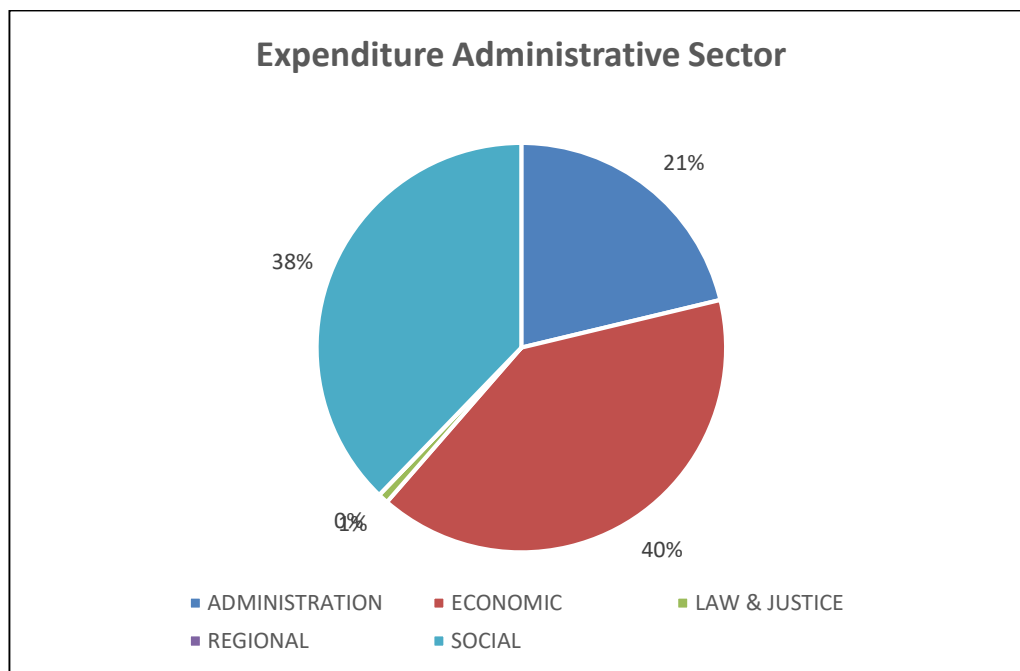
**TABLE 3 SECTORAL ALLOCATION (HIGH ALLOCATION) SECTORS**

## 2026 APPROVED BUDGET HIGHLIGHTS

| 2026 BUDGET SECTORAL ALLOCATION | N                                | %              |
|---------------------------------|----------------------------------|----------------|
| ADMINISTRATIVE SECTOR           | 190,845,804,930.53               | 21.26%         |
| ECONOMIC SECTOR                 | 360,441,192,025.16               | 40.14%         |
| LAW & JUSTICE SECTOR            | 7,350,020,558.15                 | 0.82%          |
| SOCIAL SECTOR                   | <u>339,228,060,768.21</u>        | <u>37.78%</u>  |
| <b>TOTAL BUDGET SIZE</b>        | <b><u>897,865,078,282.05</u></b> | <b>100.00%</b> |

| 2026 TOP CAPITAL SECTOR ALLOCATION                     | N                                | %                     |
|--|----------------------------------|-----------------------|
| i) Ministries of Basic & Higher Edu.                   | 154,052,277,938.75               | 17.16%                |
| ii) Ministry of Works, Housing & Transport             | 114,231,939,383.27               | 12.72%                |
| iii) Min. of Agriculture & Mins. Livestock Development | 75,127,914,576.69                | 8.37%                 |
| iv) Ministry of Health                                 | 67,585,216,949.99                | 7.53%                 |
| v) Ministry of Water Resources                         | 62,851,633,508.62                | 7.00%                 |
| vi) Ministry of Environment                            | <u>53,862,236,585.38</u>         | <u>6.00%</u>          |
|  | <b><u>527,711,218,942.70</u></b> | <b><u>58.77%</u></b>  |
| vii) Others  | <u>370,153,859,339.35</u>        | <u>41.23%</u>         |
| <b>TOTAL BUDGET SIZE</b>                               | <b><u>897,865,078,282.05</u></b> | <b><u>100.00%</u></b> |



**FIGURE 7 EXPENDITURE COMPOSITION**

***What are the major Investments being made by the State?***

- *Construction of Danja Dam*
- *Construction of Rimaye-sukuntuni-karadua Road*
- *Construction of Tashar into-Baryawa-into-Baryawa-tsagem-muduru*
- *Construction of Kankia-dangamau-kafarda-yaya rd*
- *Construction of tashar bawa-sayau-rafin iwa-sabuwa rd*
- *Rehabilitation of shargalle-ingawa-Dutsi rd*
- *Construction of kunduru-kadanya road*
- *Funtua urban renewal*
- *Construction of Daura western bypass*
- *Supply of 30unit hybrid buses*
- *Construction of additional structure at General Hospital Daura*
- *Upgrading of CHC Dandume to General Hospital*
- *Upgrading of CHC Charanci to General Hospital*
- *Renovation & improvement of General Hospitals-statewide*
- *Rehabilitation of Songhai centre (FTA & DTM)*
- *Agricultural mechanization*

***What are the major Capital Investments we are planning?***

| MAJOR PROJECTS   | 2026 APPROVED BUDGET | LOCATION  |
|--|----------------------|-----------|
| SP.1.1: Provision of Palliatives   | 7,680,000,000.00     | STATEWIDE |
| Procurement of Fertilizer and Handling Charges   | 20,000,000,000.00    | STATEWIDE |
| Renewable Energy Generation  | 10,000,000,000.00    | STATEWIDE |
| Constr. Tashar Bawa Sayau Rafin Iwa Sabuwa Road  | 11,325,363,389.79    | SABUWA    |
| Construction of Kunduru-Kadanya Road   | 12,208,140,479.40    | KANKIA    |
| Construction of Daura Western Bypass dual carriageway (L=11.43KM) with the dualization of spur to Daura-Katsina Federal Highway(L.3.0KM) | 12,000,000,000.00    | DAURA     |
| Construction of Housing Estate and site services   | 15,000,000,000.00    | STATEWIDE |
| Construction of new Junior/ Senior Secondary Schools   | 17,500,000,000.00    | STATEWIDE |
| Construction and Maintenance of 3No. Special Model Schools   | 10,000,000,000.00    | STATEWIDE |
| Scholarship Trust Fund (Seed FUND) for Upgrade of Proposed Katsina State Scholarship Trust Fund  | 6,000,000,000.00     | STATEWIDE |
| Social Investment Programme  | 10,000,000,000.00    | STATEWIDE |
| Construction of Medical Imagine Centre at GARSH Katsina  | 3,000,000,000.00     | KATSINA   |
| Renovation and Rehabilitation of General Hospital Ingawa (CDP Townhall)  | 1,000,000,000.00     | INGAWA    |
| Renovation and Rehabilitation of General Hospital Jibia (CDP Townhall)   | 1,000,000,000.00     | JIBIA     |
| Upgrade of CHC Bindawa to Child and Maternal Hospital (CDP Townhall)   | 1,000,000,000.00     | BINDAWA   |
| Rehabilitation/Renovation of STEB Schools (CDP Town Hall)  | 2,236,381,921.66     | STATEWIDE |
| Renovation of 21No Schools (CDP- Town Hall Meeting)  | 4,804,019,094.79     | STATEWIDE |

**TABLE 4 PLANNED CAPITAL INVESTMENTS**

***Which Citizens Nominated Projects have been included in the Budget with their Allocation?***

| PROJECTS   | 2026 APPROVED BUDGET    | LOCATION  |
|--|-------------------------|-----------|
| Renovation of 21No Schools (CDP- Town Hall Meeting)  | <b>4,804,019,094.79</b> | STATEWIDE |
| Rehabilitation/Renovation of STEB Schools (CDP Town Hall)  | <b>2,236,381,921.66</b> | STATEWIDE |
| Renovation and Rehabilitation of General Hospital Ingawa (CDP Townhall)  | <b>1,000,000,000.00</b> | INGAWA    |
| Renovation and Rehabilitation of General Hospital Jibia (CDP Townhall)   | <b>1,000,000,000.00</b> | JIBIA     |
| Upgrade of CHC Bindawa to Child and Maternal Hospital (CDP Townhall)   | <b>1,000,000,000.00</b> | BINDAWA   |
| Upgrading of PHC Sabuwa to a General Hospital (CDP Townhall)   | <b>500,000,000.00</b>   | SABUWA    |
| Renovation and rehabilitation of staff quarters of General hospitals across the state (CDP Townhall)   | <b>1,000,000,000.00</b> | STATEWIDE |
| Renovation of General Hospital Kankia (CDP Townhall)   | <b>1,000,000,000.00</b> | KANKIA    |
| Upgrade of Rimi General Hospital Tuberculosis leprosy and Bruli Ulcer Hospital (CDP)   | <b>500,000,000.00</b>   | RIMI      |
| 34 LGAs Contribution of 2% of Statutory Revenue Allocation for Ecological Projects (State Ecological Law Fund Law 2014 as amended) CAPITAL RECEIPT ( for CDP townhall meeting) | <b>2,219,600,000.00</b> | STATEWIDE |
| Development of Irrigations across the State (361 Ward Townhall Meeting -CDP)   | <b>2,382,000,000.00</b> | STATEWIDE |
| Construction and Maintenance of Access Roads across the LGAs (CDP)   | <b>5,000,000,000.00</b> | STATEWIDE |
| Maintenance of Dams (State Wide) CDP Townhall  | <b>1,478,283,716.00</b> | STATEWIDE |
| Const. of New and Rehab /Upgrading of existing schemes (44No. Schemes) CDP   | <b>1,000,000,000.00</b> | STATEWIDE |
| SP.1.1: Gender Mainstream Mobilization & Empowerment (CDP Town Hall)   | <b>4,000,000,000.00</b> | STATEWIDE |

**TABLE 5 CITIZENS NOMINATED PROJECT**

***How is the State responding to the Gender, Equity and Social Inclusion (GESI) needs of its Citizens, how much is allocated for GESI?***

*This section talks about how the state responds to the Gender, Equity, and Social Inclusion needs of its citizens, the state responds through the Ministry of Health, Ministry of Women affairs and Ministry of Education. Below are some of the projects for Gender, Equity, and social inclusion (GESI) among others:*

| PROJECTS   | ALLOCATION 2026  | IMPLEMENTING MDA          |
|--|------------------|---------------------------|
| NUT.5. Advocacy. Advocacy & Mobilization on reduction on Mortality Rate  | 20,000,000.00    | MINISTRY OF WOMEN AFFAIRS |
| NUT.SP.1.4: Women empowerment on groundnuts process  | 124,000,000.00   | MINISTRY OF WOMEN AFFAIRS |
| Resettlement: Graduates of Dr Kees W/Rehab Centre  | 30,000,000.00    | MINISTRY OF WOMEN AFFAIRS |
| SP.1.1: Gender Mainstream Mobilization & Empowerment (CDP Town Hall)   | 4,000,000,000.00 | MINISTRY OF WOMEN AFFAIRS |
| SP.1.1: Support to women NGOs & other less privileged women  | 50,000,000.00    | MINISTRY OF WOMEN AFFAIRS |
| SP.4.4: Domestication of National Gender Policy  | 5,000,000.00     | MINISTRY OF WOMEN AFFAIRS |
| Monitoring & Evaluation: Women Activities in the State   | 20,000,000.00    | MINISTRY OF WOMEN AFFAIRS |
| Trade Fair Exhibitions   | 10,000,000.00    | MINISTRY OF WOMEN AFFAIRS |
| National Council on Women Affairs  | 5,000,000.00     | MINISTRY OF WOMEN AFFAIRS |
| Graduation Ceremony at Women Centre  | 10,000,000.00    | MINISTRY OF WOMEN AFFAIRS |
| Nigeria for Women Project (Capital Receipt)  | 5,258,900,000.00 | MINISTRY OF WOMEN AFFAIRS |
| SP.2.1: Gender Base Violence (GBV)   | 100,000,000.00   | MINISTRY OF WOMEN AFFAIRS |
| Support Women Da'awa Group   | 100,000,000.00   | MINISTRY OF WOMEN AFFAIRS |
| Sentisation Campaign for women on preventive measure against malnutrition (CDP Town Hall)                                  | 5,000,000.00     | MINISTRY OF WOMEN AFFAIRS |
| Provision of school textbooks instructional materials and laboratory/Equipment for Family Support School (CDP Town Hall)   | 100,000,000.00   | MINISTRY OF WOMEN AFFAIRS |
| Provision of Games Facilities/Equipment Family Support School (CDP Town Hall)  | 5,000,000.00     | MINISTRY OF WOMEN AFFAIRS |
| Equipping and Maintenance of Skills Acquisition Centers  | 200,000,000.00   | MINISTRY OF WOMEN AFFAIRS |
| Social Protection for Needy and Vulnerable   | 1,000,000,000.00 | MINISTRY OF WOMEN AFFAIRS |
| SP.1.2: Orphans Vulnerable Children (OVC) Educational & Nutritional Support to 10No. Pupils for each Local Government Area | 15,250,000.00    | MINISTRY OF WOMEN AFFAIRS |
| SP.1.3: Girls Child Education and Development Activities (KTSG N17.2M & UNICEF \$70,000.00 USD) (Capital Receipt)          | 133,820,000.00   | MINISTRY OF WOMEN AFFAIRS |
| SP.1.3: Distribution of Free Learning Back to School Kits  | 50,000,000.00    | MINISTRY OF WOMEN AFFAIRS |

|  |                   |  |
|--|-------------------|--|
| SP.1.1: Graduation and Empowerment of Trainees   | 425,299,000.00    | MINISTRY OF WOMEN AFFAIRS                        |
| Community Awareness Campaign   | 36,100,000.00     | MINISTRY OF WOMEN AFFAIRS                        |
| Renovation & Construction Secondary Schools across the State under 'Adolescent Girls Initiative Learning Empowerment (AGILE) Programme (Capital Receipt)   | 15,000,000,000.00 | MINISTRY OF BASIC & SEC. EDU                     |
| Construction of Wall fencing @ Headquarters/gate 1No. Block of 2 classes with office, store and toilets for continuing Education Centre  | 22,116,000.00     | AGENCY FOR MASS EDUCATION                        |
| Purchase of Instructional Materials  | 50,000,000.00     | AGENCY FOR MASS EDUCATION                        |
| Construction of women center at Mashi  | 75,000,000.00     | AGENCY FOR MASS EDUCATION                        |
| Renovation of 14 NO of women center at Zango, Maiadua, Mani, Daura, Batsari, Kurfi, Funtua, Bakori, Faskari, Kankara, Dutsinma, Kusada, and Musawa. Reading rooms at Malumfashi, Dutsinma and 4NO of Zonal Offices | 100,000,000.00    | AGENCY FOR MASS EDUCATION                        |
| Const /Completion of Science Labs & other Facilities in Sec. Schools.  | 150,000,000.00    | MINISTRY FOR BASIC & SEC EDL                     |
| Wall Fencing for Secondary Schools   | 152,868,685.94    | MINISTRY FOR BASIC & SEC EDL                     |
| SP.1.3 Payment of SSCE/WAEC/NECO/NBAIS Exams Subsidy   | 1,500,000,000.00  | MINISTRY FOR BASIC & SEC EDL                     |
| SP.1.3 BECE Exams (JSCE) and Qualifying Exams Expenses   | 200,000,000.00    | MINISTRY FOR BASIC & SEC EDL                     |
| Rehabilitation/Renovation of STEB Schools (CDP Town Hall)  | 2,236,381,921.66  | Science & Technical Board                        |
| SP.1.3: Assistance to Tertiary Institutions Students' Association  | 100,000,000.00    | MOINISTRY OF HIGHER, TECHNICAL & VOCATIONAL EDUC |
| State Wide Intervention on Youth Craft Village Graduates   | 596,000,000.00    | MOINISTRY OF HIGHER, TECHNICAL & VOCATIONAL EDUC |
| Purchase of Food Stuff for feeding of Youth Craft Village Students (34 LGAs Contributions)   | 79,200,000.00     | MOINISTRY OF HIGHER, TECHNICAL & VOCATIONAL EDUC |
| Upgrading of CHC Zango to General Hospital   | 400,000,000.00    | MINISTRY OF HEALTH                               |
| Upgrading of CHC Faskari to General Hospital   | 200,000,000.00    | MINISTRY OF HEALTH                               |
| Upgrading of CHC Charanchi to General Hospital   | 300,000,000.00    | MINISTRY OF HEALTH                               |
| Equip & Instruments for Hospitals  | 500,000,000.00    | MINISTRY OF HEALTH                               |
| Sickle Cell Diseases Control Programme   | 200,000,000.00    | MINISTRY OF HEALTH                               |
| Communicable Disease Control   | 50,000,000.00     | MINISTRY OF HEALTH                               |
| Infectious Disease Fund  | 50,000,000.00     | MINISTRY OF HEALTH                               |
| Construction of Medical Imagine Centre at GARSH Katsina  | 3,000,000,000.00  | MINISTRY OF HEALTH                               |
| Construction of Ophthalmology Department (Eye Centre) at GARSH, Katsina  | 400,109,276.31    | MINISTRY OF HEALTH                               |
| Construction of 2NO. Block of Female Hostel at School of Midwifery Malumfashi  | 30,000,000.00     | MINISTRY OF HEALTH                               |
| Construction and Equipment of Pharmaceutical Production Factory(ORAL) at GARSH   | 100,000,000.00    | MINISTRY OF HEALTH                               |
| Renovation of Kankara General Hospital   | 1,060,000,000.00  | MINISTRY OF HEALTH                               |
| Renovation of Batsari General Hospital   | 500,000,000.00    | MINISTRY OF HEALTH                               |
| Construction of Additional Structure at General Hospital Daura   | 1,478,359,896.84  | MINISTRY OF HEALTH                               |
| UPGRADE CHC, MAI 'ADUA TO GENERAL HOSPITAL   | 732,872,574.67    | MINISTRY OF HEALTH                               |
| State Emergency Medical Service and Ambulance system Program (CDP T  | 5,000,000,000.00  | MINISTRY OF HEALTH                               |
| Renovation and Rehabilitation of General Hospital Ingawa (CDP Townhall)  | 1,000,000,000.00  | MINISTRY OF HEALTH                               |
| Renovation and Rehabilitation of General Hospital Jibia (CDP Townhall)   | 1,000,000,000.00  | MINISTRY OF HEALTH                               |
| Upgrading of CHC Safana to a General Hospital (CDP Townhall)   | 500,000,000.00    | MINISTRY OF HEALTH                               |

|   |                  |                                  |
|---|------------------|----------------------------------|
| Upgrading of PHC Bakori to a General Hospital (CDP Townhall)  | 500,000,000.00   | MINISTRY OF HEALTH               |
| Upgrading of CHC Danja to a General Hospital (CDP Townhall)   | 500,000,000.00   | MINISTRY OF HEALTH               |
| Upgrading of CHC Matazu to a General Hospital (CDP Townhall)  | 500,000,000.00   | MINISTRY OF HEALTH               |
| Rehabilitation of general hospital Baure phase 2 and provision of solar power supply (CDP Townhall)   | 800,000,000.00   | MINISTRY OF HEALTH               |
| Upgrading of PHC Sabuwa to a General Hospital (CDP Townhall)  | 500,000,000.00   | MINISTRY OF HEALTH               |
| Upgrade of CHC Bindawa to Child and Maternal Hospital (CDP Townhall)  | 1,000,000,000.00 | MINISTRY OF HEALTH               |
| Upgrading of PHC Sandamu to a General Hospital (CDP Townhall)   | 500,000,000.00   | MINISTRY OF HEALTH               |
| Construction of new school of Midwifery Mani (CDP Townhall)   | 1,000,000,000.00 | MINISTRY OF HEALTH               |
| Renovation and rehabilitation of staff quarters of General hospitals across the state (CDP Townhall)  | 1,000,000,000.00 | MINISTRY OF HEALTH               |
| Renovation of General Hospital Kankia (CDP Townhall)  | 1,000,000,000.00 | MINISTRY OF HEALTH               |
| Construction of Pharma Grade house for 3No. Senatorial zones  | 540,000,000.00   | MINISTRY OF HEALTH               |
| Upgrade of Rimi General Hospital Tuberculosis leprosy and Bruli Ulcer Hospital (CDP)  | 500,000,000.00   | MINISTRY OF HEALTH               |
| Purchase of Bed and Bedding 200 Numbers   | 40,000,000.00    | COLLEGE OF NURSING               |
| Construction of 2No. Public Health Laboratories at SON/SOM  | 66,639,721.00    | COLLEGE OF NURSING               |
| Procurement of Anatomy Equipment  | 30,000,000.00    | COLLEGE OF NURSING               |
| Construction of 2No. Demonstration Laboratories at SON/SOM  | 100,000,000.00   | COLLEGE OF NURSING               |
| Upgrading of SHT Kankia: MLT Laboratory 100 Capacity, Toilets, Hostels, Entrepreneurship Centre, Access Road & Drainages, Completion of Admin Block/Library Complex | 430,000,000.00   | COLLEGE OF HEALTH SCIENCES       |
| Provision Of Furniture and Other Office Equipments  | 89,000,000.00    | COLLEGE OF HEALTH SCIENCES       |
| Construction of Additional Hostel at School of Health Technology Daura  | 60,000,000.00    | COLLEGE OF HEALTH SCIENCES       |
| Purchase of Cold Chain (5No.)   | 150,000,000.00   | DRUGS & MEDICAL SUPPLY AGENCY    |
| Drugs Revolving Fund  | 200,000,000.00   | DRUGS & MEDICAL SUPPLY AGENCY    |
| Repairs and maintenance of DMSA Main Store and 2No. Regional Warehouse at Funtua and Daura  | 370,000,000.00   | DRUGS & MEDICAL SUPPLY AGENCY    |
| Standard Operating procedure (SOP) Development  | -                | DRUGS & MEDICAL SUPPLY AGENCY    |
| NUT. IMAM. Nutrition Project (Machines, Materials, NAFDAC REG., and Maintenance)  | 280,000,000.00   | DRUGS & MEDICAL SUPPLY AGENCY    |
| Purchase of Drugs (MNCH & RTA)  | 750,000,000.00   | DRUGS & MEDICAL SUPPLY AGENCY    |
| SP.2.1: Procurement of HIV Test Kits  | 30,000,000.00    | STATE AGENCY FOR CONTROL OF AIDS |
| SP.2.1: Procurement of HIV Testing Consumables  | 7,500,000.00     | STATE AGENCY FOR CONTROL OF AIDS |
| Procurement of Antiretroviral   | 30,000,000.00    | STATE AGENCY FOR CONTROL OF AIDS |
| Procurement of Laboratory Reagents  | 30,000,000.00    | STATE AGENCY FOR CONTROL OF AIDS |
| World AIDS Day  | 15,000,000.00    | STATE AGENCY FOR CONTROL OF AIDS |
| Procurement of PCR HIV Viral Load Machine/Installation and Maintenance for 1year  | 75,000,000.00    | STATE AGENCY FOR CONTROL OF AIDS |

**TABLE 6 GESI PROJECTS**

***How does the current year's budget compare to last year's Budget and Out-Turn?***

*Presented in the table below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn.*

| Item   | 2025 Approved Budget      | 2025 Revised Budget       | 2025 Performance January to October | 2026 Approved Budget      |
|--|---------------------------|---------------------------|-------------------------------------|---------------------------|
| <b>Opening Balance</b>                                       | <b>30,000,000,000.00</b>  | <b>39,109,587,933.53</b>  | <b>39,109,587,933.53</b>            | <b>28,000,000,000.00</b>  |
| <b>Recurrent Revenue</b>                                     | <b>381,337,350,886.64</b> | <b>459,982,318,352.62</b> | <b>312,000,732,849.16</b>           | <b>577,651,259,831.19</b> |
| 11 - GOVERNMENT SHARE OF FAAC                                | 316,911,336,667.78        | 391,746,460,559.63        | 272,064,460,410.93                  | 488,707,959,918.39        |
| 12 - INDEPENDENT REVENUE                                     | 64,426,014,218.86         | 68,235,857,793.00         | 39,936,272,438.23                   | 88,943,299,912.80         |
| <b>Recurrent Expenditure</b>                                 | <b>157,969,755,024.36</b> | <b>157,969,755,024.36</b> | <b>103,806,489,953.94</b>           | <b>171,563,514,283.91</b> |
| 21 - PERSONNEL COST  | 65,130,601,198.25         | 68,192,329,230.86         | 46,450,255,442.09                   | 76,821,443,653.75         |
| 22 - OTHER RECURRENT COSTS, of which:                        | 92,839,153,826.11         | 89,777,425,793.50         | 57,356,234,511.85                   | 94,742,070,630.16         |
| <i>Other Non Debt Recurrent</i>                              | <i>72,412,474,742.47</i>  | <i>69,350,746,709.86</i>  | <i>41,354,867,388.60</i>            | <i>74,315,391,546.52</i>  |
| <i>Debt Service</i>  | <i>20,426,679,083.64</i>  | <i>20,426,679,083.64</i>  | <i>16,001,367,123.25</i>            | <i>20,426,679,083.64</i>  |
| <b>Transfer to Capital Account</b>                           | <b>253,367,595,862.28</b> | <b>341,122,151,261.79</b> | <b>247,303,830,828.76</b>           | <b>434,087,745,547.28</b> |
| <b>Other Receipts</b>  | <b>280,907,098,627.23</b> | <b>193,152,543,227.72</b> | <b>71,329,080,467.09</b>            | <b>292,213,818,450.87</b> |
| 13 - AID AND GRANTS  | 100,225,582,627.16        | 61,868,162,049.97         | 25,334,354,140.92                   | 166,885,644,294.52        |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS                 | 180,681,516,000.07        | 131,284,381,177.75        | 45,994,726,326.17                   | 125,328,174,156.35        |
| <b>32 - NON-CURRENT (FIXED) ASSETS (Capital Expenditure)</b> | <b>534,274,694,489.51</b> | <b>534,274,694,489.51</b> | <b>163,791,923,119.21</b>           | <b>726,301,563,998.14</b> |
| <b>Total Revenue (including OB)</b>                          | <b>692,244,449,513.87</b> | <b>692,244,449,513.87</b> | <b>422,439,401,249.78</b>           | <b>897,865,078,282.05</b> |
| <b>Total Expenditure</b>                                     | <b>692,244,449,513.87</b> | <b>692,244,449,513.87</b> | <b>267,598,413,073.15</b>           | <b>897,865,078,282.05</b> |
| <b>Closing Balance</b>                                       | <b>0</b>                  | <b>0</b>                  | <b>0</b>                            | <b>0</b>                  |

**TABLE 7 2025, 2026 BUDGET COMPARISON**

***Allocation for the HOPE-GOV agenda for the State***

*The Human-Capital Opportunities for Prosperity and Equity in Governance (HOPE-GOV) program focuses on addressing challenges in basic education and primary health care. Katsina State is included in these initiatives, as demonstrated by the allocations made in the 2026 approved budget, which specifically targets these areas of concern. Tables 8 and 9 provide details of the budget allocations.*

**BASIC EDUCATION CAPITAL PROJECTS FOR HOPE-GOV**

| <b>PROJECTS</b>   | <b>2025<br/>Approved</b> | <b>2025 Revised<br/>Budget</b> | <b>2025<br/>Performance</b> | <b>2026<br/>Approved</b> | <b>LOCATION</b> | <b>IMPLEMENTING<br/>MDAs</b>         |
|---|--------------------------|--------------------------------|-----------------------------|--------------------------|-----------------|--------------------------------------|
| Special Projects Primary Schools - State Wide Intervention                                  | 600,000,000.00           | 600,000,000.00                 | 173,650,212.07              | 500,000,000.00           | STATEWIDE       | KATSINA SUBEB                        |
| Primary Schools Intervention Projects (KTSG & UBEC 50% each)                                | 3,554,642,564.46         | 7,109,285,128.92               | 6,054,922,246.82            | 13,600,000,000.00        | STATEWIDE       | KATSINA SUBEB                        |
| Intervention on Primary Schools Activities (UNICEF N343,373,100.00 & KTSG Counterpart N79m) | 343,373,100.00           | 422,373,100.00                 |                             | 0.00                     | STATEWIDE       | KATSINA SUBEB                        |
| Better Education Service Delivery for All (BESDA) World Bank (ER)                           |                          | 1,153,301,055.51               | 1,126,010.00                | 0.00                     | STATEWIDE       | KATSINA SUBEB                        |
| Construction/ Renovation of office Complex  | 0.00                     |                                |                             | 220,000,000.00           | STATEWIDE       | KATSINA SUBEB                        |
| Intervention on Primary Schools Activities  |                          |                                |                             | 90,000,000.00            | STATEWIDE       | KATSINA SUBEB                        |
| Renovation of 21No Schools across the State   |                          |                                |                             | 4,804,019,094.79         | STATEWIDE       | KATSINA SUBEB                        |
| Rehabilitation of Storm Damaged Schools and Hostels   | 200,000,000.00           | 200,000,000.00                 | 97,001,753.83               | 200,000,000.00           | STATEWIDE       | MINISTRY OF BASIC & SECONDARY EDUIC. |
| Construction and Maintenance of 3No. Special Model Schools                                  | 0.00                     |                                | 851,934,000.00              | 10,000,000,000.00        | STATEWIDE       | MINISTRY OF BASIC & SECONDARY EDUIC. |
| Expansion of Schools State wide   |                          |                                |                             | 2,000,000,000.00         | STATEWIDE       | MINISTRY OF BASIC & SECONDARY EDUIC. |

**TABLE 8 BASIC EDUCATION HOPE FRAMEWORK**

## PRIMARY HEALTH CARE PROJECTS FOR HOPE-GOV

| PROJECTS   | 2025 Approved Budget | 2025 Revised Budget | 2025 Performance January-October | 2026 Approved Budget | LOCATION  | IMPLEMENTING MDAs        |
|--|----------------------|---------------------|----------------------------------|----------------------|-----------|--------------------------|
| NUT.2.MPD: Free Medicare Scheme for Pregnant & Children Under 5yrs (KTSG N60,343,615.00)                   | 100,000,000.00       | 100,000,000.00      | 100,000,000.00                   | 100,000,000.00       | STATEWIDE | STATE PRIMARY HEALTHCARE |
| Polio Eradication and Routine Immunization Programme (KTSG Counterpart of N107,529,100.00)                 | 776,517,965.00       | 776,517,965.00      | 734,293,314.00                   | 776,517,965.00       | STATEWIDE | STATE PRIMARY HEALTHCARE |
| NUT.IMAM.5.2: Procurement Of Ready-to-Use Therapeutic Food (RUTF)  | 500,000,000.00       | 500,000,000.00      | 500,000,000.00                   | 500,000,000.00       | STATEWIDE | STATE PRIMARY HEALTHCARE |
| NUT.SP.4.3: Basic Health Care Provision Funds FGN (1% of FGN ST.ALL & KTSG Counterpart of N143,767,850.00) | 718,839,249.00       | 718,839,249.00      | 511,871,972.64                   | 718,839,149.00       | STATEWIDE | STATE PRIMARY HEALTHCARE |
| Specialized Training from 0.3% of 1.5% LGCS Training Funds   | 66,640,802.00        | 66,640,802.00       |                                  | 66,640,802.00        | STATEWIDE | STATE PRIMARY HEALTHCARE |
| Landscaping at SPHCA HQ including Wall Fence and filling of 2No. Deep ponds                                | 50,000,000.00        | 50,000,000.00       |                                  | 50,000,000.00        | STATEWIDE | STATE PRIMARY HEALTHCARE |
| Global Alliance for Vaccine and Immunization (GAVI) Provision of Polio Vaccines                            | 981,436,431.30       | 1,981,436,431.30    | 1,841,258,714.93                 | 2,000,000,000.00     | STATEWIDE | MINISTRY OF HEALTH       |
| Upgrade of Primary Health Care to Functional CHC   | 1,000,000,000.00     | 1,000,000,000.00    | 1,000,000,000.00                 | 5,000,000,000.00     | ZANGO     | MINISTRY OF HEALTH       |
| Upgrading of CHC Zango to General Hospital   | 400,000,000.00       | 1,113,857,803.65    | 419,631,125.57                   | 400,000,000.00       | FASKARI   | MINISTRY OF HEALTH       |
| Upgrading of CHC Faskari to General Hospital   | 200,000,000.00       | 674,982,723.38      | 200,000,000.00                   | 200,000,000.00       | CHARANCHI | MINISTRY OF HEALTH       |
| Upgrading of CHC Charanchi to General Hospital   | 700,000,000.00       | 700,000,000.00      | 691,201,652.00                   | 300,000,000.00       | FASKARI   | MINISTRY OF HEALTH       |
| Equip & Instruments for Hospitals  | 200,000,000.00       | 200,000,000.00      | 185,348,262.50                   | 500,000,000.00       | CHARANCHI | MINISTRY OF HEALTH       |
| State Emergency Medical Service and Ambulance system Program (CDP)   |                      |                     |                                  | 5,000,000,000.00     | STATEWIDE | MINISTRY OF HEALTH       |
| Renovation and Rehabilitation of General Hospital Ingawa (CDP)   |                      |                     |                                  | 1,000,000,000.00     | INGAWA    | MINISTRY OF HEALTH       |
| Renovation and Rehabilitation of General Hospital Jibia (CDP)  |                      |                     |                                  | 1,000,000,000.00     | JIBIA     | MINISTRY OF HEALTH       |
| Upgrading of CHC Safana to a General Hospital (CDP)  |                      |                     |                                  | 500,000,000.00       | SAFANA    | MINISTRY OF HEALTH       |
| Upgrading of PHC Bakori to a General Hospital (CDP)  |                      |                     |                                  | 500,000,000.00       | BAKORI    | MINISTRY OF HEALTH       |
| Upgrading of CHC Danja to a General Hospital (CDP)   |                      |                     |                                  | 500,000,000.00       | DANJA     | MINISTRY OF HEALTH       |
| Upgrading of CHC Matazu to a General Hospital (CDP)  |                      |                     |                                  | 500,000,000.00       | MATAZU    | MINISTRY OF HEALTH       |
| Rehabilitation of general hospital Baure phase 2 and provision of solar power supply (CDP)                 |                      |                     |                                  | 800,000,000.00       | BAURE     | MINISTRY OF HEALTH       |
| Upgrading of PHC Sabuwa to a General Hospital (CDP)  |                      |                     |                                  | 500,000,000.00       | SABUWA    | MINISTRY OF HEALTH       |
| Upgrade of CHC Bindawa to Child and Maternal Hospital (CDP)  |                      |                     |                                  | 1,000,000,000.00     | BINDAWA   | MINISTRY OF HEALTH       |
| Upgrading of PHC Sandamu to a General Hospital (CDP)   |                      |                     |                                  | 500,000,000.00       | SANDAMU   | MINISTRY OF HEALTH       |
| Construction of new school of Midwifery Mani (CDP)   |                      |                     |                                  | 1,000,000,000.00     | MANI      | MINISTRY OF HEALTH       |
| Renovation and rehabilitation of staff quarters of General hospitals across the state (CDP)                |                      |                     |                                  | 1,000,000,000.00     | STATEWIDE | MINISTRY OF HEALTH       |
| Renovation of General Hospital Kankia (CDP)  |                      |                     |                                  | 1,000,000,000.00     | KANKIA    | MINISTRY OF HEALTH       |
| Construction of Pharma Grade house for 3No. Senatorial zones   |                      |                     |                                  | 540,000,000.00       | STATEWIDE | MINISTRY OF HEALTH       |
| Upgrade of Rimi General Hospital Tuberculosis leprosy and Bruli Ulcer Hospital (CDP)                       |                      |                     |                                  | 500,000,000.00       | RIMI      | MINISTRY OF HEALTH       |

**KATSINA STATE FY2026 CITIZENS' BUDGET — GLOSSARY (ABBREVIATIONS & TERMS)**

| <b><i>Term / Abbreviation</i></b>                     | <b><i>Explanation in Katsina Budget Context</i></b>  |
|---|--|
| <i>FAAC (Federation Account Allocation Committee)</i> | <i>FAAC is the federal body that distributes national revenue to states. In Katsina's budget, FAAC revenue refers to monthly funds received from oil income, company taxes, VAT, and other national sources.</i> |
| <i>Statutory Allocation</i>                           | <i>Katsina State's legally guaranteed monthly share of national revenue from FAAC used to finance public services and development.</i>   |
| <i>VAT (Value Added Tax)</i>                          | <i>VAT is a consumption tax charged on goods and services. Katsina receives a portion of VAT revenue from FAAC to support state spending.</i>  |
| <i>Other FAAC Receipts</i>                            | <i>Additional federal transfers outside statutory allocation, including excess crude funds, exchange gains, and special intervention allocations to Katsina.</i>   |
| <i>Excess Crude Revenue</i>                           | <i>Extra oil income generated when global crude oil prices exceed national budget assumptions, with Katsina receiving a share.</i>   |
| <i>Exchange Gain</i>                                  | <i>Additional income when foreign exchange rate movements increase the naira value of dollar-based revenues shared with Katsina.</i>   |
| <i>EMTL (Electronic Money Transfer Levy)</i>          | <i>EMTL is a charge on electronic bank transfers. Katsina receives a share of this levy through FAAC as revenue.</i>   |
| <i>NLNG (Nigeria Liquefied Natural Gas)</i>           | <i>NLNG dividend refers to Katsina's share of gas export earnings distributed through national revenue channels.</i>   |
| <i>IGR (Internally Generated Revenue)</i>             | <i>IGR is money Katsina State raises locally from taxes, licenses, fines, service fees, and business permits.</i>  |
| <i>PAYE (Pay As You Earn)</i>                         | <i>PAYE is income tax deducted directly from workers' salaries and is a major source of Katsina's tax revenue.</i>   |
| <i>Tax Revenue</i>                                    | <i>Income collected from individuals and businesses through PAYE, stamp duties, livestock taxes, levies, and other approved taxes in Katsina.</i>  |
| <i>Non-Tax Revenue</i>                                | <i>Income earned from permits, school fees, hospital charges, rents, fines, and sales of government goods and services.</i>  |
| <i>Aids</i>   | <i>Financial or technical assistance provided to Katsina by domestic or international partners to support development projects.</i>  |

|  |   |
|--|---|
| <i>Grants</i>                                      | <i>Funds given to Katsina by the Federal Government or donors that do not require repayment, often used for health, education, or infrastructure.</i> |
| <i>Loans / Borrowings</i>                          | <i>Money Katsina borrows from lenders to finance projects, which must be repaid with interest over time.</i>  |
| <i>Domestic Loans</i>                              | <i>Loans obtained within Nigeria by Katsina to fund infrastructure and development initiatives.</i>   |
| <i>International Loans</i>                         | <i>Loans sourced from foreign lenders or development institutions to support large-scale state projects.</i>  |
| <i>CDF (Capital Development Fund)</i>              | <i>CDF refers to funds reserved for long-term development projects such as roads, hospitals, schools, dams, and infrastructure in Katsina.</i>        |
| <i>Opening Balance</i>                             | <i>Money carried forward from Katsina's previous budget year and added to the 2026 financial resources.</i>   |
| <i>Capital Expenditure</i>                         | <i>Spending on long-term assets such as roads, hospitals, dams, schools, machinery, and public infrastructure in Katsina.</i>                         |
| <i>Recurrent Expenditure</i>                       | <i>Spending on daily government operations including salaries, pensions, utilities, office expenses, and routine services.</i>                        |
| <i>Personnel Costs</i>                             | <i>Funds used to pay salaries, wages, pensions, allowances, and benefits for Katsina State public workers.</i>  |
| <i>Overhead Costs</i>                              | <i>Daily operational expenses such as fuel, stationery, travel, office maintenance, and utility bills.</i>  |
| <i>Debt Service</i>                                | <i>Money Katsina pays to repay borrowed loans, including interest and principal repayments.</i>   |
| <i>Economic Classification</i>                     | <i>A method of grouping Katsina's revenue and expenditure based on type, such as taxes, grants, salaries, or capital spending.</i>                    |
| <i>Sectoral Allocation</i>                         | <i>Distribution of Katsina's budget across key sectors like education, health, agriculture, infrastructure, and security.</i>                         |
| <i>MDAs (Ministries, Departments and Agencies)</i> | <i>Government institutions responsible for implementing projects and managing Katsina's approved budget funds.</i>                                    |
| <i>Revenue Composition</i>                         | <i>Breakdown showing where Katsina State's revenue comes from, including FAAC, IGR, grants, and loans.</i>  |

|   |  |
|---|--|
| <i>Expenditure Composition</i>  | <i>Breakdown showing how Katsina plans to spend money across salaries, infrastructure, debt repayment, and operations.</i>       |
| <i>Budget Deficit</i>   | <i>A situation where national or sub-national plans to spend more money than it expects to generate in the 2026 fiscal year.</i> |
| <i>Deficit Financing</i>  | <i>The approach uses to cover a budget shortfall, usually through loans or additional revenue sources.</i>                       |
| <i>Budget Out-Turn</i>  | <i>The actual revenue collected and money spent compared to what Katsina originally approved in the budget.</i>                  |
| <i>GESI (Gender, Equity and Social Inclusion)</i>                                     | <i>Programs in Katsina’s budget aimed at supporting women, youth, vulnerable groups, and disadvantaged communities.</i>          |
| <i>HOPE-GOV (Human Capital Opportunities for Prosperity and Equity in Governance)</i> | <i>A World Bank–supported program funding projects that improve basic education and primary healthcare services in Katsina.</i>  |

## **INVESTMENT HOLDINGS ON STOCK FOR THE YEAR 2025**

During the year under Review, it was observed that the State Government has stock in various Companies and Banks in both MOFI and KIPDECO totaling **466,710,471.74** Units of Stock with Value of **₦19,590,101,558.25** at FINMAL FINANCE Company Ltd, Meristem Stockbrokers Limited, Newdevco Finance Service Co. Limited, APT Securities and Funds, Kapital Care Trust & Securities Ltd and Tiddo Securities Limited as Brokers. As detailed below: -

| <b><u>S/N</u></b>                           | <b><u>MOFI STOCK<br/>NAME OF COMPANY</u></b>   | <b><u>NO OF<br/>HOLDINGS</u></b> | <b><u>PRICE PER<br/>SHARE</u></b> | <b><u>TOTAL VALUE</u></b>         |
|---|--|----------------------------------|-----------------------------------|-----------------------------------|
| i.  | First Holdco Plc   | 1,022,189.00                     | 32.85                             | 33,578,908.65                     |
| ii.   | Ja'iz Bank Plc   | 300,000,000                      | 2.92                              | 876,000,000.00                    |
| iii.  | Access Bank Plc  | 20,000,000                       | 24.55                             | 491,000,000.00                    |
| iv.   | Ja'iz Bank Plc   | 11,580,000.00                    | 4.85                              | 56,163,000.00                     |
| v.  | Unity Bank Plc   | 5,828,655.00                     | 1.51                              | 8,801,269.05                      |
| v.  | Flour Mill Plc   | 33,044.00*                       | 31.25                             | 1,032,625.00                      |
| vi.   | Zenith Bank plc  | 383,625.00                       | 72.40                             | 27,774,450.00                     |
| vii.  | FCMB Plc   | .11,210.00                       | 10.95                             | 122,749.50                        |
| viii.                                       | BUA Cement Coy plc.  | 6,750.00                         | 168.60                            | 1,138,050.00                      |
| ix.   | STERLING Bank plc.   | 9,241,419.00                     | 5.56                              | 52,214,017.35                     |
| x.  | Union Bank PLC   | 840,658*                         | NIL                               | NIL                               |
| xi.   | FORTE OIL NIG  | 960*.                            | NIL                               | NIL                               |
| xii.  | FBN Holdings   | 2,068,737.00                     | 29.00                             | 592,993,373.00                    |
|   | <b>Sub-total (A)</b>   | <b>350,142,585.00</b>            |                                   | <b>1,606,785,817.55</b>           |
| <b><i>Nigerian Sovereign Investment</i></b> |  |                                  |                                   |                                   |
| xi.   | Nig. Sovereign Wealth Invest.  | \$7,517,991.79                   |                                   |                                   |
| Xii.  | Nig. Sovereign Wealth Invest.  | \$1,883,901.23                   |                                   |                                   |
| xiii.                                       | Nig. Sovereign Wealth Invest.  | <u>\$2,165,403.72</u>            |                                   |                                   |
|   | <b>Sub-total (B)</b>   | <b>\$11,567,296.74</b><br>=====  | <b>1,540.25</b>                   | <b><u>17,816528,803.70</u></b>    |
|   | <b>Grand Total (A + B)</b>   | <b>361,709,881.74</b><br>=====   |                                   | <b>19,423,314,621.25</b><br>===== |
| <b>A.</b>                                   | <b><u>KATSINA STATE INVESTMENT AND PROPERTY DEV. CO. LIMITED</u></b><br><b><u>INVESTMENT FOR THE YEAR 2025 (QUOTED).</u></b> |                                  |                                   |                                   |
| <b><u>S/N</u></b>                           | <b><u>NAME OF COMPANY/BANKS</u></b>  | <b><u>NO OF<br/>HOLDINGS</u></b> | <b><u>PRICE</u></b>               | <b><u>TOTAL VALUE</u></b>         |
| i.  | Access Bank  | 70,388                           | 23.85                             | 1,678,754                         |

|            |                                     |                              |                     |                               |
|------------|-------------------------------------|------------------------------|---------------------|-------------------------------|
| ii.        | CORNERSTONE (TIDDO)                 | 1,495,353                    | 3.6                 | 5,383,271.00                  |
| iii.       | FBN HOLDINGS (NEWDEVCO)             | 350,000                      | 28.05               | 9,817,500.00                  |
| iv.        | UBA CAP                             | 309,530                      | 20.4                | 6,314,412.00                  |
| v.         | CHAMS PLC                           | 1,000                        | 1.99                | 1,990,000.00                  |
| vi.        | UNILEVER PLC                        | 1,700                        | 14.85               | 25,245.00                     |
| vii.       | FLOUR MILL OF NIG                   | 3,300                        | 81.8                | 269,940.00                    |
| viii.      | JAIZ BANK PLC                       | 500,000                      | 3                   | 1,500,000.00                  |
| ix.        | AIICO PLC                           | 4,687                        | 1.89                | 8,858.00                      |
| x.         | DANGOTE CEMENTS                     | 8,000                        | 478.80              | 3,830,400.00                  |
| Xi         | NGXGROUP                            | 166,274                      | 27.25               | 4,530,967.00                  |
| Xii        | DANGOTE SUGAR R. PLC                | 12,000                       | 32.5                | 390,000.00                    |
| Xiii       | MTN NIG COMM                        | 12,100                       | 200                 | 2,420,000.00                  |
| xiv.       | STERLING FIN. PLC                   | 200,000                      | 5.6                 | 1,120,000.00                  |
| xv.        | UBA PLC                             | 50,000                       | 34                  | 1,700,000.00                  |
| xvi.       | STANBIC IBTC                        | 500                          | 57.6                | 28,800.00                     |
| xvii.      | TRANSNATIONAL CORP                  | 25,000                       | 43.5                | 1,087,500.00                  |
| Xviii      | ZENITH BANK PLC                     | 50,000                       | 45.5                | 2,275,000.00                  |
| .xix       | JAPPAUL GOLD                        | 100,000                      | 2.05                | 205,000.00                    |
|            | <b>Sub Total (A) =</b>              | <b>3,359,832</b><br>=====    |                     | <b>37,513,622.00</b><br>===== |
| <b>B.</b>  | <b><u>STOCK (UNQUOTED)</u></b>      |                              |                     |                               |
| <b>S/N</b> | <b><u>NAME OF COMPANY/BANKS</u></b> | <b><u>NO OF HOLDINGS</u></b> | <b><u>PRICE</u></b> | <b><u>TOTAL VALUE</u></b>     |
| i.         | Broni Prono                         | 23,850,000                   | 0.5                 | 11,925,000.00                 |
| ii.        | Funtua Textile Limited              | 3,320,552                    | 1                   | 3,320,552.00                  |
| iii.       | Kaduna Textiles Limited             | 15,897,500                   | 0.5                 | 7,948,750.00                  |
| iv.        | Katsina Kaolin & Ceramic            | 2,450,000                    | 1                   | 2,450,000.00                  |
| v.         | Peugeot Automobile Nig. Ltd         | 8,347,500                    | 2                   | 16,695,000.00                 |
| vi.        | Tarpaulin Industries Limited        | 238,500                      | 0.5                 | 119,250.00                    |
| vii.       | Tower Galvanized Products           | 11,819,432                   | 1                   | 11,819,432.00                 |
| viii.      | Turners Building Products           | 1,450,850                    | 1                   | 1,450,850.00                  |
| ix.        | APT Securities & Funds Ltd          | 3,000,000                    | 6                   | 18,000,000.00                 |
| x.         | UMYUK Microfinance Bank             | 3,300,000                    | 1                   | 3,300,000.00                  |
| xi.        | Katsina Oil Mills Limited           | 19,437,668                   | 2                   | 38,875,336.00                 |
| xii.       | FCMB Pension Managers               | 8,528,756                    | 1.25                | 10,660,945                    |
|            | <b><u>DEPOSIT FOR SHARES</u></b>    |                              |                     |                               |

|      |                                      |                             |   |                       |
|------|--------------------------------------|-----------------------------|---|-----------------------|
| i.   | <i>Danja sugar Co. Ltd</i>           | -                           | 0 | 1,092,000.00          |
| ii.  | <i>Kankia Metal Works Ltd</i>        | -                           | 0 | 1,000,000.00          |
| iii. | <i>Katsina Kaolin &amp; Ceramics</i> | -                           | 0 | 616,200.00            |
|      | <b>Sub-Total (B)=</b>                | <b>101,640,758</b>          |   | <b>129,273,315.00</b> |
|      | <b>GRAND TOTAL (A+B) =</b>           | <b>105,000,590</b><br>===== |   | <b>166,786,937.00</b> |

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

*The Katsina State Government established a Committee under the leadership of Deputy Governor of Katsina State, Mal Faruk Lawal Jobe, HCIB with the mandate to visit and discuss issues regarding the taking- over Agreement between KEDCO and Powercom Smart Company and confirmation of Katsina State Government investment in KEDCO. Katsina State Government have the total number of 14,744,294 unit of Share Holdings, at the same value. While 34 Local Government of the State owned 14,809,788 unit of shares at the same value. Totaling to 29,554,082 unit of shares for both Katsina State Government and 34 Local Governments as detailed bellow:*

| <b>S/N</b> | <b>LOCAL GOVERNMENTS</b> | <b>AMOUNT<br/>(₦)</b> | <b>AMOUNT<br/>(₦)</b> |
|------------|--------------------------|-----------------------|-----------------------|
| i.         | <i>Bakori</i>            | 430,310               | 430,310               |
| ii.        | <i>Batagarawa</i>        | 443,088               | 443,088               |
| iii.       | <i>Batsari</i>           | 481,311               | 481,311               |
| iv.        | <i>Baure</i>             | 459,940               | 459,940               |
| v.         | <i>Bindawa</i>           | 404,616               | 404,616               |
| vi.        | <i>Charanchi</i>         | 401,574               | 401,574               |
| vii.       | <i>Dan-Musa</i>          | 382,168               | 382,168               |

|         |                   |         |         |
|---------|-------------------|---------|---------|
| viii.   | <i>Dandume</i>    | 427,447 | 427,447 |
| ix.     | <i>Danja</i>      | 392,429 | 392,429 |
| x.      | <i>Daura</i>      | 461,751 | 461,751 |
| xi.     | <i>Dutsi</i>      | 397,297 | 397,297 |
| xii.    | <i>Dutsinma</i>   | 440,205 | 440,205 |
| xiii.   | <i>Faskari</i>    | 477,322 | 477,322 |
| xiv.    | <i>Funtua</i>     | 475,484 | 475,484 |
| xv.     | <i>Ingawa</i>     | 429,400 | 429,400 |
| xvi.    | <i>Jibiya</i>     | 461,337 | 461,337 |
| xvii.   | <i>Kafur</i>      | 480,877 | 480,877 |
| xviii.  | <i>Kaita</i>      | 450,060 | 450,060 |
| xix.    | <i>Kankara</i>    | 505,183 | 505,183 |
| Xx      | <i>Kankia</i>     | 429,602 | 429,602 |
| xxi.    | <i>Katsina</i>    | 550,816 | 550,816 |
| xxii.   | <i>Kurfi</i>      | 382,516 | 382,516 |
| xxiii.  | <i>Kusada</i>     | 370,875 | 370,875 |
| xxiv.   | <i>Maiadua</i>    | 459,775 | 459,775 |
| xxv.    | <i>Malumfashi</i> | 443,738 | 443,738 |
| xxvi.   | <i>Mani</i>       | 441,638 | 441,638 |
| xxvii.  | <i>Mashi</i>      | 439,830 | 439,830 |
| xxviii. | <i>Matazu</i>     | 379,957 | 379,957 |
| xxix.   | <i>Musawa</i>     | 433,943 | 433,943 |
| xxx.    | <i>Rimi</i>       | 402,954 | 402,954 |
| xxxi.   | <i>Sabua</i>      | 399,042 | 399,042 |
| xxxii.  | <i>Safana</i>     | 429,408 | 429,408 |
| xxxiii. | <i>Sandamu</i>    | 423,096 | 423,096 |

|  |              |                   |                   |
|--|--------------|-------------------|-------------------|
| xxxiv.                                 | <i>Zango</i> | 420,877           | 420,877           |
| <b><i>SUB-TOTAL</i></b>                |              | <b>14,809,788</b> | <b>14,809,788</b> |
| <b><i>KATSINA STATE GOVERNMENT</i></b> |              | <b>14,744,294</b> | <b>14,744,294</b> |
| <b><i>TOTAL</i></b>                    |              | <b>29,554,082</b> | <b>29,554,082</b> |

## **OPINION**

*In my opinion, the Financial Performance, the Statement of financial position, Statement of Cash flow, Statement of changes in Net Asset/Equity, Comparison between Budgeted and Actual and Notes to the Account prepared and presented by the Accountant General under General purpose financial statement (GPFS) Accrual Basis as provided in International Public Sector Accounting Standard (IPSAS) Accruals represent true and fair view of the Financial position of Katsina State Government for the period 1<sup>st</sup> January, to 31<sup>st</sup> December, 2025 subject to comments and observations contain therein.*



# OFFICE OF THE AUDITOR GENERAL FOR THE STATE

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Katsina,  
Katsina State,  
Nigeria.

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

Ref No:.....

Date:.....

## **ACKNOWLEDGEMENT**

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

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

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

*I also want to express my gratitude to the Public Accounts Committee of the State House of Assembly for the support we received from time to time and the opportunity given to me to lay the Auditor General Report on the Accounts of Katsina State Government before the Honourable House and to His Excellency, the Executive Governor of the State, **Malam Dikko Umar Radda, PhD, CON** for the continued disposition towards Office of the Auditor General for the State.*

**Anas Tukur A.** (FCNA, FCTI, FCCrFA, FICEN,SRF),  
FRC/2022/PRO/ANAN/004/759418  
Auditor General,  
Katsina State.



# OFFICE OF THE AUDITOR GENERAL FOR THE STATE

Justice Muh'd Bello Road GRA  
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Katsina State,  
Nigeria.  
Email: [auditorgenkt@gmail.com](mailto: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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup>,2025 as required in accordance with IPSAS Accrual as described in Note 1 to 29.*

**Dr. Anas Tukur A.** (FCNA, FCTI, FCCrFA, FICEN,SRF),  
FRC/2022/PRO/ANAN/004/759418  
Auditor General,  
Katsina State.



# OFFICE OF THE ACCOUNTANT GENERAL MINISTRY OF FINANCE

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Email Address: [officeoftheaccountantgen.kts@yahoo.com](mailto: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.*

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

## STATEMENT

| KATSINA STATE GOVERNMENT OF NIGERIA   |   |       |                           |                           |                            |                                 |                             |
|---|---|-------|---------------------------|---------------------------|----------------------------|---------------------------------|-----------------------------|
| CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31/12/2025 |   |       |                           |                           |                            |                                 |                             |
| PREVIOUS YEAR<br>ACTUAL<br>2024   | DETAILS   | NOTES | ACTUAL 2025               | FINAL BUDGET 2025         | INITIAL/ORIGINAL<br>BUDGET | SUPPLEMENTARY<br>BUDGET<br>2025 | VARIANCE ON FINAL<br>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)          |
| <b>464,999,672,127.23</b>   | <b>Total Revenue (A)</b>                          |       | <b>528,692,670,581.02</b> | <b>652,284,861,580.34</b> | <b>661,772,849,513.87</b>  | <b>(9,487,987,933.53)</b>       | <b>123,592,190,999.32</b>   |
|   | <b>Expenditure:</b>                               |       |                           |                           |                            |                                 |                             |
| 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)              |
| <b>258,158,091,794.52</b>   | <b>Total Expenditure (B)</b>                      |       | <b>376,026,691,417.24</b> | <b>351,122,298,252.08</b> | <b>438,876,853,651.59</b>  | <b>(87,754,555,399.51)</b>      | <b>(24,904,393,165.16)</b>  |
| <b>206,841,580,332.71</b>   | <b>Surplus From Operating Activities C= (A-B)</b> |       | <b>152,665,979,163.78</b> | <b>301,162,563,328.26</b> | <b>222,895,995,862.28</b>  | <b>78,266,567,465.98</b>        | <b>148,496,584,164.48</b>   |
| 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              |
| <b>734,390,679.46</b>   | <b>Total Non Operating Revenue/Expenses (D)</b>   |       | <b>316,414,485.46</b>     | <b>850,000,000.00</b>     | <b>471,600,000.00</b>      | <b>(378,400,000.00)</b>         | <b>533,585,514.54</b>       |
| <b>207,575,971,012.17</b>   | <b>Suplus From Ordinary Activites E=(C+D)</b>     |       | <b>152,982,393,649.24</b> | <b>302,012,563,328.26</b> | <b>223,367,595,862.28</b>  | <b>77,888,167,465.98</b>        | <b>149,030,169,679.02</b>   |
| <b>207,575,971,012.17</b>   | <b>Net Surplus for the Year G=(E-F)</b>           |       | <b>152,982,393,649.24</b> | <b>302,012,563,328.26</b> | <b>223,367,595,862.28</b>  | <b>77,888,167,465.98</b>        | <b>149,030,169,679.02</b>   |

MALYIM NURA TELA FCA  
ACCOUNTANT GENERAL KATSINA STATE.

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

| <b>Assets</b>                            | <b>REF.</b> | <b>NOTES</b> | <b>2025</b>               |  | <b>ACTUAL 2024</b>        |  |
|--|-------------|--------------|---------------------------|--|---------------------------|--|
| <b>Current Assets</b>                    |             |              | <b>N</b>                  |  | <b>N</b>                  |  |
| 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         |  |
| <b>Total Current Assets(A)</b>           |             |              | <b>174,373,991,456.79</b> |  | <b>121,144,005,233.53</b> |  |
| <b>Non Current Asset</b>                 |             |              |                           |  |                           |  |
| 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          |  |
| <b>Total Non Current Assets (B)</b>      |             |              | <b>602,990,741,798.96</b> |  | <b>576,411,224,993.57</b> |  |
| <b>Total Assets [C]</b>                  |             |              | <b>777,364,733,255.74</b> |  | <b>697,555,230,227.10</b> |  |
| <b>Liabilities</b>                       |             |              |                           |  |                           |  |
| <b>Current Liabilities</b>               |             |              |                           |  |                           |  |
| Payables                                 | 4104        | 25           | 3,031,451,352.05          |  | 2,220,114,298.59          |  |
| <b>Total Current Liabilities (D)</b>     |             |              | <b>3,031,451,352.05</b>   |  | <b>2,220,114,298.59</b>   |  |
| <b>Non Current Liabilities (E)</b>       |             |              |                           |  |                           |  |
| Borrowings                               | 4602        | 26           | 302,406,353,115.38        |  | 229,485,590,687.94        |  |
| <b>Total Non Current Liabilities (E)</b> |             |              | <b>302,406,353,115.38</b> |  | <b>229,485,590,687.94</b> |  |
| <b>Total Liabilities F= (D+E)</b>        |             |              | <b>305,437,804,467.43</b> |  | <b>231,705,704,986.53</b> |  |
| <b>Net Assets G=(C-F)</b>                |             |              | <b>471,926,928,788.32</b> |  | <b>465,849,525,240.58</b> |  |
| 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        |  |
| <b>NET ASSET/EQUITY</b>                  |             |              | <b>471,926,928,788.32</b> |  | <b>465,849,525,240.58</b> |  |

  
 MALIM NURA TELA FCA  
 ACCOUNTANT GENERAL KATSINA STATE.

**KATSINA STATE GOVERNMENT OF NIGERIA**

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

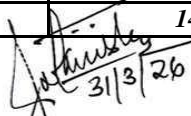
|  | <b>NOTE</b> | <b>2025</b>                 | <b>ACTUAL 2024</b>          |
|--|-------------|-----------------------------|-----------------------------|
|  |             | <b>N</b>                    | <b>N</b>                    |
| <b>CASH FLOW FROM OPERATING ACTIVITES</b>              |             |                             |                             |
| <b>Inflows</b>   |             |                             |                             |
| 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              |
| <b>Total inflows from operating activities =A</b>      |             | <b>392,225,589,478.15</b>   | <b>370,031,280,191.25</b>   |
| <b>Outflows:</b>                                       |             |                             |                             |
| 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            |
| <b>Total outflow from operating activities =B</b>      |             | <b>162,129,450,358.75</b>   | <b>105,474,446,665.63</b>   |
| <b>Net cashflow from operating activities =C (A-B)</b> |             | <b>230,096,139,119.40</b>   | <b>264,556,833,525.62</b>   |
| <b>CASH FLOW FROM INVESTING ACTIVITES</b>              |             |                             |                             |
| 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 Receipts 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)        |
| <b>Net cashflow from investing activities</b>          |             | <b>(392,493,116,719.69)</b> | <b>(317,976,942,447.94)</b> |
| <b>Cashflow From Financing Acitivites :</b>            |             |                             |                             |

|   |    |                            |  |                          |
|---|----|----------------------------|--|--------------------------|
| Capital Receipts                                  | 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)      |
| <b>Net Cashflow from financing activities</b>     |    | <b>114,223,724,857.20</b>  |  | <b>76,917,824,039.17</b> |
| <b>Net Cashflow From All Activities</b>           |    | <b>(48,173,252,743.09)</b> |  | <b>23,497,715,116.85</b> |
| Cash & Its Equivalent as at 1/1/2025              |    | 84,952,389,659.54          |  | 15,611,872,816.68        |
| <b>TSA &amp; OPERATIONAL A/C as at 31/12/2025</b> |    | <b>36,779,136,916.45</b>   |  | <b>39,109,587,933.53</b> |
| OTHER MDA'S as at 31/12/2025                      |    | 101,638,919,468.92         |  | 45,842,801,726.01        |
| <b>Cash &amp; Its Equivalent as at 31/12/2025</b> |    | <b>138,418,056,385.37</b>  |  | <b>84,952,389,659.54</b> |

*Malam Nura Tela*  
31/3/26

MALAM NURA TELA FCA  
ACCOUNTANT GENERAL KATSINA STATE.

| <b>KATSINA STATE GOVERNMENT OF NIGERIA</b>  |  |                                 |                                |   |                           |
|---|--|---------------------------------|--------------------------------|---|---------------------------|
| <b>CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31/12/2025</b> |  |                                 |                                |   |                           |
|   |  | <b>REVALUATION<br/>RESERVES</b> | <b>TRANSLATION<br/>RESERVE</b> | <b>ACCUMULATED<br/>SURPLUS/DEFICITS</b> | <b>TOTAL</b>              |
|   |  | <i>N</i>                        |                                | <i>N</i>                                | <i>N</i>                  |
| <i>Balance as at 1/1/2022</i>   |  | 46,128,614,422.71               |                                | 139,345,046,537.90                      | 185,473,660,960.61        |
| <i>Surplus on Revaluation of Property</i>   |  | 89,214,245,025.57               |                                | -                                       | 89,214,245,025.57         |
| <i>Surplus on Revaluation of Investments</i>  |  | 31,040,750.00                   |                                |   | 31,040,750.00             |
| <i>Statement of Financial Performance</i>   |  |                                 |                                | 24,767,637,675.74                       | 24,767,637,675.74         |
| <b><i>Balance as at 31/12/2022</i></b>  |  | <b>135,373,900,198.29</b>       | <b>-</b>                       | <b>164,112,684,213.64</b>               | <b>299,486,584,411.93</b> |
|   |  | <i>N</i>                        |                                | <i>N</i>                                | <i>N</i>                  |
| <i>Balance as at 1/1/2023</i>   |  | 135,373,900,198.29              |                                | 164,112,684,213.64                      | 299,486,584,411.93        |
| <i>Surplus on Revaluation of Property</i>   |  | 9,963,676,113.94                |                                |   | 9,963,676,113.94          |
| <i>Surplus on Revaluation of Investments</i>  |  | 26,939,660.53                   |                                |   | 26,939,660.53             |
| <i>Statement of Financial Performance</i>   |  |                                 |                                | 19,499,594,336.89                       | 19,499,594,336.89         |
| <b><i>Balance as at 31/12/2023</i></b>  |  | <b>145,364,515,972.76</b>       |                                | <b>183,612,278,550.53</b>               | <b>328,976,794,523.29</b> |
|   |  | <i>N</i>                        |                                | <i>N</i>                                | <i>N</i>                  |
| <i>Balance as at 1/1/2024</i>   |  | 145,364,515,972.76              |                                | 183,612,278,550.53                      | 328,976,794,523.29        |
| <i>Surplus on Revaluation of Property</i>   |  | -                               |                                | (70,703,240,294.88)                     | (70,703,240,294.88)       |
| <i>Surplus on Revaluation of Investments</i>  |  | -                               |                                |   | -                         |
| <i>Statement of Financial Performance</i>   |  |                                 |                                | 207,575,971,012.17                      | 207,575,971,012.17        |
| <b><i>Balance as at 31/12/2024</i></b>  |  | <b>145,364,515,972.76</b>       |                                | <b>320,485,009,267.82</b>               | <b>465,849,525,240.58</b> |
|   |  | <i>N</i>                        |                                | <i>N</i>                                | <i>N</i>                  |
| <i>Balance as at 1/1/2025</i>   |  | 145,364,515,972.76              |                                | 320,485,009,267.82                      | 465,849,525,240.58        |
| <i>Surplus on Revaluation of Property</i>   |  | -                               |                                | (146,904,990,101.50)                    | (146,904,990,101.50)      |
| <i>Surplus on Revaluation of Investments</i>  |  | -                               |                                |   | -                         |
| <i>Statement of Financial Performance</i>   |  |                                 |                                | 152,982,393,649.24                      | 152,982,393,649.24        |
| <b><i>Balance as at 31/12/2025</i></b>  |  | <b>145,364,515,972.76</b>       |                                | <b>326,562,412,815.56</b>               | <b>471,926,928,788.32</b> |

  
 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             |
|                     | <b>Sub-Total</b>                                    | <b>653,134,861,580.34</b> | <b>662,244,449,513.87</b> | <b>(9,109,587,933.53)</b>  |
| ADD:                | Opening Balance                                     | 39,109,587,933.53         | 30,000,000,000.00         | 9,109,587,933.53           |
|                     | <b>Grand Total (Revenue)</b>                        | <b>692,244,449,513.87</b> | <b>692,244,449,513.87</b> | <b>(0.00)</b>              |
|                     |   |                           |                           |                            |
| <b>EXPENDITURE:</b> | Total Expenditure (B)                               | 351,122,298,252.08        | 438,876,853,651.59        | (87,754,555,399.51)        |
|                     | Non-Operating Expenses                              | -                         | -                         | -                          |
|                     | <b>Sub-Total (A)</b>                                | <b>351,122,298,252.08</b> | <b>438,876,853,651.59</b> | <b>(87,754,555,399.51)</b> |
|                     | 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           |
|                     | <b>Sub-Total (B) (Purchase &amp; Const. of PPE)</b> | <b>341,122,151,261.79</b> | <b>253,367,595,862.28</b> | <b>87,754,555,399.51</b>   |
|                     | <b>Grand Total (Expenditure)</b>                    | <b>692,244,449,513.87</b> | <b>692,244,449,513.87</b> | <b>-</b>                   |
|                     |   |                           |                           |                            |

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

| 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               |
|          | <b>TOTAL</b>                                      | <b>21,819,079,573.37</b> | <b>24,000,000,000.00</b> | <b>2,180,920,426.63</b> | <b>16,298,250,783.39</b> |

| 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           |
|          | <b>TOTAL</b>  | <b>188,368,260.97</b> | <b>576,611,426.95</b> | <b>388,243,165.98</b> | <b>9,028,668,447.74</b> |
|          |   |                       |                       |                       |                         |
|          |   |                       |                       |                       |                         |
|          |   |                       |                       |                       |                         |
| NOTE 4   | NON TAX REVENUE   | 2025                  |                       |                       | ACTUAL 2024             |
|          | LICENCES – GENERAL  | ACTUAL                | BUDGET                | VARIANCE              |                         |
|          |   | 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          | -                       |
|          | <b>SUB-TOTAL FOR LICENCES</b>                               | <b>63,371,910.60</b>  | <b>759,600,000.00</b> | <b>696,228,089.40</b> | <b>120,021,140.00</b>   |

| <b>FEES – GENERAL</b> |   | <b>2025</b>      |                  |                  | <b>ACTUAL 2024</b> |
|-----------------------|---|------------------|------------------|------------------|--------------------|
| <b>SUBHEAD</b>        | <b>MINISTRY/DEPARTMENT / AGENCY</b>               | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>VARIANCE</b>  |                    |
| I2020415              | KTIRS   | 15,959,474.00    | 100,000,000.00   | 84,040,526.00    | 17,035,950.00      |
| I2020439              | KTIRS   | 15,048,288.97    | 50,000,000.00    | 34,951,711.03    | 31,005,991.00      |
| I2020490              | KTIRS   | 1,808,362,833.51 | 1,500,000,000.00 | (308,362,833.51) | 771,983,081.00     |
| I2020427              | BUREAU FOR PUBLIC PROCUREMENT                     | 11,887,488.36    | 3,000,000,000.00 | 2,988,112,511.64 | 1,489,519.00       |
| I2020417              | BUREAU FOR PUBLIC PROCUREMENT                     | 2,548,617,393.74 | 2,500,000,000.00 | (48,617,393.74)  | 3,232,331,043.04   |
| I2020477              | OFFICE OF THE ACCOUNTANT GENERAL                  | -                | 50,000,000.00    | 50,000,000.00    | -                  |
| I2020442              | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT | 876,000.00       | 8,150,000.00     | 7,274,000.00     | 1,083,150.00       |
| I2020450              | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT | 1,019,000.00     | 20,000,000.00    | 18,981,000.00    | 239,700.00         |
| I2020470              | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT | -                | 20,000,000.00    | 20,000,000.00    | -                  |
| I2020449              | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT | 294,500.00       | 20,000,000.00    | 19,705,500.00    | 71,000.00          |
| I2020446              | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT | 116,800.00       | 0.00             | (116,800.00)     | 1,123,800.00       |
| I2020430              | MINISTRY OF HEALTH                                | 13,726,000.00    | 2,750,000.00     | (10,976,000.00)  | 1,910,000.00       |
| I2020441              | MINISTRY OF HEALTH                                | 30,000.00        | 9,950,000.00     | 9,920,000.00     | 347,000.00         |
| I2020415              | MINISTRY OF WORKS,HOUSING AND TRANSPORT           | 89,000.00        | 500,000.00       | 411,000.00       | -                  |
| I2020428              | MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS    | 335,500.00       | 10,265,000.00    | 9,929,500.00     | 70,000.00          |
| I2020453              | MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS    | 95,000.00        | 0.00             | (95,000.00)      | -                  |
| I2020449              | GOVERNMENT PRINTING DEPARTMENT                    | 15,039,875.00    | 50,000,000.00    | 34,960,125.00    | 4,960,838.00       |
| I2020430              | DEPARTMENT OF ESTA MENT & TRAINING                | 30,800.00        | 12,000.00        | (18,800.00)      | -                  |
| I2020452              | DEPARTMENT OF ESTA MENT & TRAINING                | 131,100.00       | 724,000.00       | 592,900.00       | -                  |
| I2020453              | DEPARTMENT OF ESTA MENT & TRAINING                | 16,800.00        | 30,000.00        | 13,200.00        | -                  |
| I2020465              | DEPARTMENT OF ESTA MENT & TRAINING                | 21,000.00        | 154,000.00       | 133,000.00       | -                  |
| I2020430              | DEPARTMENT OF HUMAN CAPITAL DEVELOPMENT           | -                | 500,000.00       | 500,000.00       | -                  |
| I2020430              | OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVT      | 2,010,000.00     | 1,000,000.00     | (1,010,000.00)   | 5,993,216.00       |
| I2020430              | OFFICE OF THE AUDITOR GENERAL FOR STATE           | 110,000.00       | 500,000.00       | 390,000.00       | 240,000.00         |
| I2020447              | MINISTRY OF LANDS AND PHYSICAL PLANNING           | -                | 0.00             | -                | 26,071,275.99      |
| I2020448              | MINISTRY OF LANDS AND PHYSICAL PLANNING           | 122,700.00       | 0.00             | (122,700.00)     | 1,109,800.00       |
| I2020453              | MINISTRY OF LANDS AND PHYSICAL PLANNING           | 15,000.00        | 0.00             | (15,000.00)      | 13,115,000.00      |
| I2020459              | MINISTRY OF LANDS AND PHYSICAL PLANNING           | -                | 0.00             | -                | 1,590,000.00       |
| I2020401              | HIGH COURTOF JUSTICE                              | 24,020,988.00    | 30,000,000.00    | 5,979,012.00     | 12,355,190.00      |
| I2020417              | HIGH COURTOF JUSTICE                              | -                | 30,000,000.00    | 30,000,000.00    | -                  |
| I2020401              | SHARI'A COURT OF APPEAL                           | 1,198,600.00     | 500,000.00       | (698,600.00)     | 3,349,946.00       |
| I2020426              | SHARI'A COURT OF APPEAL                           | -                | 5,000,000.00     | 5,000,000.00     | 73,100.00          |
| I2020449              | MINISTRY OF COMMERCE                              | 5,895,000.00     | 240,000,000.00   | 234,105,000.00   | 7,759,500.00       |
| I2020453              | MINISTRY OF COMMERCE                              | 110,000.00       | 30,000,000.00    | 29,890,000.00    | 19,100.00          |
| I2020449              | INVESTMENT PROMOTION AGENCY                       | -                | 70,000,000.00    | 70,000,000.00    | 119,052.00         |
| I2020449              | MINISTRY OF BASIC & SECONDARY EDUCATION           | 12,604,200.00    | 12,500,000.00    | (104,200.00)     | 2,770,000.00       |

|          |   |                |                  |                  |               |
|----------|---|----------------|------------------|------------------|---------------|
| I2020453 | MINISTRY OF BASIC & SECONDARY EDUCATION                 | 115,000.00     | 3,000,000.00     | 2,885,000.00     | 810,000.00    |
| I2020453 | MINISTRY OF HIGHER, TECHNICAL AND VOCATIONAL EDUCATION  | 10,000.00      | 9,000,000.00     | 8,990,000.00     | -             |
| I2020465 | KATSINA SPORTS COUNCIL                                  | 497,835.00     | 15,000,000.00    | 14,502,165.00    | 532,840.00    |
| I2020456 | MINISTRY OF WOMEN AFFAIRS                               | 7,445,500.00   | 15,000,000.00    | 7,554,500.00     | 1,027,500.00  |
| I2020453 | LOCAL GOVERNMENT SERVICE COMMISSION                     | 10,750.00      | 200,000.00       | 189,250.00       | -             |
| I2020456 | MINISTRY OF YOUTH AND SPORT DEVELOPMENT                 | 2,677,255.00   | 3,000,000.00     | 322,745.00       | 70,000.00     |
| I2020417 | SUBEB   | 1,220,000.00   | 250,000,000.00   | 248,780,000.00   | 506,135.00    |
| I2020449 | SUBEB   | 60,000.00      | 10,000,000.00    | 9,940,000.00     | 30,000.00     |
| I2020453 | SUBEB   | 63,000.00      | 5,000,000.00     | 4,937,000.00     | -             |
| I2020438 | OFFICE OF SURVEYOR GENERAL                              | 1,165,100.00   | 100,000,000.00   | 98,834,900.00    | 1,071,400.00  |
| I2020445 | OFFICE OF SURVEYOR GENERAL                              | -              | 50,000,000.00    | 50,000,000.00    | 240,000.00    |
| I2020460 | OFFICE OF SURVEYOR GENERAL                              | -              | 500,000,000.00   | 500,000,000.00   | 355,000.00    |
| I2020453 | TEACHERS SERVICE BOARD (TSB)                            | -              | 8,700,000.00     | 8,700,000.00     | -             |
| I2020466 | DEPARTMENT OF EMPLOYMENT PROMOTION                      | 580,200.00     | 1,500,000.00     | 919,800.00       | 34,000.00     |
| I2020442 | DEPARTMENT OF BANKING & FINANCE                         | -              | 5,000,000.00     | 5,000,000.00     | -             |
| I2020489 | MINISTRY OF RURAL AND SOCIAL DEVELOPMENT                | 498,110.00     | 1,000,000.00     | 501,890.00       | 503,350.00    |
| I2020453 | MINISTRY OF RURAL AND SOCIAL DEVELOPMENT                | -              | 0.00             | -                | -             |
| I2020456 | MINISTRY OF RURAL AND SOCIAL DEVELOPMENT                | -              | 0.00             | -                | -             |
| I2020401 | MINISTRY OF JUSTICE                                     | 617,800.00     | 12,000,000.00    | 11,382,200.00    | 381,200.00    |
| I2020487 | MINISTRY OF JUSTICE                                     | 120,216,713.59 | 409,254,017.79   | 289,037,304.20   | 28,220,363.00 |
| I2020453 | SHARIA COMMISSION                                       | 10,900.00      | 50,000.00        | 39,100.00        | 7,100.00      |
| I2020417 | DRUGS AND MEDICAL SUPPLY AGENCY                         | -              | 1,500,000.00     | 1,500,000.00     | 80,000.00     |
| I2020427 | DRUGS AND MEDICAL SUPPLY AGENCY                         | -              | 0.00             | -                | -             |
| I2020446 | DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE             | 134,700.00     | 5,000,000.00     | 4,865,300.00     | -             |
| I2020449 | DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE             | 80,000.00      | 10,000,000.00    | 9,920,000.00     | -             |
| I2020438 | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 89,153,164.04  | 302,475,000.00   | 213,321,835.96   | -             |
| I2020445 | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 38,446,811.00  | 750,384,900.00   | 711,938,089.00   | -             |
| I2020447 | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 33,445,193.95  | 150,000,000.00   | 116,554,806.05   | -             |
| I2020448 | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 89,251,190.20  | 1,050,000,000.00 | 960,748,809.80   | -             |
| I2020453 | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 23,980,748.81  | 1,114,999,703.00 | 1,091,018,954.19 | -             |
| I2020459 | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 1,315,000.00   | 1,434,072,000.00 | 1,432,757,000.00 | -             |
| I2020480 | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 1,994,018.27   | 301,572,000.00   | 299,577,981.73   | -             |
| I2020453 | HUMAN TRAFFICKING                                       | 390,000.00     | 1,000,000.00     | 610,000.00       | -             |
| I2020442 | DEPARTMENT OF COMMUNITY DEVELOPMENT                     | 50,000.00      | 250,000.00       | 200,000.00       | -             |
| I2020453 | DEPARTMENT OF COMMUNITY DEVELOPMENT                     | -              | 250,000.00       | 250,000.00       | -             |

## NOTES

|          |  |            |              |              |   |
|----------|--|------------|--------------|--------------|---|
| 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              | <b>SUB-TOTAL FOR FEES – GENERAL</b>                     | <b>4,892,877,331.44</b> | 14,754,207,620.79       | 9,861,330,289.35        | <b>4,172,085,140.03</b> |
|                |   |                         |                         |                         |                         |
|                |   |                         |                         |                         |                         |
|                | <b>FINES – GENERAL</b>                                  |                         | <b>2025</b>             |                         | <b>ACTUAL 2024</b>      |
| <b>SUBHEAD</b> | <b>MINISTRY/DEPARTMENT / AGENCY</b>                     | <b>ACTUAL</b>           | <b>BUDGET</b>           | <b>VARIANCE</b>         |                         |
| I2020501       | BUREAU FOR PUBLIC PROCUREMENT                           | 198,750.00              | 40,000,000.00           | 39,801,250.00           | -                       |
| I2020501       | OFFICE OF SURVEYOR GENERAL                              | -                       | 1,000,000.00            | 1,000,000.00            | -                       |
| I2020501       | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 88,507.00               | 150,000,000.00          | 149,911,493.00          | -                       |
|                | <b>SUB-TOTAL FOR FINES – GENERAL</b>                    | <b>29,158,552.00</b>    | <b>211,000,000.00</b>   | <b>181,841,448.00</b>   | <b>6,993,400.00</b>     |
|                |   |                         |                         |                         |                         |
|                |   |                         |                         |                         |                         |
|                | <b>SALES – GENERAL</b>                                  |                         | <b>2025</b>             |                         | <b>ACTUAL 2024</b>      |
| <b>SUBHEAD</b> | <b>MINISTRY/DEPARTMENT / AGENCY</b>                     | <b>ACTUAL</b>           | <b>BUDGET</b>           | <b>VARIANCE</b>         |                         |
| I2020611       | OFFICE OF THE ACCOUNTANT GENERAL                        | 7,733,000.00            | 15,000,000.00           | 7,267,000.00            | -                       |
| I2020609       | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT       | 48,000.00               | 60,000,000.00           | 59,952,000.00           | <b>101,000.00</b>       |
| I2020608       | KATSINA FARMERS SUPPLY COMPANY (FASCOKT)                | -                       | 100,000,000.00          | 100,000,000.00          | -                       |
| I2020618       | KATSINA FARMERS SUPPLY COMPANY (FASCOKT)                | -                       | 45,000,000.00           | 45,000,000.00           | -                       |
| I2020616       | CIVIL SERVICE COMMISSION                                | 310,100.00              | 1,000,000.00            | 689,900.00              | <b>188,000.00</b>       |
| I2020616       | DEPARTMENT OF ESTA MENT & TRAINING                      | -                       | 400,000.00              | 400,000.00              | -                       |
| I2020616       | AUDIT SERVICE COMMISSION                                | -                       | 500,000.00              | 500,000.00              | -                       |
| I2020616       | MINISTRY OF LANDS AND PHYSICAL PLANNING                 | -                       | 0.00                    | -                       | <b>124,000.00</b>       |
| I2020616       | MINISTRY OF BASIC & SECONDARY EDUCATION                 | 146,000.00              | 3,000,000.00            | 2,854,000.00            | <b>130,000.00</b>       |
| I2020616       | MINISTRY OF HIGHER, TECHNICAL AND VOCATIONAL EDUCATION  | 134,000.00              | 2,300,000.00            | 2,166,000.00            | <b>65,000.00</b>        |
| I2020616       | MINISTRY OF WOMEN AFFAIRS                               | -                       | 500,000.00              | 500,000.00              | -                       |
| I2020616       | JUDICIAL SERVICE COMMISSION                             | 98,000.00               | 1,000,000.00            | 902,000.00              | -                       |
| I2020617       | OFFICE OF SURVEYOR GENERAL                              | -                       | 500,000.00              | 500,000.00              | -                       |
| I2020616       | STATE INDEPENDENT ELECTORAL COMMISSION                  | -                       | 0.00                    | -                       | <b>615,000,000.00</b>   |
| I2020616       | MINISTRY OF RURAL AND SOCIAL DEVELOPMENT                | -                       | 0.00                    | -                       | -                       |
| I2020601       | MINISTRY OF JUSTICE                                     | 13,000.00               | 2,000,000.00            | 1,987,000.00            | -                       |
| I2020618       | DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE             | 1,115,300.00            | 40,000,000.00           | 38,884,700.00           | -                       |
| I2020617       | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | -                       | 1,501,000.00            | 1,501,000.00            | -                       |
| I2020616       | DEPARTMENT OF COMMUNITY DEVELOPMENT                     | -                       | 300,000.00              | 300,000.00              | -                       |
|                | <b>SUB-TOTAL FOR SALES</b>                              | <b>9,597,400.00</b>     | <b>5,273,001,000.00</b> | <b>5,263,403,600.00</b> | <b>615,608,000.00</b>   |
|                |   |                         |                         |                         |                         |
|                |   |                         |                         |                         |                         |
|                |   |                         |                         |                         |                         |



|  |   | 2025                 |                       |                       | ACTUAL 2024          |
|--|---|----------------------|-----------------------|-----------------------|----------------------|
| <b>RENT ON LAND &amp; OTHERS – GENERAL</b> |   |                      |                       |                       |                      |
| <b>SUBHEAD</b>                             | <b>MINISTRY/DEPARTMENT / AGENCY</b>                     | <b>ACTUAL</b>        | <b>BUDGET</b>         | <b>VARIANCE</b>       |                      |
| I2020901                                   | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT       | 1,386,750.00         | 22,900,000.00         | 21,513,250.00         | 2,617,000.00         |
| I2020905                                   | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT       | 2,500,000.00         | 17,100,000.00         | 14,600,000.00         | 61,372,500.00        |
| I2020906                                   | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT       | 135,000.00           | 2,000,000.00          | 1,865,000.00          | 222,800.00           |
| I2020909                                   | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT       | -                    | 250,000,000.00        | 250,000,000.00        | 75,000.00            |
| I2020901                                   | KTARDA  | 3,400,000.00         | 12,000,000.00         | 8,600,000.00          | 5,117,500.00         |
| I2020901                                   | KATSINA STATE GEOGRAPHICAL INFORMATION SERVICE (KATGIS) | 31,377,491.67        | 301,023,000.00        | 269,645,508.33        | -                    |
| <b>SUB-TOTAL FOR RENT ON LAND</b>          |   | <b>38,799,241.67</b> | <b>605,023,000.00</b> | <b>566,223,758.33</b> | <b>69,404,800.00</b> |

| <b>REPAYMENTS – GENERAL</b> |  | <b>2025</b>              |                          |                            | <b>ACTUAL 2024</b>      |
|-----------------------------|--|--------------------------|--------------------------|----------------------------|-------------------------|
| <b>SUBHEAD</b>              | <b>MINISTRY/DEPARTMENT / AGENCY</b>            | <b>ACTUAL</b>            | <b>BUDGET</b>            | <b>VARIANCE</b>            |                         |
| I2021004                    | OFFICE OF THE ACCOUNTANT GENERAL               | -                        | 207,333,333.34           | 207,333,333.34             | 3,297,540.00            |
| I2021003                    | OFFICE OF THE ACCOUNTANT GENERAL               | -                        | 3,290,163,310.00         | 3,290,163,310.00           | -                       |
| I2021002                    | OFFICE OF THE ACCOUNTANT GENERAL               | -                        | 0.00                     | -                          | -                       |
| I2021001                    | KTARDA   | 250,000.00               | 50,000,000.00            | 49,750,000.00              | -                       |
| I2021004                    | MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS | 20,000.00                | 0.00                     | (20,000.00)                | 22,500.00               |
| I2021004                    | MINISTRY OF INFORMATION AND CULTURES           | -                        | 0.00                     | -                          | -                       |
|                             | <b>SUB-TOTAL FOR REPAYMENT</b>                 | <b>270,000.00</b>        | <b>3,547,496,643.34</b>  | <b>3,547,226,643.34</b>    | <b>3,320,040.00</b>     |
|                             |  |                          |                          |                            |                         |
|                             |  |                          |                          |                            |                         |
|                             |  |                          |                          |                            |                         |
| <b>INVESTMENT INCOME</b>    |  | <b>2025</b>              |                          |                            | <b>ACTUAL 2024</b>      |
| <b>SUBHEAD</b>              | <b>MINISTRY/DEPARTMENT / AGENCY</b>            | <b>ACTUAL</b>            | <b>BUDGET</b>            | <b>VARIANCE</b>            |                         |
| I2021102                    | KTIRS  | 79,831,560.03            | 500,000,000.00           | 420,168,439.97             | 41,161,753.62           |
| I2021103                    | KTIRS  | 105,066,325.54           | 200,000,000.00           | 94,933,674.46              | 111,681,021.46          |
| I2021102                    | DEPARTMENT OF BANKING & FINANCE                | -                        | 60,000,000.00            | 60,000,000.00              | 31,991,915.00           |
| I2021103                    | DEPARTMENT OF BANKING & FINANCE                | -                        | 73,624,495.00            | 73,624,495.00              | 2,304,338.80            |
| 0                           | <b>SUB-TOTAL FOR INVESTMENT</b>                | <b>184,897,885.57</b>    | <b>833,624,495.00</b>    | <b>648,726,609.43</b>      | <b>187,139,028.88</b>   |
|                             |  |                          |                          |                            |                         |
|                             |  |                          |                          |                            |                         |
|                             |  |                          |                          |                            |                         |
|                             | <b>GRAND TOTAL NON-TAX REVENUE</b>             | <b>5,409,889,745.40</b>  | <b>27,549,939,973.13</b> | <b>22,140,050,227.73</b>   | <b>5,340,342,928.91</b> |
|                             |  |                          |                          |                            |                         |
| <b>NOTE 4A</b>              | <b>IGR RETURNS OF PARASTATALS</b>              | <b>2025</b>              |                          |                            | <b>ACTUAL 2024</b>      |
|                             |  | <b>ACTUAL</b>            | <b>BUDGET</b>            | <b>VARIANCE</b>            |                         |
|                             |  | <b>N</b>                 | <b>N</b>                 | <b>N</b>                   | <b>N</b>                |
| I20200                      | PARASTATALS                                    | 33,488,252,897.50        | 13,108,873,445.73        | (20,379,379,451.77)        | 7,769,411,168.05        |
|                             | <b>TOTAL</b>                                   | <b>33,488,252,897.50</b> | <b>13,108,873,445.73</b> | <b>(20,379,379,451.77)</b> | <b>7,769,411,168.05</b> |

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

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

| 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)                                      | -                        | -                        | -                        | -                         | -                         | -                        | -                        |
|                  | <b>SUB-TOTAL</b>  | <b>21,374,833,073.24</b> | <b>68,993,628,852.27</b> | <b>22,591,667,915.00</b> | <b>112,960,129,840.51</b> | <b>68,087,698,031.63</b>  | <b>5,004,661,386.99</b>  | <b>39,867,770,421.89</b> |
|                  | <b>OTHER CAPITAL RECEIPTS:</b>  |                          |                          |                          |                           |                           |                          |                          |
|                  | 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         | -                        |
|                  | <b>SUB-TOTAL</b>  | <b>-</b>                 | <b>-</b>                 | <b>44,814,635,607.16</b> | <b>44,814,635,607.16</b>  | <b>53,064,732,416.03</b>  | <b>7,167,339,702.53</b>  | <b>-</b>                 |
|                  | <b>GRAND TOTAL</b>  | <b>21,374,833,073.24</b> | <b>68,993,628,852.27</b> | <b>67,406,303,522.16</b> | <b>157,774,765,447.67</b> | <b>121,152,430,447.66</b> | <b>12,172,001,089.52</b> | <b>39,867,770,421.89</b> |
|                  |   |                          |                          |                          |                           | 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         |
|        | <b>TOTAL</b>                                 | <b>63,216,216,216.23</b> | <b>105,270,270,270.30</b> | <b>42,054,054,054.07</b> | <b>66,251,369,780.58</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|  |  |  |  |  |  |

| NOTE 9 | TRANSFER FROM OTHER MDAs (CONTRIBUTION) | 2025                     |                         |                           | 2024                    |
|--------|---|--------------------------|-------------------------|---------------------------|-------------------------|
|        |   | ACTUAL                   | BUDGET                  | VARIANCE                  |                         |
|        |   | N                        | N                       | N                         |                         |
|        | Escow 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        |
|        | <b>TOTAL LOCAL GOVT. CONTRIBUTION</b>   | <b>10,011,466,482.00</b> | <b>7,790,977,720.00</b> | <b>(2,220,488,762.00)</b> | <b>7,590,141,724.79</b> |

| 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           |
|         | <b>TOTAL</b>                          | <b>46,982,457,735.96</b> | <b>68,192,329,230.86</b> | <b>21,209,871,494.90</b> | <b>34,279,282,224.89</b> |

| 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        |
|           | <b>TOTAL SALARIES</b> | <b>46,982,457,735.96</b> | <b>68,192,329,230.86</b> | <b>21,209,871,494.90</b> | <b>34,279,282,224.89</b> |

| 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         |
|           | <b>TOTAL NO. OF EMPLOYEE AT THE END OF THE YEAR</b> | <b>22,214</b> | <b>22,160</b> | <b>(54)</b> | <b>22,092</b> |

| 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         |
|         | <b>TOTAL</b>    | <b>17,068,920,304.38</b> | <b>18,369,689,173.30</b> | <b>1,300,768,868.92</b> | <b>17,919,094,196.57</b> |

| NOTE 12    | OVERHEAD COST         | 2025                     |                          |                          | ACTUAL 2024              |
|------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|            |                       | ACTUAL                   | BUDGET                   | VARIANCE                 |                          |
|            |                       | N                        | N                        | 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         |
|            | <b>TOTAL</b>          | <b>54,559,028,263.34</b> | <b>89,777,425,793.50</b> | <b>35,218,397,530.16</b> | <b>37,538,752,649.85</b> |

| 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         |
|           | <b>TOTAL</b>                       | <b>54,559,028,263.34</b> | <b>89,777,425,793.50</b> | <b>35,218,397,530.16</b> | <b>37,538,752,649.85</b> |

| 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        |
|         | <b>TOTAL</b>                 | <b>369,566,244.00</b> | <b>920,401,644.55</b> | <b>550,835,400.55</b> | <b>367,298,689.00</b> |

| <b>NOTE 14</b> | <b>DEPRECIATION CHARGES</b> | <b>2025</b>              |  | <b>2024</b>              |
|----------------|-----------------------------|--------------------------|--|--------------------------|
|                |                             | <b>N</b>                 |  | <b>N</b>                 |
|                | 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           |
|                | <b>TOTAL</b>                | <b>58,396,602,004.08</b> |  | <b>54,382,533,030.60</b> |

| <b>NOTE 15</b> | <b>PUBLIC DEBT CHARGES (DEDUCTIONS AT SOURCE), CDS</b> | <b>2025</b>              |  | <b>2024</b>              |
|----------------|--|--------------------------|--|--------------------------|
|                |  | <b>N</b>                 |  | <b>N</b>                 |
|                | <b>FROM FAAC:</b>                                      |                          |  |                          |
|                | 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         |
|                | <b>TOTAL</b>   | <b>22,176,207,517.23</b> |  | <b>17,992,307,661.94</b> |

| <b>NOTE 16</b> | <b>PROCEED FROM SALES OF HOUSES</b>          | <b>2025</b>             |  | <b>2024</b>             |
|----------------|--|-------------------------|--|-------------------------|
|                |  | <b>N</b>                |  | <b>N</b>                |
|                | <b>DETAILS</b>                               | <b>AMOUNT</b>           |  |                         |
|                | 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                    |
|                | <b>TOTAL</b>                                 | <b>240,448,782.79</b>   |  | <b>660,315,815.01</b>   |
|                |  |                         |  |                         |
|                |  |                         |  |                         |
| <b>NOTE 17</b> | <b>TRANSFER TO OTHER MDAs (CONTRIBUTION)</b> | <b>2025</b>             |  | <b>2024</b>             |
|                |  | <b>N</b>                |  | <b>N</b>                |
|                | SGS: Security Escrow Expenses                | 6,973,614,492.74        |  | 5,806,285,494.75        |
|                | Higher Education:( Scholarship Trust Funds)  | -                       |  | -                       |
|                | <b>TOTAL</b>                                 | <b>6,973,614,492.74</b> |  | <b>5,806,285,494.75</b> |
|                |  |                         |  |                         |
|                |  |                         |  |                         |
| <b>NOTE 18</b> | <b>TRANSFER TO REVENUE GENERATING MDA's</b>  | <b>2025</b>             |  | <b>2024</b>             |
|                | <b>SELF GENERATING MDA's</b>                 | <b>N</b>                |  | <b>N</b>                |
|                | 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            |

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

|                |  |             |                      |                      |
|----------------|--|-------------|----------------------|----------------------|
| <b>NOTE 19</b> | <b>GAIN/LOSS ON DISPOSAL OF ASSET 2025</b> |             |                      |                      |
|                |  | <b>2025</b> |                      |                      |
|                |  | <b>A</b>    | <b>RECIEPT (B)</b>   | <b>FROM SALE</b>     |
|                | <i>DISPOSAL OF PPE</i>                     | -           | 75,965,702.67        | 75,965,702.67        |
|                | <i>DISPOSAL OF INVESTMENT PROPERTY</i>     | -           | -                    | -                    |
|                | <i>DISPOSAL OF INTANGIBLE ASSET</i>        | -           | -                    | -                    |
|                | <b>TOTAL</b>                               | -           | <b>75,965,702.67</b> | <b>75,965,702.67</b> |

| <b>NOTE 20</b> | <b>CASH &amp; CASH EQUIVALENT</b>        | <b>2025</b>      | <b>2024</b>       |
|----------------|--|------------------|-------------------|
|                |  | <b>N</b>         | <b>N</b>          |
|                | 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        |

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

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

| <b>NOTE 22</b> | <b>INVESTMENTS</b>                      | <b>REF NOTE</b>           |                           |                           |
|----------------|---|---------------------------|---------------------------|---------------------------|
|                | <b>LOCAL INVESTMENT</b>                 |                           |                           |                           |
|                |   |                           | <b>2025</b>               | <b>2024</b>               |
|                | LOCAL INVESTMENTS: QUOTED COMPANIES     |                           | 1,606,785,817.55          | 1,676,215,549.00          |
|                | LOCAL INVESTMENTS: UNQUOTED COMPANIES   |                           | -                         | -                         |
|                | <b>SUB – TOTAL</b>                      |                           | <b>1,606,785,817.55</b>   | <b>1,676,215,549.00</b>   |
|                | <b>SOVEREIGN WEALTH INVESTMENTS</b>     |                           |                           |                           |
|                |   |                           | <b>2025</b>               | <b>2024</b>               |
|                | SOVEREIGN WEALTH INVEST                 |                           | 19,219,441,720.62         | 17,759,270,684.92         |
|                | FOREIGN INVESTMENTS: UNQUOTED COMPANIES |                           | -                         | -                         |
|                | <b>SUB – TOTAL</b>                      |                           | <b>19,219,441,720.62</b>  | <b>17,759,270,684.92</b>  |
|                | <b>TOTAL INVESTMENT</b>                 |                           | <b>20,826,227,538.17</b>  | <b>19,435,486,233.92</b>  |
|                |   |                           |                           |                           |
|                |   |                           |                           |                           |
|                |   |                           |                           |                           |
| <b>NOTE 23</b> | <b>PROPERTY, PLANT &amp; EQUIPMENT</b>  |                           | <b>2025</b>               | <b>2024</b>               |
|                |   | <b>N</b>                  | <b>N</b>                  | <b>N</b>                  |
|                | 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         |
|                | <b>TOTAL</b>                            | <b>250,219,198,946.43</b> | <b>250,219,198,946.43</b> | <b>237,680,050,382.92</b> |
|                | <b>TOTAL FOR THE YEAR</b>               |                           | <b>487,899,249,329.35</b> |                           |

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

| <i>NOTE 26</i> | <i>BORROWINGS</i>                                 | <i>BALANCE B/D</i>        | <i>RECEIVED 2025</i>      | <i>PAYMENT 2025</i>      | <i>ADJUSTMENT FOR THE YAER 2025</i> | <i>BALANCE C/D</i>        |
|----------------|---|---------------------------|---------------------------|--------------------------|-------------------------------------|---------------------------|
|                | <b><i>INTERNAL LOAN STOCK</i></b>                 |                           |                           |                          |                                     |                           |
|                | <i>SHORT TERM BORROWINGS</i>                      | 7,884,373,652.64          | -                         | 4,852,922,300.59         | -                                   | 3,031,451,352.05          |
|                | <b><i>SUB TOTAL</i></b>                           | 7,884,373,652.64          | -                         | 4,852,922,300.59         | -                                   | 3,031,451,352.05          |
|                | <b><i>LONG-TERM BORROWINGS</i></b>                |                           |                           |                          |                                     |                           |
|                | <i>STATE BONDS AND OTHER LONG TERM BORROWINGS</i> | 67,363,375,337.68         | -                         | 10,751,990,000.00        | 45,178,660,129.68                   | 11,432,725,208.00         |
|                | <i>BI-LATERAL LOANS</i>                           | 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        |
|                | <i>MULTI-LATERAL LOANS</i>                        | -                         | -                         | -                        | -                                   | -                         |
|                | <b><i>SUB-TOTAL</i></b>                           | 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        |
|                | <b><i>TOTAL BORROWINGS</i></b>                    | <b>229,485,590,687.94</b> | <b>141,287,184,270.55</b> | <b>22,180,431,100.68</b> | <b>46,185,990,742.42</b>            | <b>302,406,353,115.38</b> |



## NOTES

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

## NOTES

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



# **OFFICE OF THE ACCOUNTANT GENERAL**

## **MINISTRY OF FINANCE**

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

*Email Address: [officeoftheaccountantgen.kts@yahoo.com](mailto:officeoftheaccountantgen.kts@yahoo.com)*

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### ***GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)***

### ***STATEMENT OF ACCOUNTING POLICIES (IPSAS Accrual***

#### ***Introduction***

#### ***Basis)***

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

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

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

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

## **1. BASIS OF PREPARATION AND LEGAL PROVISION**

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

## **2. FUNDAMENTAL ACCOUNTING CONCEPTS:**

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

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

## **3. ACCOUNTING PERIOD:**

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

## **4. REPORTING CURRENCY:**

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

## **5. PRINCIPAL STATEMENTS IN GPFS:**

*The GPFS comprises of the following Statements:*

- a. *Consolidated Statement of Financial Performance for the Year ended 31/12/2025*
- 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 EQUIVALENT**

*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**

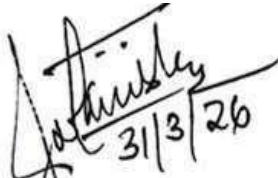
*Accounts receivables are shown at estimated realizable value after providing for bad and doubtful debts.*

## 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 31<sup>ST</sup> 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:**

| <b>OTHER REVENUE</b>                                  | <b>2025</b>             | <b>2024</b>             |
|---|-------------------------|-------------------------|
|   | <b>N</b>                | <b>N</b>                |
| <i>Other Statutory Allocation – Other Agencies:</i>   | ..                      | ..                      |
| <i>Exchange Difference</i>                            | 5,359,965,953.79        | 42,136,829,319.18       |
| <i>Other FAAC</i>                                     | 7,000,000,000.00        | 4,098,472,955.87        |
| <i>Forex Equalization</i>                             | 79,101,305.61           | -                       |
| <i>Excess Crude Refund to State on FGN Withdrawal</i> | 7,150,198,442.26        | 28,600,793,769.04       |
| <b>AUGUMENTATION</b>                                  | <b>3,912,210,258.81</b> | <b>4,264,232,708.91</b> |
| <i>DPR</i>  | -                       | 975,376,362.65          |
| <i>Non-Oil Revenue</i>                                | -                       | -                       |
| <i>Withholding STMP</i>                               | 138,333,543.89          | -                       |
| <b>SIGNATURE BONUS</b>                                | -                       | 14,413,098,526.80       |
| <b>GOOD VAL CONSIDERATION (SALES OF ASSETS)</b>       | -                       | 4,996,070,988.38        |
| <i>Electronic Money Transfer</i>                      | 5,750,637,781.51        | 2,852,942,744.90        |
| <i>CBN</i>  | -                       | 58,300,396,884.52       |
| <i>NLGN</i>   | 25,270,025,839.79       | -                       |
| <b>NET-OFF TO STATE</b>                               | <b>4,534,478,194.00</b> | <b>-</b>                |

|                        |                   |   |
|------------------------|-------------------|---|
| <i>SOLID MINERALS</i>  | 225,442,840.79    | - |
| <i>PRDT</i>            | 12,000,000,000.00 | - |
| <i>PROJECT GAZELLE</i> | 10,000,000,000.00 | - |
| <i>INFRASTRUCTURE</i>  | 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.**

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

*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**

| <i>2025</i>              | <i>2024</i>              |
|--------------------------|--------------------------|
| <i>22,176,207,517.23</i> | <i>17,992,307,661.94</i> |

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

☐ **INVESTMENT IN SECURITIES.**

**a) Sovereign Wealth Fund**

|                               |                          |
|-------------------------------|--------------------------|
| <i>As at 31/12/2024</i>       | <i>17,759,270,684.92</i> |
| <i>Value as at 31/12/2025</i> | <i>19,219,441,720.62</i> |

**b) QUOTED COMPANIES.**

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

• **PAYABLES & OTHER LIABILITIES**

| <b>2025</b>                   |                  | <b>2024</b>      |
|-------------------------------|------------------|------------------|
| <i>Outstanding Gratuities</i> | 1,437,018,471.62 | 136,847,598.85   |
| <i>Contractor's arrears</i>   | 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                         |
|         | <i>External Loans</i>  |                       | -                         | 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 & 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         |                           |                           |
|         | <b>SUB-TOTAL</b>   | <b>200,620,219.72</b> | <b>287,942,176,555.33</b> | <b>100,461,044.55</b>     |
|         | <i>Internal Loans</i>  |                       |                           | <b>154,237,841,697.62</b> |
|         | 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          |
|         |  |                       | <b>14,464,176,560.05</b>  | <b>75,247,748,990.32</b>  |
|         | <b>TOTAL</b>   |                       | <b>302,406,353,115.38</b> | <b>229,485,590,687.94</b> |

## **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                        |                         | D  | C                        |                                   | TOTAL                   |                           |
|--------------|--------------------------|---------------------------|---------------------------|-------------------------|--------------------------|--------------------------|-----------------------|----------------------|-----------------------|--------------------------|-------------------------|--|--------------------------|-----------------------------------|-------------------------|---------------------------|
|              | SRA(NET)                 | VAT                       | ELECTRONIC MONEY TRANSFER | EXCHANGE DIFFERENCE     | INFRASTRUCTURE           | PROJECT GAZELLE          | SOLID MINERAL         | FOREX EQUALIZATION   | REFUND OF WHI STAM    | NLGN                     | AUGUMENTATION           | EXCESS CRUDE REFUND TO STATE ON FGN WITHDRAWAL | PRIT                     | NET-OFF TO STATE (5TH INSTALMENT) |                         | OTHER FAAC                |
|              | 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        | -  | -                        | -                                 | -                       | 20,885,230,618.40         |
| MARCH        | 4,378,093,427.83         | 8,190,712,588.45          | 485,664,769.09            | -                       | -                        | -                        | 225,442,840.79        | -                    | -                     | -                        | 3,326,873,385.01        | 1,500,222,814.37                               | -                        | -                                 | -                       | 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         | -                       | -  | -                        | 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         | -                       | -  | -                        | -                                 | -                       | 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         | -                       | -  | -                        | -                                 | -                       | 26,509,439,080.07         |
| JULY         | 6,109,030,927.71         | 8,486,821,955.36          | 404,398,837.61            | -                       | 306,333,800.64           | -                        | -                     | -                    | -                     | 6,756,756,756.76         | -                       | -  | -                        | -                                 | -                       | 31,318,631,270.27         |
| AUGUST       | 8,017,236,580.05         | 8,599,278,781.76          | 519,997,560.34            | -                       | 312,687,978.81           | -                        | -                     | -                    | -                     | -                        | -                       | -  | -                        | 4,534,478,194.00                  | -                       | 17,448,300,960.96         |
| SEPTEMBER    | 9,147,659,293.09         | 9,178,963,964.89          | 443,686,383.67            | -                       | 316,701,264.28           | -                        | -                     | -                    | -                     | -                        | -                       | -  | -                        | -                                 | 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          | 633,027,426.09            | -                       | -                        | -                        | -                     | -                    | -                     | -                        | -                       | -  | -                        | -                                 | -                       | 18,792,682,098.82         |
| DECEMBER     | 8,889,664,376.68         | 6,827,335,706.59          | 542,356,196.82            | -                       | -                        | -                        | -                     | -                    | -                     | -                        | -                       | -  | -                        | -                                 | 4,000,000,000.00        | 20,359,556,280.09         |
| <b>TOTAL</b> | <b>73,158,841,033.89</b> | <b>106,514,088,045.51</b> | <b>5,750,637,781.51</b>   | <b>5,359,965,953.79</b> | <b>34,216,216,216.23</b> | <b>10,000,000,000.00</b> | <b>225,442,840.79</b> | <b>79,101,305.61</b> | <b>138,333,543.89</b> | <b>25,270,025,839.79</b> | <b>3,912,210,258.81</b> | <b>7,150,198,442.26</b>                        | <b>12,000,000,000.00</b> | <b>4,534,478,194.00</b>           | <b>7,000,000,000.00</b> | <b>295,309,539,456.03</b> |

| NOTE 3             |   | 2025  |                          |                          |                         | ACTUAL 2024              |
|--------------------|---|---|--------------------------|--------------------------|-------------------------|--------------------------|
| TAX REVENUE        |   | ACTUAL  | BUDGET                   | VARIANCE                 |                         |                          |
| I2010101           | KTIRS   | PERSONAL TAXES (Eg.PAYE)                        | 19,795,514,904.43        | 20,000,000,000.00        | 204,485,095.57          | 13,690,914,018.15        |
| I2010301           | KTIRS   | Stamp Duty:Other Documents                      | 20,278,463.20            | 1,000,000,000.00         | 979,721,536.80          | 7,931,875.00             |
| I2010306           | KTIRS   | OTHER SERVICE TAXES                             | 2,001,013,205.74         | 3,000,000,000.00         | 998,986,794.26          | 2,599,287,790.24         |
| I2010303           | OFFICE OF THE ACCOUNTANT GENERAL                            |   | 10,400.00                | -                        | (10,400.00)             | 11,800.00                |
| I2010305           | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT           | Livestock Tax                                   | 2,262,600.00             | -                        | (2,262,600.00)          | 105,300.00               |
|                    | <b>TOTAL</b>  |   | <b>21,819,079,573.37</b> | <b>24,000,000,000.00</b> | <b>2,180,920,426.63</b> | <b>16,298,250,783.39</b> |
| 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            |
|                    | <b>TOTAL</b>  | <b>50,034,717.08</b>                            | <b>69,111,111.11</b>     | <b>19,076,394.03</b>     |                         | <b>9,028,668,447.74</b>  |
| NOTE 4             |   | 2025  |                          |                          |                         | ACTUAL 2024              |
| LICENCES - GENERAL |   | ACTUAL  | BUDGET                   | VARIANCE                 |                         |                          |
| SUBHEAD            | MINISTRY/DEPARTMENT / AGENCY                                | REVENUE SOURCE                                  |                          |                          |                         |                          |
| I2020132           | KTIRS   | Motor Vehicles Licences                         | 21,246,878.60            | 400,000,000.00           | 378,753,121.40          | 88,990,781.00            |
| I2020133           | KTIRS   | DRIVERS LICENCES                                | 10,570,900.00            | 100,000,000.00           | 89,429,100.00           | 6.00                     |
| I2020116           | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT           | Cattle Dealers License                          | 228,232.00               | -                        | (228,232.00)            | 3,370,600.00             |
| I2020134           | MINISTRY OF HEALTH  | Patent Medicine and Drug Stores License         | 80,000.00                | 2,000,000.00             | 1,920,000.00            | 30,000.00                |
| I2020135           | MINISTRY OF HEALTH  | Private School License                          | 600,000.00               | 7,550,000.00             | 6,950,000.00            | 4,870,000.00             |
| I2020136           | MINISTRY OF HEALTH  | Health Facilities License                       | 8,590,000.00             | 10,000,000.00            | 1,410,000.00            | 3,116,000.00             |
| I2020135           | MINISTRY OF WORKS,HOUSING AND TRANSPORT                     | private School Licenses-Driving School          | -                        | 300,000.00               | 300,000.00              | 710,000.00               |
| I2020135           | 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            |
| I2020135           | 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             |
| I2020135           | SUBEB   | Registration of Private Nursery/primary Schools | 5,563,000.00             | 150,000,000.00           | 144,437,000.00          | 3,592,168.00             |
| I2020130           | DEPARTMENT OF BANKING & FINANCE                             | CINEMATOGRAPH LICENCES                          | -                        | 5,000,000.00             | 5,000,000.00            | 38,000.00                |
| I2020116           | DEPARTMENT OF LIVESTOCK AND GRAZING RESERVE                 | Cattle Dealers License                          | 3,187,900.00             | 5,000,000.00             | 1,812,100.00            | -                        |
|                    | <b>SUB-TOTAL FOR LICENCES</b>                               | <b>SUB-TOTAL FOR LICENCES</b>                   | <b>63,371,910.60</b>     | <b>759,600,000.00</b>    | <b>696,228,089.40</b>   | <b>120,021,140.00</b>    |
|                    |   |   |                          |                          |                         |                          |
|                    |   |   |                          |                          |                         |                          |
|                    | <b>FEES - GENERAL</b>                                       | <b>FEES - GENERAL</b>                           | -                        | -                        | -                       | -                        |
|                    |   |   | -                        | -                        | -                       | -                        |
| SUBHEAD            | MINISTRY/DEPARTMENT / AGENCY                                | REVENUE SOURCE                                  | GRAND TOTAL              | APPROVED2025 BUDGET      | VARIANCE                | ACTUAL 2024              |
| I2020415           | KTIRS   | TRADE TESTING FEES                              | 15,959,474.00            | 100,000,000.00           | 84,040,526.00           | 17,035,950.00            |
| I2020439           | KTIRS   | AGENCY FEES                                     | 15,048,288.97            | 50,000,000.00            | 34,951,711.03           | 31,005,991.00            |

SUPPLEMENTARY NOTES

|          |   |   |                  |                  |                  |                  |
|----------|---|---|------------------|------------------|------------------|------------------|
| I2020490 | KTIRS   | CONTRACT AWARD FEES (LGS)                         | 1,808,362,833.51 | 1,500,000,000.00 | (308,362,833.51) | 771,983,081.00   |
| I2020427 | BUREAU FOR PUBLIC PROCUREMENT                         | Tenders fees                                      | 11,887,488.36    | 3,000,000,000.00 | 2,988,112,511.64 | 1,489,519.00     |
| I2020417 | 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 |
| I2020477 | OFFICE OF THE ACCOUNTANT GENERAL                      | MAST:Right of way                                 | -                | 50,000,000.00    | 50,000,000.00    | -                |
| I2020442 | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT     | Associatio fees                                   | 876,000.00       | 8,150,000.00     | 7,274,000.00     | 1,083,150.00     |
| I2020450 | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT     | inspection fees                                   | 1,019,000.00     | 20,000,000.00    | 18,981,000.00    | 239,700.00       |
| I2020470 | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT     | Farmland registration fees                        | -                | 20,000,000.00    | 20,000,000.00    | -                |
| I2020449 | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT     | Bussinees/Trade Operating Fees                    | 294,500.00       | 20,000,000.00    | 19,705,500.00    | 71,000.00        |
| I2020446 | MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT     | Agricultural/Vetinary service Fees                | 116,800.00       | -                | (116,800.00)     | 1,123,800.00     |
| I2020430 | MINISTRY OF HEALTH                                    | Professional Registration Fees                    | 13,726,000.00    | 2,750,000.00     | (10,976,000.00)  | 1,910,000.00     |
| I2020441 | MINISTRY OF HEALTH                                    | Laboratory fees                                   | 30,000.00        | 9,950,000.00     | 9,920,000.00     | 347,000.00       |
| I2020415 | MINISTRY OF WORKS,HOUSING AND TRANSPORT               | Trade Testing Fees                                | 89,000.00        | 500,000.00       | 411,000.00       | -                |
| I2020428 | MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS        | Fire Safety Certificate fees(853 FILLING STATION) | 335,500.00       | 10,265,000.00    | 9,929,500.00     | 70,000.00        |
| I2020453 | MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS        | Application fees                                  | 95,000.00        | -                | (95,000.00)      | -                |
| I2020449 | GOVERNMENT PRINTING DEPARTMENT                        | Bussiness/Trade operating fees                    | 15,039,875.00    | 50,000,000.00    | 34,960,125.00    | 4,960,838.00     |
| I2020430 | DEPARTMENT OF ESTA MENT & TRAINING                    | Professional Registration Fees                    | 30,800.00        | 12,000.00        | (18,800.00)      | -                |
| I2020452 | DEPARTMENT OF ESTA MENT & TRAINING                    | school tuition/reg/exermination fees              | 131,100.00       | 724,000.00       | 592,900.00       | -                |
| I2020453 | DEPARTMENT OF ESTA MENT & TRAINING                    | application fees                                  | 16,800.00        | 30,000.00        | 13,200.00        | -                |
| I2020465 | DEPARTMENT OF ESTA MENT & TRAINING                    | SPORT/RECREATIONAL FACILITIES FEES                | 21,000.00        | 154,000.00       | 133,000.00       | -                |
| I2020430 | DEPARTMENT OF HUMAN CAPITAL DEVELOPMENT               | Professional Registration fees                    | -                | 500,000.00       | 500,000.00       | -                |
| I2020430 | 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     |
| I2020430 | OFFICE OF THE AUDITOR GENERAL FOR STATE               | Professional Registration fees                    | 110,000.00       | 500,000.00       | 390,000.00       | 240,000.00       |
| I2020447 | MINISTRY OF LANDS AND PHYSICAL PLANNING               | Land Use Fees                                     | -                | -                | -                | 26,071,275.99    |
| I2020448 | MINISTRY OF LANDS AND PHYSICAL PLANNING               | Development Levies                                | 122,700.00       | -                | (122,700.00)     | 1,109,800.00     |
| I2020453 | MINISTRY OF LANDS AND PHYSICAL PLANNING               | Application Fees                                  | 15,000.00        | -                | (15,000.00)      | 13,115,000.00    |
| I2020459 | MINISTRY OF LANDS AND PHYSICAL PLANNING               | Right of Occupancy Fees                           | -                | -                | -                | 1,590,000.00     |
| I2020401 | HIGH COURTOF JUSTICE                                  | Court fees  | 24,020,988.00    | 30,000,000.00    | 5,979,012.00     | 12,355,190.00    |
| I2020417 | HIGH COURTOF JUSTICE                                  | contract registration fees                        | -                | 30,000,000.00    | 30,000,000.00    | -                |
| I2020401 | SHARIA COURT OF APPEAL                                | Court fees  | 1,198,600.00     | 500,000.00       | (698,600.00)     | 3,349,946.00     |
| I2020426 | SHARIA COURT OF APPEAL                                | Court Summons/Oath fees                           | -                | 5,000,000.00     | 5,000,000.00     | 73,100.00        |
| I2020449 | MINISTRY OF COMMERCE                                  | Business/Trade oprational fees                    | 5,895,000.00     | 240,000,000.00   | 234,105,000.00   | 7,759,500.00     |
| I2020453 | MINISTRY OF COMMERCE                                  | Application fees                                  | 110,000.00       | 30,000,000.00    | 29,890,000.00    | 19,100.00        |
| I2020449 | INVESTMENT PROMOTION AGENCY                           | Bussinees/Trade Operating Fees                    | -                | 70,000,000.00    | 70,000,000.00    | 119,052.00       |
| I2020449 | MINISTRY OF BASIC & SECONDARY EDUCATION               | Bussiness/Trade operating fees                    | 12,604,200.00    | 12,500,000.00    | (104,200.00)     | 2,770,000.00     |
| I2020453 | MINISTRY OF BASIC & SECONDARY EDUCATION               | Application Fees                                  | 115,000.00       | 3,000,000.00     | 2,885,000.00     | 810,000.00       |
| I2020453 | 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/EXERMINA TION 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                                       | Applocation 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       | -             |







SUPPLEMENTARY NOTES

| <b>INVESTMENT INCOME</b> |                                  |                                 |                          |                          |                         |                          |
|--------------------------|----------------------------------|---------------------------------|--------------------------|--------------------------|-------------------------|--------------------------|
| SUBHEAD                  | MINISTRY/DEPARTMENT / AGENCY     | REVENUE SOURCE                  | GRAND TOTAL              | APPROVED2025 BUDGET      | VARIANCE                | ACTUAL 2024              |
| I2021102                 | KTIRS                            | DIVIDEND RECEIVED               | 79,831,560.03            | 500,000,000.00           | 420,168,439.97          | 41,161,753.62            |
| I2021103                 | KTIRS                            | OTHER INVESTMENT INCOME         | 105,066,325.54           | 200,000,000.00           | 94,933,674.46           | 111,681,021.46           |
| I2021102                 | DEPARTMENT OF BANKING & FINANCE  | Dividend Received               | -                        | 60,000,000.00            | 60,000,000.00           | 31,991,915.00            |
| I2021103                 | DEPARTMENT OF BANKING & FINANCE  | Other investment Income         | -                        | 73,624,495.00            | 73,624,495.00           | 2,304,338.80             |
|                          |                                  | <b>SUB-TOTAL FOR INVESTMENT</b> | <b>184,897,885.57</b>    | <b>833,624,495.00</b>    | <b>648,726,609.43</b>   | <b>187,139,028.88</b>    |
| <b>INTEREST EARNED</b>   |                                  |                                 |                          |                          |                         |                          |
| SUBHEAD                  | MINISTRY/DEPARTMENT / AGENCY     | REVENUE SOURCE                  | GRAND TOTAL              | APPROVED2025 BUDGET      | VARIANCE                | ACTUAL 2024              |
| I2021210                 | OFFICE OF THE ACCOUNTANT GENERAL | Interest on Bank Deposit        | -                        | 300,000,000.00           | 300,000,000.00          | 46,374,566.01            |
|                          |                                  | <b>SUB-TOTAL FOR INTEREST</b>   | <b>-</b>                 | <b>300,000,000.00</b>    | <b>300,000,000.00</b>   | <b>46,374,566.01</b>     |
| <b>2025</b>              |                                  |                                 |                          |                          |                         |                          |
|                          |                                  |                                 | ACTUAL                   | BUDGET                   | VARIANCE                | ACTUAL 2024              |
|                          | IGR (TAX & NON-TAX)              |                                 | 27,228,969,318.77        | 51,849,939,973.13        | 24,620,970,654.36       | 21,684,968,278.31        |
|                          | PARASTATALS                      |                                 | 33,488,252,897.50        | 13,108,873,445.73        | (20,379,379,451.77)     | 7,769,411,168.05         |
|                          | <b>SUB-TOTAL</b>                 |                                 | <b>60,717,222,216.27</b> | <b>64,958,813,418.86</b> | <b>4,241,591,202.59</b> | <b>29,454,379,446.36</b> |
|                          | REFUND FROM FGN                  |                                 | 50,034,717.08            | 69,111,111.11            | 19,076,394.03           | 9,028,668,447.74         |
|                          | <b>GRAND TOTAL IGR</b>           |                                 | <b>60,767,256,933.35</b> | <b>65,027,924,529.97</b> | <b>4,260,667,596.62</b> | <b>38,483,047,894.10</b> |

SUPPLEMENTARY NOTES

| NOTE 5     | <b>DIVIDEND 2025</b> |
|------------|----------------------|
| 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           |
|            | <b>67,148,728.44</b> |



SUPPLEMENTARY NOTES

|   |  |  |                |                |                |                  |
|---|--|--|----------------|----------------|----------------|------------------|
| 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 DMSA 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   |                    |                   | -                  |   |
| 02% 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  |                    | 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/Agency  | BED  | PHC | OTHERS                  | ACTUAL                  | BUDGET                   | VARIANCE                 |                         |             |
| <b>01</b>                          | <b>ADMINISTRATIVE SECTOR</b>                               | -    | -   | -                       | -                       | -                        | -                        | -                       |             |
| 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            | 8,629,556.00             | 2,239,625.76             | 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            |             |
| 0011101300300                      | 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           |             |
|                                    |  | -    | -   | <b>2,929,625,426.83</b> | <b>2,929,625,426.83</b> | <b>22,607,272,167.82</b> | <b>19,677,646,740.99</b> | <b>2,251,025,617.47</b> |             |
| <b>02</b>                          | <b>ECONOMIC SECTOR</b>                                     | -    | -   | -                       | -                       | -                        | -                        | -                       |             |
| 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                     | 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      | 17,231,356.32     | 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 |
| <b>03</b>     | <b>LAW &amp; JUSTICE</b>                                      |                   |                  |                  |                   |                   |                  |                  |
| 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 |
| <b>05</b>     | <b>SOCIAL SECTOR</b>  |                   |                  |                  |                   |                   |                  |                  |
| 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            |
|              | <b>SUB-TOTAL SOCIAL SECTOR</b>           | <b>26,551,920,795.14</b> | <b>9,583,770,864.27</b> | <b>703,045,755.57</b>   | <b>36,838,737,414.98</b> | <b>40,288,958,134.85</b> | <b>3,880,739,803.19</b>  | <b>27,874,404,140.64</b> |
|              | <b>GRAND TOTAL</b>                       | <b>26,551,920,795.14</b> | <b>9,583,770,864.27</b> | <b>8,827,110,112.32</b> | <b>44,962,801,771.73</b> | <b>68,192,329,230.86</b> | <b>23,660,046,542.45</b> | <b>33,752,613,484.54</b> |

| NOTE 11.B CONSOLIDATED REVENUE FUND (CRF) |  | 2025                 |     |                       |                       |                         |                         | ACTUAL 2024           |
|---|--|----------------------|-----|-----------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| CODE                                      | Ministries/Agencie                                     | BED                  | PHC | OTHERS                | ACTUAL                | BUDGET                  | VARIANCE                |                       |
| <b>01</b>                                 | <b>ADMINISTRATIVE SECTOR</b>                           |                      |     |                       |                       |                         |                         |                       |
| 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 Estblishment, 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                   | -                    | -   | -                     | -                     | -                       | -                       | -                     |
|   | <b>SUB-TOTAL</b>                                       | -                    | -   | <b>388,224,880.08</b> | <b>388,224,880.08</b> | <b>478,432,947.30</b>   | <b>90,208,067.22</b>    | <b>405,043,532.25</b> |
| <b>02</b>                                 | <b>ECONOMIC SECTOR</b>                                 |                      |     |                       |                       |                         |                         |                       |
| 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         |
|   | <b>SUB-TOTAL</b>                                       | -                    | -   | <b>23,115,664.15</b>  | <b>23,115,664.15</b>  | <b>38,152,380.00</b>    | <b>15,036,715.85</b>    | <b>21,566,441.94</b>  |
| <b>03</b>                                 | <b>LAW &amp; JUSTICE</b>                               |                      |     |                       |                       |                         |                         |                       |
| 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                  |
|   | <b>SUB TOTAL</b>                                       | -                    | -   | <b>22,752,002.88</b>  | <b>22,752,002.88</b>  | <b>55,729,015.38</b>    | <b>32,977,012.50</b>    | <b>19,908,002.52</b>  |
| <b>05</b>                                 | <b>SOCIAL SECTOR</b>                                   |                      |     |                       |                       |                         |                         |                       |
| 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         |
|   | <b>SUB-TOTAL SOCIAL SECTOR</b>                         | <b>28,836,376.56</b> | -   | -                     | <b>28,836,376.56</b>  | <b>1,009,652,529.55</b> | <b>980,816,152.99</b>   | <b>28,836,376.56</b>  |
|   | <b>GRAND TOTAL</b>                                     | <b>28,836,376.56</b> | -   | <b>434,092,547.11</b> | <b>462,928,923.67</b> | <b>1,581,966,872.23</b> | <b>1,119,037,948.56</b> | <b>475,354,353.27</b> |

| NOTE II.C ALLIED SALARY |   | 2025                  |                       |                       |                         |                         |                         |                         | ACTUAL 2024 |
|-------------------------|---|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|
| CODE                    | Ministries/Agencie  | BED                   | PHC                   | OTHERS                | ACTUAL                  | BUDGET                  | VARIANCE                |                         |             |
| <b>01</b>               | <b>ADMINISTRATIVE SECTOR</b>  |                       |                       |                       |                         |                         |                         |                         |             |
| 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            |             |
| -                       | <b>SUB-TOTAL FOR ADMIN SECTOR</b>   | -                     | -                     | <b>346,130,507.09</b> | <b>346,130,507.09</b>   | <b>42,862,877.53</b>    | <b>(303,267,629.56)</b> | <b>51,314,387.08</b>    |             |
| <b>02</b>               | <b>ECONOMIC SECTOR</b>  |                       |                       |                       |                         |                         |                         |                         |             |
| 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)            | -                       |             |
| -                       | <b>SUB-TOTAL FOR ECONOMIC SECTOR</b>  | -                     | -                     | <b>15,432,000.00</b>  | <b>15,432,000.00</b>    | <b>23,142,952.00</b>    | <b>7,710,952.00</b>     | <b>10,194,000.00</b>    |             |
| <b>03</b>               | <b>LAW &amp; JUSTICE SECTOR</b>   |                       |                       |                       |                         |                         |                         |                         |             |
| 032600100100            | Ministry of Justice   | -                     | -                     | 960,000.00            | 960,000.00              | 2,880,000.00            | 1,920,000.00            | -                       |             |
| -                       | <b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>   | -                     | -                     | <b>960,000.00</b>     | <b>960,000.00</b>       | <b>2,880,000.00</b>     | <b>1,920,000.00</b>     | -                       |             |
| <b>05</b>               | <b>SOCIAL SECTOR 05</b>   |                       |                       |                       |                         |                         |                         |                         |             |
| 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            | 6,300,000.00            | 300,000.00              | 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 Psychiatric)                     | -                     | 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           |             |
| 0533500100100           | 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              |             |
| -                       | <b>SUB-TOTAL FOR SOCIAL SECTOR</b>  | <b>461,003,226.00</b> | <b>563,183,307.47</b> | <b>170,018,000.00</b> | <b>1,194,204,533.47</b> | <b>1,471,624,500.61</b> | <b>277,419,967.14</b>   | <b>1,159,154,413.28</b> |             |
| -                       | <b>GRAND TOTAL</b>  | <b>461,003,226.00</b> | <b>563,183,307.47</b> | <b>186,410,000.00</b> | <b>1,556,727,040.56</b> | <b>1,540,510,330.14</b> | <b>(16,216,710.42)</b>  | <b>1,220,662,800.36</b> |             |

| NOTE II      |                       | 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        | 3,218,674,595.75         |             |
| 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          | 88,061,778,325.01        | 40,288,958,134.85        | 2,227,179,809.84         | 25,239,431,592.24        |             |
|              | <b>TOTAL SALARIES</b> | <b>27,041,760,397.70</b> | <b>10,146,954,171.74</b> | <b>9,793,743,166.52</b> | <b>46,982,457,735.96</b> | <b>68,192,329,230.86</b> | <b>21,209,871,494.90</b> | <b>32,003,801,912.83</b> |             |

**NOTE 12: OVERHEAD COST**

| NOTE 12 OVERHAD COST |   | 2025 |     |                          |                          |                          |                         |                          | ACTUAL 2024 |
|----------------------|---|------|-----|--------------------------|--------------------------|--------------------------|-------------------------|--------------------------|-------------|
| CODE                 | Ministries/Agence   | BED  | PHC | OTHERS                   | ACTUAL                   | BUDGET                   | VARIANCE                |                          |             |
| <b>01</b>            | <b>ADMINISTRATIVE SECTOR</b>  |      |     |                          |                          |                          |                         |                          |             |
| 01100100100          | 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         |             |
| 01100100200          | 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           |             |
| 01113200100          | 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            | 17,800,000.00            | 4,594,900.00            | 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            | 10,651,068.00            | 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               |             |
| 0149003500100        | Local Government Staff Pension Board                                | -    | -   | 1,224,648.00             | 1,224,648.00             | 1,224,648.00             | -                       | 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                   | -    | -   | -                        | -                        | -                        | -                       | -                        |             |
| -                    | <b>SUB-TOTAL FOR ADMIN SECTOR</b>                                   | -    | -   | <b>23,518,540,059.87</b> | <b>23,518,540,059.87</b> | <b>30,882,406,076.10</b> | <b>7,363,866,016.23</b> | <b>20,361,779,257.67</b> |             |
| <b>02</b>            | <b>ECONOMIC SECTOR</b>  |      |     |                          |                          |                          |                         |                          |             |
| 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            | 150.58                   | 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                                   | -                | -              | -                        | -                        | -                        | -                        | -                        |
| -            | <b>SUB-TOTAL FOR ECONOMIC SECTOR</b>                               | -                | -              | <b>25,697,278,640.59</b> | <b>25,697,278,640.59</b> | <b>45,516,216,554.98</b> | <b>19,818,937,914.39</b> | <b>11,490,332,060.90</b> |
| 03           | <b>LAW &amp; JUSTICE</b>   | -                | -              | -                        | -                        | -                        | -                        | -                        |
| 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             |
| -            | <b>SUB-TOTAL FOR LAW &amp; JUSTICE SECTOR</b>                      | -                | -              | <b>1,460,443,987.80</b>  | <b>1,460,443,987.80</b>  | <b>1,932,338,022.55</b>  | <b>471,894,034.75</b>    | <b>878,145,449.18</b>    |
| 05           | <b>SOCIAL SECTOR</b>   | -                | -              | -                        | -                        | -                        | -                        | -                        |
| 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 | -                       | -                     | -                        | -                        | -                        | -                        | -                        |
| -            | <b>SUB-TOTAL SOCIAL SECTOR</b>                           | <b>2,415,149,598.00</b> | <b>596,299,178.71</b> | <b>871,316,798.37</b>    | <b>3,882,765,575.08</b>  | <b>11,446,465,139.87</b> | <b>7,563,699,564.79</b>  | <b>4,808,495,882.10</b>  |
| -            | <b>GRAND TOTAL</b>                                       | <b>2,415,149,598.00</b> | <b>596,299,178.71</b> | <b>51,547,579,486.63</b> | <b>54,559,028,263.34</b> | <b>89,777,425,793.50</b> | <b>35,218,397,530.16</b> | <b>37,538,752,649.85</b> |

| NOTE 12: OVERHEAD COST |                       | 2025                    |                       |                          |                          | 2024                     |                          | ACTUAL 2024              |
|------------------------|-----------------------|-------------------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|                        |                       | BED                     | PHC                   | OTHERS                   | ACTUAL                   | BUDGET                   | VARIANCE                 |                          |
|                        |                       |                         |                       |                          | 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         |
|                        | <b>TOTAL SALARIES</b> | <b>2,415,149,598.00</b> | <b>596,299,178.71</b> | <b>51,547,579,486.63</b> | <b>54,559,028,263.34</b> | <b>89,777,425,793.50</b> | <b>35,218,397,530.16</b> | <b>37,538,752,649.85</b> |

SUPPLEMENTARY NOTES

| <i>10% salary contribution to SUBEB</i> |                      |
|---|----------------------|
| <b>MONTHS</b>                           | <b>AMOUNT</b>        |
| 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         |
| <b>TOTAL</b>                            | <b>53,566,248.00</b> |

| <i>2.5% contribution to LGSPB</i> |                       |
|-----------------------------------|-----------------------|
| <b>MONTHS</b>                     | <b>AMOUNT</b>         |
| 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         |
| <b>TOTAL</b>                      | <b>315,999,996.00</b> |
| <b>GRAND TOTAL</b>                | <b>369,566,244.00</b> |

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         | 3,894,693.66         | 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         | 5,133,531.02         | 4,494,398.32         | 727,845.39          | 210,860.94          | 520,071.84          | 753,045.39          | 4,085,865.39         | 29,709,174.59         |
| 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        | 2,206,376.30        | 1,521,313.61        | 8,085,630.73         | 81,554,227.53         |
| <b>TOTAL</b>                        | <b>12,559,329.53</b> | <b>16,884,786.19</b> | <b>6,490,612.09</b> | <b>80,659,313.83</b> | <b>46,580,385.96</b> | <b>17,407,252.62</b> | <b>16,511,675.64</b> | <b>7,822,786.89</b> | <b>7,333,620.94</b> | <b>7,077,497.73</b> | <b>5,145,056.87</b> | <b>15,976,464.50</b> | <b>240,448,782.79</b> |

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             |
|         | <b>SUB TOTAL</b>   | <b>99,388.66</b> | <b>75,866,314.01</b> | <b>75,965,702.67</b> |             | <b>74,074,864.45</b> |
|         | <b>TOTAL</b>   |                  | <b>75,965,702.67</b> |                      |             | <b>74,074,864.45</b> |

| INVESTMENT  | 2025    |       |                          | 2024                 |               |                          | DIFFERENCE (PRICE) | DIFFERENCE (HOLDING)   |
|---|---------|-------|--------------------------|----------------------|---------------|--------------------------|--------------------|------------------------|
|   | HOLDING | PRICE | VALUED                   | HOLDING              | PRICE         | VALUED                   |                    |                        |
| <i>Sterling Bank Plc</i>                                  |         |       |                          |                      | 3.65          | 52,214,017.35            | (5.65)             | -                      |
| <i>FBN Holding</i>  |         |       |                          |                      | 29.00         | 59,993,373.00            | (29.00)            | -                      |
| <i>UBN Plc</i>  |         |       |                          |                      | 11.50         | 128,915.00               | (11.50)            | -                      |
| <i>Access Bank Plc</i>                                    |         |       |                          |                      | 24.55         | 491,000,000.00           | (24.55)            | -                      |
| <i>Unity Bank Plc</i>                                     |         |       |                          |                      | 1.51          | 8,637,166.78             | (1.51)             | -                      |
| <i>Zenith Bank Plc</i>                                    |         |       |                          |                      | 50.80         | 19,488,150.00            | (50.80)            | -                      |
| <i>Flour Mill NIG. PLC</i>                                |         |       |                          |                      | 31.25         | 1,032,625.00             | (31.25)            | -                      |
| <i>FBN HOLDING PLC</i>                                    |         |       |                          |                      | 32.20         | 9,047,974.60             | (32.20)            | -                      |
| <i>Forte Oil</i>  |         |       |                          |                      | -             | -                        | -                  | -                      |
| <i>Flour Mill Plc</i>                                     |         |       |                          |                      | -             | -                        | -                  | -                      |
| <i>FCMB</i>   |         |       |                          |                      | 7.50          | 183,000.00               | (7.50)             | -                      |
| <i>UBN Plc</i>  |         |       |                          |                      | -             | -                        | -                  | -                      |
| <i>Unity Bank Plc</i>                                     |         |       |                          |                      | 1.51          | 164,102.27               | (1.51)             | -                      |
| <i>FCMB Group Plc</i>                                     |         |       |                          |                      | -             | -                        | -                  | -                      |
| <i>Jatiz Bank Plc</i>                                     |         |       |                          |                      | 2.92          | 876,000,000.00           | (2.92)             | -                      |
| <i>Jatiz Bank Plc</i>                                     |         |       |                          |                      | 3.34          | 38,677,200.00            | (3.34)             | -                      |
| <i>URBAN DEV. BANK OF NIG</i>                             |         |       |                          |                      | -             | -                        | -                  | -                      |
| <i>KANKARA PHARMACEUTICAL KAOLINE COMPANY</i>             |         |       |                          |                      | -             | -                        | -                  | -                      |
| <i>NEW AFRICAN MERCHANT BANK</i>                          |         |       |                          |                      | -             | -                        | -                  | -                      |
| <i>Jatiz Bank Plc</i>                                     |         |       |                          |                      | -             | -                        | -                  | -                      |
| <i>BUA CEMENT COMPANY</i>                                 |         |       |                          |                      | 93.00         | 627,750.00               | (93.00)            | -                      |
| <i>NIGER DELTA POWER HOLDING COMPANY</i>                  |         |       |                          |                      | 1.00          | 14,744,294.00            | (1.00)             | -                      |
| <i>KIPDECO</i>  |         |       |                          |                      | 1.00          | 104,276,981.00           | (1.00)             | -                      |
| <i>Finmal finance company ltd</i>                         |         |       | 1,435,630,539.78         |                      |               |                          |                    |                        |
| <i>APT Securities and fund ltd</i>                        |         |       | 118,941,260.42           |                      |               |                          |                    |                        |
| <i>NewDevco finance service company</i>                   |         |       | 52,214,017.35            |                      |               |                          |                    |                        |
| <b>SUB TOTAL A</b>  | -       | -     | <b>1,606,785,817.55</b>  | -                    | <b>296.73</b> | <b>1,676,215,549.00</b>  | <b>(296.73)</b>    | -                      |
| <i>NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$</i> |         |       | 19,219,441,720.62        | 7,517,991.79         |               | 11,542,372,795.19        | -                  | (19,219,441,720.62)    |
| <i>NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE)\$</i>  |         |       | -                        | 2,165,403.72         |               | 3,324,544,331.32         | -                  | (2,165,403.72)         |
| <i>NIG. SOVEREIGN WEALTH INVEST. AUTHORITY (STATE) \$</i> |         |       | -                        | 1,883,901.23         |               | 2,892,353,558.42         | -                  | (1,883,901.23)         |
| <b>SUB TOTAL B</b>  | -       |       | <b>19,219,441,720.62</b> | <b>11,567,296.74</b> |               | <b>17,759,270,684.92</b> | -                  | <b>(11,567,296.74)</b> |
| <b>GRAND TOTAL C (A+B)</b>                                | -       |       | <b>20,826,227,538.17</b> | <b>11,567,296.74</b> |               | <b>19,435,486,233.92</b> | -                  | <b>(11,567,296.74)</b> |

**NOTE 25**

**SUMMARY OF GRATUITY AND ACCRUED PENSION JANUARY TO DECEMBER 2025**

| <b>MONTH</b>                      | <b>NO. OF BENEF.</b>  | <b>GRATUITY</b>         | <b>ACC. PENSION</b>   | <b>TOTAL</b>              |
|-----------------------------------|---|-------------------------|-----------------------|---------------------------|
| 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            |
|                                   |   |                         |                       | -                         |
|                                   |   |                         |                       | -                         |
|                                   |   |                         |                       | -                         |
|                                   |   |                         |                       | -                         |
|                                   |   |                         |                       | -                         |
|                                   |   |                         |                       | -                         |
| <b>TOTAL</b>                      | -   | <b>1,238,955,339.90</b> | <b>198,063,131.72</b> | <b>1,437,018,471.62</b>   |
|                                   |   |                         |                       |                           |
|                                   |   |                         |                       |                           |
| <b>GRATUITY FOR THE YEAR 2025</b> |   |                         |                       |                           |
| 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        |                       |                           |
| <b>TOTAL</b>                      | -   | <b>8,233,872,916.95</b> |                       | <b>8,233,872,916.95</b>   |
| <b>PAYABLE</b>                    |   |                         |                       | <b>(8,233,872,916.95)</b> |

SUPPLEMENTARY NOTES

| NOTE 26 | BORROWINGS   | 2025                  |                           | 2024                      |
|---------|--|-----------------------|---------------------------|---------------------------|
|         |  | N                     | N                         | N                         |
|         | <i>External Loans</i>  |                       | -                         | 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 & 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         |                           |                           |
|         | <b>SUB-TOTAL</b>   | <b>200,620,219.72</b> | <b>287,942,176,555.33</b> | <b>100,461,044.55</b>     |
|         | <i>Internal Loans</i>  |                       |                           | <b>154,237,841,697.62</b> |
|         | 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          |
|         |  |                       | <b>14,464,176,560.05</b>  | <b>75,247,748,990.32</b>  |
|         | <b>TOTAL</b>   |                       | <b>302,406,353,115.38</b> | <b>229,485,590,687.94</b> |

**NOTE 27: CAPITAL EXPENDITURE**

| NOTE 27: CAPITAL EXPENDITURE |   | 2025 |     |                   |                   |                   | BUDGET            | VARIANCE          | ACTUAL 2024 |
|------------------------------|---|------|-----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| CODE                         | Ministries/Agency   | BED  | PHC | OTHERS            | ACTUAL            | BUDGET            | VARIANCE          | ACTUAL 2024       |             |
| -                            | <b>ADMINISTRATIVE SECTOR</b>  |      |     |                   |                   |                   |                   |                   |             |
| 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 |             |
| -                            | <b>ECONOMIC SECTOR</b>  |      |     |                   |                   |                   |                   |                   |             |
| 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    |             |

|              |   |                   |                |                    |                    |                    |                   |                    |
|--------------|---|-------------------|----------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| 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    | -              | -                  | 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            |
| -            | -                               | -                        | -                        | -                         | -                         | -                         | -                         | -                         |
| -            | <b>SUB-TOTAL SOCIAL SECTOR</b>  | <b>13,900,843,243.82</b> | <b>27,891,423,172.17</b> | <b>15,322,393,043.49</b>  | <b>57,114,659,459.48</b>  | <b>209,223,915,313.73</b> | <b>152,109,255,854.25</b> | <b>37,708,621,604.33</b>  |
| -            | <b>GRAND TOTAL</b>              | <b>13,900,843,243.82</b> | <b>27,891,423,172.17</b> | <b>217,759,981,980.42</b> | <b>259,552,248,396.41</b> | <b>534,274,694,489.22</b> | <b>274,590,128,092.81</b> | <b>238,460,788,925.92</b> |

| NOTE 27: CAPITAL EXPENDITURE |                       | 2025                     |                          |                           |                           | 2024                      |                           |
|------------------------------|-----------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|                              |                       | BED                      | PHC                      | OTHERS                    | ACTUAL                    | BUDGET                    | VARIANCE                  |
|                              |                       |                          |                          |                           | 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         |
| 020000000000                 | ECONOMIC              | -                        | -                        | 174,716,940,468.69        | 174,716,940,468.69        | 264,121,121,138.65        | 89,404,180,669.96         |
| 030000000000                 | LAW & JUSTICE         | -                        | -                        | 1,669,162,040.00          | 1,669,162,040.00          | 2,250,725,250.00          | 581,563,210.00            |
| 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        |
|                              | <b>TOTAL SALARIES</b> | <b>13,900,843,243.82</b> | <b>27,891,423,172.17</b> | <b>217,759,981,980.42</b> | <b>259,552,248,396.41</b> | <b>534,274,694,489.22</b> | <b>274,722,446,092.81</b> |

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

|  | <b>TOTAL EXPENDITURE</b> | <b>CAPITAL EXPENDITURE</b> | <b>RECURRENT EXPENDITURE</b> | <b>GENERAL PUBLIC SERVICE</b> |
|--|--------------------------|----------------------------|------------------------------|-------------------------------|
| <b>GENERAL PUBLIC SERVICES</b>           |                          | <b>CAPITAL EXP.</b>        | <b>RECURRENT EXP.</b>        | <b>TOTAL EXP.</b>             |
| 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 PLANING & 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                |
| <b>SUB TOTAL</b>                         |                          | <b>31,604,495,708.53</b>   | <b>43,309,957,073.42</b>     | <b>74,914,452,781.95</b>      |
| <b>DEFENSE</b>                           |                          |                            |                              |                               |
| MILITARY                                 |                          | -                          | -                            | -                             |
| CIVIL DEFENSE                            |                          | 3,630,732,800.40           | 273,656,750.00               | 3,904,389,550.40              |
| R&D DEFENSE                              |                          | -                          | -                            | -                             |
| <b>SUB TOTAL</b>                         |                          | <b>3,630,732,800.40</b>    | <b>273,656,750.00</b>        | <b>3,904,389,550.40</b>       |
| <b>PUBLIC ORDER &amp; SAFETY</b>         |                          |                            |                              |                               |
| 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                |
| <b>SUB TOTAL</b>                         |                          | <b>1,669,162,040.00</b>    | <b>1,460,443,987.80</b>      | <b>3,129,606,027.80</b>       |
| <b>ECONOMIC</b>                          |                          |                            |                              |                               |
| 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                |
| <b>SUB TOTAL</b>                         |                          | <b>112,723,882,607.18</b>  | <b>1,212,467,398.05</b>      | <b>113,936,350,005.23</b>     |
| <b>ENVIRONMENTAL PROTECTION</b>          |                          |                            |                              |                               |
| 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                |
| <b>SUB TOTAL</b>                         |                          | <b>6,104,205,879.40</b>    | <b>32,637,683.37</b>         | <b>6,136,843,562.77</b>       |
| <b>HOUSING &amp; COMMUNITY DEV.</b>      |                          |                            |                              |                               |
| 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             |
| <b>SUB TOTAL</b>                         |                          | <b>48,875,374,965.49</b>   | <b>159,515,760.00</b>        | <b>49,034,890,725.49</b>      |

SUPPLEMENTARY NOTES

|  |  |                           |                          |                           |
|--|--|---------------------------|--------------------------|---------------------------|
| <b>HEALTH</b>                            |  |                           |                          |                           |
|  | 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                   | -                         | -                        | -                         |
|  | <b>SUB TOTAL</b>                         | <b>27,891,423,172.17</b>  | <b>596,299,178.71</b>    | <b>28,487,722,350.88</b>  |
| <b>RECREATION, CULTURE AND RELIGIOUN</b> |  |                           |                          |                           |
|  | 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             |
|  | <b>SUB TOTAL</b>                         | <b>5,183,500,020.16</b>   | <b>4,263,387,696.92</b>  | <b>9,446,887,717.08</b>   |
| <b>EDUCATION</b>                         |  |                           |                          |                           |
|  | 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            |
|  | <b>SUB TOTAL</b>                         | <b>13,900,843,243.82</b>  | <b>2,415,149,598.00</b>  | <b>16,315,992,841.82</b>  |
| <b>SOCIAL PROTECTION</b>                 |  |                           |                          |                           |
|  | 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            |
|  | <b>SUB TOTAL</b>                         | <b>7,968,627,959.26</b>   | <b>835,513,137.07</b>    | <b>8,804,141,096.33</b>   |
|  | <b>GRAND TOTAL</b>                       | <b>259,552,248,396.41</b> | <b>54,559,028,263.34</b> | <b>314,111,276,659.75</b> |

| STON SEGMENT OF NGDA BY KATSINA STATE, 2024 |                      |                |              |                             |                               |                               |        |       |                           |                              |   |                            |                                      |       |      |      |         |           |             |                              |                                |
|---|----------------------|----------------|--------------|-----------------------------|-------------------------------|-------------------------------|--------|-------|---------------------------|------------------------------|---|----------------------------|--------------------------------------|-------|------|------|---------|-----------|-------------|------------------------------|--------------------------------|
| SN  | ECONOMIC EMPOWERMENT | SK ORIENTATION | POVERTY FEE  | EMPOWERMENT TO HUMAN HEALTH | EMBARLING SKILL AND KNOWLEDGE | HOUSING AND URBAN DEVELOPMENT | GENDER | YEARS | ENVIRONMENTAL IMPROVEMENT | WATER RESOURCE AND RURAL DEV | INFORMATION AND COMMUNICATION TECHNOLOG | GROWING THE PRIVATE SECTOR | REFORMS OF GOVERNMENT AND GOVERNANCE | POWER | RAIL | ROAD | AIRWAYS | SEA PORTS | SUPPLYING   | WATER AND GAS INFRASTRUCTURE | 2024 TOTAL CAPITAL EXPENDITURE |
|   | 2025/26/35144        |                | 250062739526 | 270142377617                | 250082124332                  | 250142377622                  |        |       | 25002620940               | 2501763550000                | 25021670722                             | 250032475020               | 250040022183                         |       |      |      |         |           | 25007453873 |                              | 25022283960                    |

SUPPLEMENTARY NOTES

**CAPITAL EXPENDITURE BY GEO LOCATION SEGMENT OF NCOA**

|                    | <b>LGA</b>        | <b>AMOUNT</b>     | <b>TOTAL CAPITAL EXPENDITURE</b> |
|--------------------|-------------------|-------------------|----------------------------------|
| <b>DAURA ZONE</b>  |                   |                   |                                  |
|                    | 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  |                                  |
|                    | <b>TOTAL EXP.</b> |                   | <b>35,039,553,533.52</b>         |
| <b>FUNTUA ZONE</b> |                   |                   |                                  |
|                    | 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    |                                  |
|                    | <b>TOTAL EXP.</b> |                   | <b>89,545,525,696.76</b>         |

SUPPLEMENTARY NOTES

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

**NOTE 27: ASSETS FOR THE PERIOD**

| 07.1 LAND & BUILDING |  | 2025             |                   |                  |                   | BUDGET            | VARIANCE          | ACTUAL 2024      |
|----------------------|--|------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|
| CODE                 | Ministries/Agencie   | BED              | PHC               | OTHERS           | ACTUAL            | BUDGET            | VARIANCE          | ACTUAL 2024      |
| 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     | 82,193,498.71     | 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 |
|              | <b>SUB-TOTAL LAND &amp; BUILDING</b> | <b>3,418,324,635.25</b> | <b>12,868,717,442.61</b> | <b>18,504,153,596.19</b> | <b>34,791,195,674.05</b> | <b>108,233,510,916.63</b> | <b>73,442,315,242.58</b> | <b>27,606,787,069.15</b> |                |

| 07.2 INFRASTRUCTURE |   | 2025 |     |                   |                   |                   |                   | ACTUAL 2024       |                   |
|---------------------|---|------|-----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CODE                | Ministries/Agencie  | BED  | PHC | OTHERS            | ACTUAL            | BUDGET            | VARIANCE          |                   |                   |
| 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  | 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      | 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     | 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  | 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     | 50,000,000.00     | 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     | 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      | 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  | 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     | 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    | 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)  | (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    | 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     | 16,062,277.49     | 41,842,400.00     |
| 012500100100        | Office of the Head of Civil Service of the State (HOCS)             | -    | -   | 547,203,648.80    | 547,203,648.80    | 613,806,010.53    | 66,602,361.73     | 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     | 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     | 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     | 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    | 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)   | (40,197,638.86)   | -                 |
| 014700100100        | Civil Service Commission  | -    | -   | 3,500,000.00      | 3,500,000.00      | 12,909,314.52     | 9,409,314.52      | 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 | 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     | 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    | 164,129,900.00    | 279,625,568.55    |
| 016300300100        | Pilgrims Welfare Board  | -    | -   | 12,770,000.00     | 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     | 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     | 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  | 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)  | (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  | 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     | 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  | 2,260,198,382.60  | 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  | 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  | 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  | 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    | 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     | 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     | 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     | 57,628,142.27     | -                 |
| 022205300100        | Department of Market Development                                    | -    | -   | 299,626,000.00    | 299,626,000.00    | 300,536,169.00    | 910,169.00        | 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  | 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    | 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    | 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 | 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    | 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  | 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 | 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    | 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  | 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      | 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    | 216,967,860.49    | 430,728,026.67    |
| 031805300100        | Sharia Court of Appeal  | -    | -   | 250,730,400.00    | 250,730,400.00    | 493,256,000.00    | 242,525,600.00    | 242,525,600.00    | 309,930,778.37    |

|              |  |                         |                         |                           |                           |                           |                           |                           |
|--------------|--|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 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          |
|              | <b>SUB-TOTAL INFRASTRUCTURE</b>                                    | <b>8,107,908,497.58</b> | <b>3,844,179,123.11</b> | <b>143,413,032,758.89</b> | <b>155,365,120,379.58</b> | <b>318,297,003,010.95</b> | <b>162,931,882,631.37</b> | <b>173,598,014,262.18</b> |

| 27.3 TRANSPORT EQUIPMENT |   | 2025                  |                       |                          |                          |                          |                         | ACTUAL 2024             |
|--------------------------|---|-----------------------|-----------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| CODE                     | Ministries/Agency   | BED                   | PHC                   | OTHERS                   | ACTUAL                   | BUDGET                   | VARIANCE                | ACTUAL 2024             |
| 01113200100              | 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 (HOCSS)            | -                     | -                     | 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           |
|                          | <b>SUB-TOTAL TRANSPORT &amp; EQUIPMENTS</b>                         | <b>351,484,100.00</b> | <b>394,309,791.41</b> | <b>20,123,657,696.11</b> | <b>20,869,451,587.52</b> | <b>29,878,252,038.41</b> | <b>9,008,800,450.89</b> | <b>4,684,670,654.30</b> |

| 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            |
|                       | <b>SUB-TOTAL OFFICE EQUIPMENTS</b>                             | <b>118,169,886.04</b> | <b>560,805,606.30</b> | <b>1,534,108,336.79</b> | <b>2,213,083,829.13</b> | <b>4,662,419,601.01</b> | <b>2,449,335,771.88</b> | <b>15,196,543,797.72</b> |

| 27.5 FURNITURE & FITTINGS |   | 2025                    |          |                         |                         | BUDGET                   | VARIANCE                | ACTUAL 2024             |
|---------------------------|---|-------------------------|----------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|
| CODE                      | Ministries/Agence   | BED                     | PHC      | OTHERS                  | ACTUAL                  |                          |                         |                         |
| 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           |
|                           | <b>SUB-TOTAL FURNITURE &amp; FITTINGS</b>                     | <b>1,874,146,624.95</b> | <b>-</b> | <b>1,209,998,611.93</b> | <b>3,084,145,236.88</b> | <b>10,863,908,521.15</b> | <b>7,779,763,284.27</b> | <b>2,356,678,629.03</b> |

| 27.6 PLANTS & MACHINERY |  | 2025                 |                          |                          |                          | BUDGET                   | VARIANCE                 | ACTUAL 2024              |
|-------------------------|--|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| CODE                    | Ministries/Agence  | BED                  | PHC                      | OTHERS                   | ACTUAL                   |                          |                          |                          |
| 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 (KTIV)                      | -                    | -                        | 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            |
|                         | <b>SUB-TOTAL PLANTS &amp; MACHINERY</b>                        | <b>30,809,500.00</b> | <b>10,223,411,208.74</b> | <b>23,641,981,530.53</b> | <b>33,896,202,239.27</b> | <b>47,262,113,945.97</b> | <b>13,365,911,706.70</b> | <b>14,237,355,970.54</b> |

| 27.7 INVESTMENT PROPERTY |  | 2025 |     |                         |                         |                          |                         | ACTUAL 2024           |
|--------------------------|--|------|-----|-------------------------|-------------------------|--------------------------|-------------------------|-----------------------|
| CODE                     | Ministries/Agencie   | 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         |
|                          | <b>SUB-TOTAL INVESTMENT PROPERTY</b>                           | -    | -   | <b>9,333,049,449.98</b> | <b>9,333,049,449.98</b> | <b>15,077,486,455.12</b> | <b>5,744,437,005.14</b> | <b>780,738,543.00</b> |

| 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            |
| <b>GRAND TOTAL</b>                       |  | <b>13,900,843,243.82</b> | <b>27,891,423,172.17</b> | <b>217,759,981,980.42</b> | <b>259,552,248,396.41</b> | <b>534,274,694,489.22</b> | <b>274,722,446,092.81</b> | <b>238,460,788,925.92</b> |

S NOTE 30 A

BASIC EDUCATION EXPENDITURE

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

SUPPLEMENTARY NOTES

| - TOTAL  |  | - | -            | -                            | -                       | -                         | 43,357,753,239.52 |
|--|--|---|--------------|------------------------------|-------------------------|---------------------------|-------------------|
| 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  | - | -            | -                            | -                       | -                         | 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 |

  
 MALAM NURA TELA FCA  
 ACCOUNTANT GENERAL KATSINA STATE.

