



KEBBI STATE OF NIGERIA

Report of the Auditor General

ON THE ACCOUNTS OF
THE GOVERNMENT OF
KEBBI STATE

AS AT 31ST DECEMBER, 2016

OFFICE OF THE STATE AUDITOR GENERAL, KEBBI STATE.

“The Accounts of Kebbi State Government for the year ended 31st December, 2016 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria. And in accordance with National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspection of record and accounts kept in ministries, Department and Agencies (MDA'S). I have certified the individual accounts as corrects subject to the observation in this report, while irregularities discovered have been conveyed in various letters to the accounting officers for necessary action”Alh. Yaro K. Kalgo (FCNA, FCFA, ACTI) Auditor General, Kebbi State.



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ACKNOWLEDGMENT

Like in the previous years the office of the Auditor General enjoyed maximum co-operation during the year of this report. It is my hope that they will look into all the weakness highlighted in this report with a view to addressing them as well as ensuring strict compliance with government financial policies/Regulations and Guide lines.

The entire staff of the office of the state Auditor general exhibited a high sense of loyalty and commitment to duty. This spirit of teamwork is greatly appreciated. Its substance is very much encouraged.

I wished to specially thank his Excellency the Executive Governor of Kebbi State Sen. Abubakar Atiku Bagudu whose keen interest in the area of accountability, probity and to carry out the constitutional responsibility attached to the office of the state Auditor General which, can only be achieved, with the co-operation of the office of the state Accountant General of the Ministry of Finance.

I also wish to express my deep appreciation on to our Secretary Garba Ahmad Argungu who helped to type and re-type the manuscript without which the report would not have been a success.



YARO K. KALGO (FCNA, FCFA, ACIT)
Auditor General,
Kebbi State.

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REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER 2016

1.0.0 INTRODUCTIONS

The Accounts of Kebbi State Government for the year ended 31st December, 2016 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria, and in accordance with the National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspections of record and accounts kept in Ministries, Department and Agencies (MDA). I have certified the individual accounts as correct subject to the observations in this report, while irregularities discovered have been conveyed in various letters to the accounting officer's for necessary action The annual account presented by the Kebbi State Accountant General in compliance with section 125(5) of the 1999 constitution of the Federal Republic of Nigeria have been certified as required by the same constitution.

1.0.1 SUBMISSION OF REPORT

In compliance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria, I wish to submit my annual report on the Accounts of Kebbi State Government in respect of financial year ended 31st December, 2016 before the Honorable House of Assembly Kebbi state.

1.0.2 CONSTITUTIONALITY

In accordance with the same section of the constitution, the draft Annual Report and the Related Financial Statement of the Accountant General on the accounts of the Government of Kebbi state and relevant accounting record for the year ended 31st December,2016 were received on 31st July,2017 However, at the early stage of his submission significant observation were made and sorted out after series of reconciliations the final reconciled draft was later resubmitted on 27th October,2017 by the Accountant General .

1.0.3 TABLING OF PREVIOUS AUDIT REPORTS

Auditor General Reports for the financial year ended 31st December, 1999 to 2015 (18years) have been separately submitted to the state Honorable House of Assembly. Most of the reports have been discussed and finalized between the public accounts committee and the affected accounting officers.

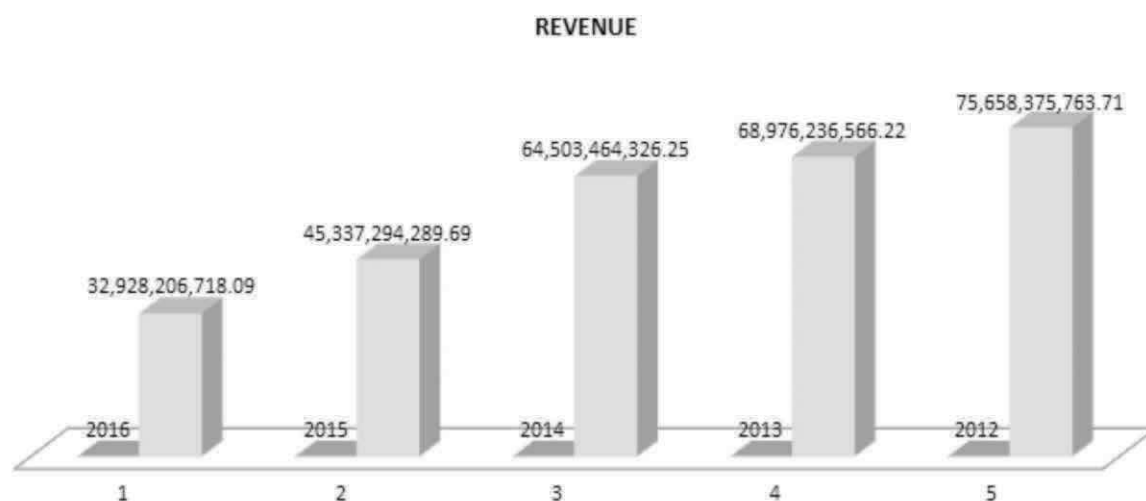
1.0.4 FINANCIAL HIGHLIGHTS

1.0.5 FIVE YEAR FINANCIAL SUMMARY

1.0.6 REVENUE AND EXPENDITURE

1.0.7 REVENUE

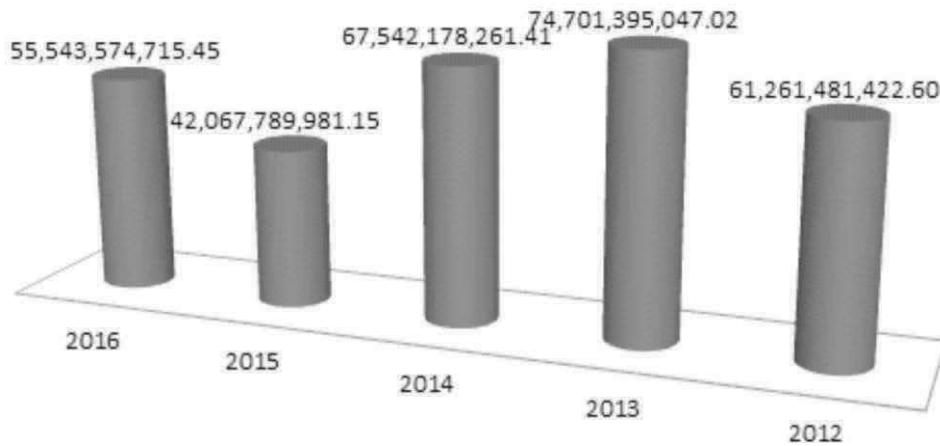
YEARS	2016	2015	2014	2013	2012
	N	N	N	N	N
Statutory Allocation	21,525,225,499.32	29,720,531,782.26	42,554,064,450.80	39,500,233,891.21	47,820,058,639.90
Internally Generated Revenue	3,132,343,261.98	3,592,406,108.30	3,834,143,641.95	3,798,260,682.23	4,424,015,848.65
Value Added Tax (TAX)	8,270,637,956.79	7,972,089,994.96	8,351,241,584.99	8,324,347,332.10	7,484,809,953.05
Local Government Contribution 25%	NIL	3,951,083,640.62	8,575,876,763.46	10,356,031,428.94	9,183,523,084.79
Excess Crude Oil	NIL	101,182,763.55	1,188,137,885.05	6,997,363,231.74	6,745,968,237.32
Total	32,928,206,718.09	45,337,294,289.69	64,503,464,326.25	68,976,236,566.22	75,658,375,763.71



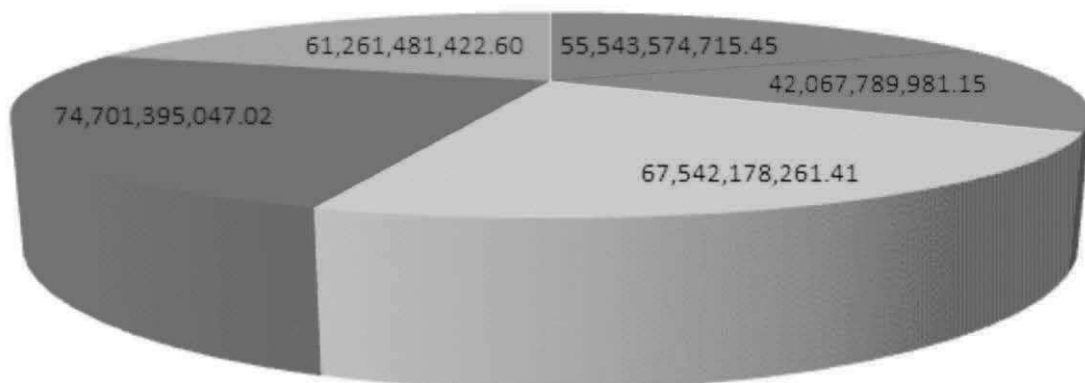
1.0.8 EXPENDITURE

YEARS	2016	2015	2014	2013	2012
	N	N	N	N	N
Personnel Cost	6,679,558,747.79	7,190,676,505.74	7,925,947,340.19	7,942,318,251.08	8,671,352,236.34
Overhead Cost	5,059,458,371.62	4,791,015,644.78	4,490,408,528.97	3,964,657,967.18	6,457,366,025.38
Grand and Subvention	8,495,249,153.34	10,595,793,990.15	9,075,954,546.25	9,119,708,386.24	9,676,297,758.56
Consolidated Revenue Fund Charges	3,459,602,157.41	8,785,537,804.31	6,391,128,880.93	3,662,299,006.48	3,775,185,539.47
Capital Expenditure	31,849,706,285.29	10,704,766,036.17	39,658,738,965.07	50,012,411,436.04	39,138,645,888.23
Total	55,543,574,715.45	42,067,789,981.15	67,542,178,261.41	74,701,395,047.02	61,261,481,422.60

TOTAL EXPENDITURE



TOTAL EXPENDITURE



1.0.9 FIVE YEARS COMPARATIVE ANALYSIS OF REVENUE AND EXPENDITURE

The table above shows the comparative analyses of Revenue and Expenditure for the past (5) five years from the above it was observed that statutory allocation has decrease with about (27%) or N8,195,306,282.90 when compared with the figure of 2015. Internally Generated Revenue was decreasing between 2012 to 2013 with about 15% but the collection was high in 2014 with about N35,882,959.72 but drop down again in 2015 and 2016 respectively of internally generated revenue was due to the following reasons and in 2015 and 2016 most of the revenue is from payee;

1. In the previous year's most of the contract was awarded to individual where by 5%
Withholding tax and stamp duty will be paid to the state government, but in 2012, 2013 and 2014 most of the contracts were awarded to limited liability companies. Where by VAT withholding tax and stamp duty goes to the Federal Government.
2. Payee deduction has also drop due to the amended personal income tax act 2011 No.20 payee collection 20% of the earned income plus consolidated relief allowance subject to a minimum of I percent of gross income whichever is higher plus its percent of the gross income and the balance shall be taxable in accordance with the income table in the sixth schedule to this act. But Value Added Tax (VAT) and Local Government contribution kept on increasing with about 10% annually between 2012 to 2013 Local Government contribution has a Nil balance in 2016 but decrease in 2014 to 2015 with N1,780,154,665.50. While excess crude oil was also increasing with about 4% annually between 2012 and 2013 and decrease again between 2014 and 2015 also with a nil balance in 2016 . Though the increase in revenue in the oil sector has been more remarkable than increase in the internal sources. This could be attributed to the improved earnings from the International Oil Market.

1.0.0 GENERAL OBSERVATION.

1.0.1 CONSOLIDATED REVENUE FUNDS

Section 120 (1) of the constitution of the Federal Republic Of Nigeria 1999, provide that all revenue or other moneys raised or received by a state shall be paid into or credited to the consolidated revenue fund. section (2) no moneys shall be withdrawn from the consolidated revenue fund of the state except to meet expenditure that is charged upon the fund by this constitution or where the issue of those moneys has been authorized by an appropriation law, supplementary appropriation or law passed in pursuance of section 121 of this constitution section (4) no money shall be withdrawn from the consolidated Revenue fund of the state or any other public fund of the state except in the manner prescribed by the House of assembly .

During the year ended 31st December, 2016 total revenue received and credited to the consolidated Revenue fund are tabulated here under . Viz:-

CONSOLIDATED REVENUE FUNDS

PREVIOUS YEAR ACTUAL 2015	DETAIL	NOTE	ORIGINAL YEAR BUDGETED 2016	CURRENT YEAR ACTUAL 2016	VARIANCE
			N	N	N
29,720,531,782.38	Statutory Allocation	1	37,500,000,000.00	21,525,225,499.32	(15,974,774,500.68)
2,956,113,026.44	Taxes (Direct & Indirect)	2	3,436,712,932.00	2,739,036,269.78	(697,676,662.22)
330,341,053.01	Fines and Fees	2	383,278,254.00	287,848,434.46	(95,429,819.54)
24,219,635.91	Licences	2	9,810,000.00	28,822,449.36	(19,012,449.36)
2,950,675.96	Rent on Gov't Property	2	6,000,000.00	5,997,237.48	(2,762.52)
96,734,380.94	Interest and Dividend	2	91,878,814.00	1,605,024.50	(90,273,789.50)
164,737,164.04	Earning and Sales	2	572,020,000.00	69,003,846.40	503,016,153.60
51,000.00	Re-Imbursement	2			-
17,259,172.00	Miscellaneous	2	300,000.00	30,000.00	(270,000.00)
7,080,460,000.00	Salary & Pension Bailout			4,531,170,330.29	4,531,170,330.29
40,393,397,890.68	TOTAL		42,000,000,000.00	29,188,739,091.59	12,811,260,908.41
	LESS: EXPENDITURE				
	PERSONNEL COST				-
7,190,676,505.74	Ministries	8	9,463,719,789.00	6,679,558,747.79	2,784,161,041.21
9,147,547,092.39	Board and Parastatals	10A	10,033,153,192.00	8,495,249,153.34	1,537,904,038.66
4,532,310,322.55	CRF Charges	11	4,439,548,952.00	3,459,602,157.41	979,946,794.59
20,870,533,920.68	TOTAL PERSONNEL COST		23,936,421,933.00	18,634,410,058.54	5,302,011,874.46
	OVERHEAD COST				-
4,791,015,644.78	Ministries	9	5,920,816,060.00	3,387,027,612.38	2,533,788,447.62
1,448,246,897.76	Board and Parastatals	10B	3,109,081,206.00	1,333,869,547.63	1,775,211,658.37
4,253,227,481.76	CRF Charges	11	2,395,000,000.00	338,561,211.61	2,056,438,788.39
10,492,490,024.30	TOTAL OVERHEAD COST		11,424,897,266.00	5,059,458,371.62	6,365,438,894.38
31,363,023,944.98	TOTAL PAYMENT		35,361,319,199.00	23,693,868,430.16	11,667,450,768.84
9,030,373,945.70	Operating Balance		6,638,680,801.00	5,494,870,661.43	1,143,810,139.57
	Appropriation/Transfer				
5,580,193,344.21	Transfer to CDF	ST4	6,478,660,701.00	2,023,119,250.25	(4,455,541,450.75)
356,911,155.44	External Loan Repayment	15	250,000,000.00	365,363,076.83	(115,363,076.83)
3,093,269,446.05	Internal Loan Repayment	16	1,850,000,000.00	3,106,388,334.35	(1,256,388,334.35)

*Revenue Accounting

Contrary to the provision of the Financial Regulations and the constitution of the Federal Republic of Nigeria, some Ministries/Extra- Ministerial Offices Agencies and other Arms of Government collect revenues such as Taxes, withholding Tax (WHT), fees, fine, interest and other revenue without promptly remitting the money into the treasury. It should be noted that spending of Government Revenue without appropriation is a violation of the Appropriation Act which is a serious misconduct. Thus, all revenue collected during the year shall be brought into account on or before 31st December of the year ended.

1.1.2 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT.

The estimated statutory allocation from the Federation Account for the year under review was Thirty seven Billion, Five Hundred Million, Naira only (**N37,500,000,000.00**) Whereas the actual receipt by the state stood at Twenty one Billion, Five Hundred and Twenty five Million, Two Hundred and Twenty five Thousand, Four Hundred and Ninety-Nine Naira, Thirty-Two kobo (**N21,525,225,499.32**) only. Or 42.60% in the revenue profile of the Accountant General Statement were verified and confirmed to have been receipted within the period under review with a decrease of Fifteen Billion, Nine Hundred and Seventy four Million, Seven Hundred and Seventy four Thousand, Five Hundred Naira, Seventy Kobo (**N15,974,774,500.70**) only Details of revenue collection are tabulated here under. viz.

STATUTORY ALLOCATION FROM FEDERATION ACCOUNT

S/N	MONTH	STATUTORY ALLOCATION	ORIGINAL BUDGET	VARIANCE
		N	N	N
1	JANUARY	2,084,193,863.13	3,125,000,000.00	(1,040,806,136.87)
2	FEBRUARY	1,941,621,633.08	3,125,000,000.00	(1,183,378,366.92)
3	MARCH	1,796,539,974.82	3,125,000,000.00	(1,328,460,025.18)
4	APRIL	1,541,077,304.91	3,125,000,000.00	(1,583,922,695.09)
5	MAY	1,429,543,610.36	3,125,000,000.00	(1,695,456,389.64)
6	JUNE	1,593,577,395.04	3,125,000,000.00	(1,531,422,604.96)
7	JULY	2,757,035,264.22	3,125,000,000.00	(367,964,735.78)
8	AUGUST	1,824,946,550.94	3,125,000,000.00	(1,300,053,449.06)
9	SEPTEMBER	2,108,816,625.29	3,125,000,000.00	(1,016,183,374.71)
10	OCTOBER	1,699,806,404.64	3,125,000,000.00	(1,425,193,595.36)
11	NOVEMBER	1,365,402,912.76	3,125,000,000.00	(1,759,597,087.24)
12	DECEMBER	1,382,663,960.13	3,125,000,000.00	(1,742,336,039.87)
	TOTAL	21,525,225,499.32	37,500,000,000.00	(15,974,774,500.68)

1.1.3 VALUE ADDED TAX (VAT)

The sum of Eight Billion, Two Hundred and Seventy Million, Six Hundred and Thirty seven Thousand, Nine Hundred and Fifty eight Naira Seventy nine kobo only (**N8,270,637,958.79**) was realized from the Federation Account being share of the state allocation from value added Tax (VAT). This amount is equivalent to 91.56% of the projected receipt of Nine Billion, and Twenty three Million, Nine Hundred and Eight two Thousand, Eight Hundred and Ninety three Naira (**N9,023,982,893.00**) for the year under review as reflected in the Accountant General report with a shortfall of Seven Hundred and Fifty three Million, Three Hundred and Fourty four Thousand, Nine Hundred and Thirty four Naira only (**N753,344,934.21**) Details of value added Tax receipts for the year 2016 are tabulated here under viz :-

MONTH	ORIGINAL BUDGET 2015	CURRENT YEAR ACTUAL 2015	VARIANCE
JANUARY	751,998,574.41	627,514,580.05	(124,483,994.36)
FEBRUARY	751,998,574.41	704,832,470.43	(47,166,103.98)
MARCH	751,998,574.41	667,432,594.18	(84,565,980.23)
APRIL	751,998,574.41	661,796,282.81	(90,202,291.60)
MAY	751,998,574.41	670,014,943.83	(81,983,630.58)
JUNE	751,998,574.42	659,357,720.23	(92,640,854.19)
JULY	751,998,574.42	687,553,856.56	(64,444,717.86)
AUGUST	751,998,574.42	686,466,756.68	(65,531,817.74)
SEPTEMBER	751,998,574.42	770,223,465.13	18,224,890.71
OCTOBER	751,998,574.42	656,368,985.28	(95,629,589.14)
NOVEMBER	751,998,574.42	711,076,255.78	(40,922,318.64)
DECEMBER	751,998,574.42	768,000,047.83	16,001,473.41
TOTAL	9,023,982,892.99	8,270,637,958.79	(753,344,934.20)

1.1.4 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT TO LOCAL GOVT COUNCILS.

The sum of Sixteen Billion, Three Hundred and Forty five Million, and Twenty eight Thousand, Twenty five Naira Fourty one Kobo only **(N16,345,028,025.41)** was extracted from FAC file as statutory allocation from federation account to local government council, details of the receipts are tabulated here under:-

STATUTORY ALLOCATION FROM FEDERATION ACCOUNT TO LOCAL GOVT COUNCILS.

MONTH	STATUTORY	VAT	EXCHANGE GAIN DIFFERENCE	EXCESS CRUDE OIL ACCOUNT
	N	N	N	N
JANUARY	1,584,515,826.95	430,234,703.93	22,361,033.66	0.00
FEBRUARY	1,476,124,779.94	483,245,168.92	17,091,834.06	0.00
MARCH	1,365,825,931.17	456,415,125.53	17,398,625.42	0.00
APRIL	1,171,609,524.13	470,498,833.89	427,309,185.33	48,833,283.39
MAY	1,086,815,634.54	458,249,493.47	12,185,177.98	8,968,605.05
JUNE	1,211,522,905.13	452,189,648.59	12,923,428.36	0.00
JULY	2,076,444,379.35	470,498,833.89	427,309,185.33	15,224,931.61
AUGUST	1,387,422,132.11	470,169,249.91	180,874,838.18	7,767,694.00
SEPTEMBER	1,603,235,369.81	528,084,389.29	427,819,581.43	172,242,500.28
OCTOBER	1,292,283,889.02	449,627,487.19	209,510,787.40	311,937,114.00
NOVEMBER	1,038,052,440.18	487,103,195.40	187,154,292.61	536,943,439.41
DECEMBER	1,051,175,213.08	526,566,559.62	195,855,003.69	324,800,143.30
TOTAL	16,345,028,025.41	5,682,882,689.63	2,137,792,973.40	1,426,717,711.05

1.1.5 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2016

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	CURRENT YEAR	PREVIOUS YEAR
ADD RECEIPT		ACTUAL 2016	ACTUAL 2015
		N	N
Statutory Allocation From FAAC	1	21,525,225,499.32	29,720,531,782.38
Internally Generated Revenue	2	3,132,343,261.98	3,592,406,108.30
Value Added Tax (VAT)	3	8,270,637,956.79	7,972,089,994.94
Miscellaneous (Excess Petrol Profit Tax)	4	1,840,799,417.45	
Local Gov't Contribution(25% For Developmental Project)		NIL	3,951,083,640.62
NNPC Refund	5	NIL	95,056,022.75
Exchange Difference/Gain	6	2,771,560,324.97	1,595,161,339.45
Grants	7	NIL	1,685,382,882.89
Excess Crude Oil		NIL	101,182,763.55
TOTAL RECEIPT		37,540,566,460.51	48,712,894,534.88
LESS PAYMENT		NIL	

Personnel Cost	ST3	18,634,410,058.54	20,870,533,920.68
Overhead Cost	ST3	5,059,458,371.62	10,492,490,024.30
TOTAL PAYMENT		23,693,868,430.16	31,363,023,944.98
NET CASH FLOW FROM OPERATING ACTIVITIES		13,846,698,030.35	17,349,870,589.90
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase/Construction of Assets	12	31,849,706,285.23	(10,704,766,036.17)
Dividend Received from Companies	13	30,834,135.00	41,307,144.99
NET CASH FLOW FROM INVESTMENT ACTIVITIES		17,972,174,119.88	6,686,411,698.72
CASH FLOW FROM FINANCING ACTIVITIES			
Internal Loans	14	21,482,804,382.70	22,880,460,000.00
Loan Repayment (External Loan)	15	365,363,076.83	(356,911,155.44)
Loan Repayment (Internal Loan)	16	3,106,388,334.35	(3,093,269,446.05)
Net Cash Flow From Financing Activities		18,011,052,971.52	19,430,279,398.51
Net Cash Flow From All Activities		38,878,851.64	26,116,691,097.23
Cash & its Equivalent 1-01-2016		30,597,061,540.65	4,480,370,443.42
Cash & its Equivalent 31-12-2016	17	30,635,940,392.29	30,597,061,540.65

*** PERFORMANCE EVALUATION OF 2016 REVENUE BUDGET**

S/N	DETAIL	2016 BUDGET	ACTUAL	% PERFORMANCE
1	Internal Revenue	4,500,000,000.00	3,132,343,261.98	70%
2	Statutory Allocation	37,500,000,000.00	21,525,225,499.32	57%
3	Value Added Tax (VAT)	9,023,982,893.00	8,270,637,956.76	91%
		51,023,982,893.00	32,928,206,717.90	64%
	RECURRENT REVENUE			
	Capital Receipt	54,728,537,607.00	26,097,164,125.10	48%
Total		105,752,520,500.00	59,025,370,843.00	56%

The actual recurrent revenue in the year 2016 was Thirty two Billion, Nine Hundred and Twenty eight Million, Two Hundred and Six Thousand, Seven Hundred and Seventeen Naira, Ninety Kobo (N32,928,206,717.90) only while capital receipt came to Twenty six Billion and Ninety seven Million ,One Hundred and Sixty four Thousand, One Hundred and Twenty five Naira, Ten Kobo only (N26,097,164,125.10). The total receipt for year is Fifty nine Billion, and Twenty five Million, Three Hundred and Seventy Thousand, Eight Hundred and forty

three Naira only.

The Percentage Performance of recurrent and capital receipt came to 64% and 48% respectively when compared with the budgeted figure the overall performance came to 56%

***PERFORMANCE EVALUATION OF 2016 EXPENDITURE BUDGET**

S/N	DETAIL	2016 BUDGET	ACTUAL	% PERFORMANCE
1	Personal Cost	19,496,872,981.00	15,174,807,901.10	77%
2	Over Head Cost	9,029,897,266.00	5,059,458,371.62	56%
3	Consolidated Revenue Fund Charges	4,439,548,952.00	3,459,603,157.41	79%
		2,395,000,000.00	338,561,211.61	14%
	RECURRENT EXPENDITURE	35,631,319,199.00	23,693,868,430.16	66%
	Capital Expenditure	74,231,181,201.00	31,849,706,285.29	43%
Total		109,592,500,400.00	55,543,574,715.45	50%

Average percent in the year is 66%, the actual recurrent expenditure for the year 2016 came to (N23,693,868,430.16) or 66% this shown to performance level of 66 % of the budgeted figures. The government however made sure that its obligations were met in terms of salaries overhead e.t.c

1.1.6 APPROPRIATION AUDIT GOVERNMENT OFFICE

Introduction: - This aspect of the report aims at highlighting actual performance achievement or otherwise of revenue targets it also shows the extant of compliance with expenditure limits as contained in the various appropriation warrants issued to the Accountant General for the period covered by this report

1.1.7 OVERVIEW OF 2016 APPROPRIATION ACCOUNT

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31st December, 2016, which provides the record of the financial activities of Kebbi State for the year. The report reviews the financial efforts and outcomes of the government of Kebbi State in its attempt to match the objectives of financial management with the goal of government.

Section 125(5) of the constitution enjoins the Accountant General to sign and present to the Auditor General, the accounts showing fully the statements and financial position on the last day of the financial year, the statement of Consolidated Revenue Fund and other funds specified in the law. These accounts are to be audited and certified by the state auditor general in accordance with section 125(2) of the constitution of the Federal Republic of Nigeria 1999.

Previous Audit Observation: - observation noted on revenue receipts shortages, revenue receipt original copies removed.

Diversion of revenue receipts, un-accounted revenue, missing revenue receipts,

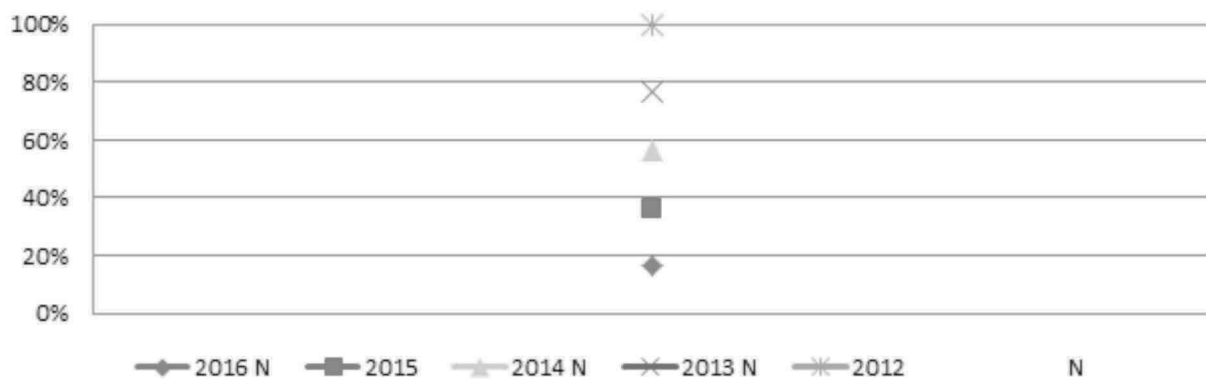
wrong payment of items not supplied, none retirement of imprest etc during the year 2015 as highlighted.

1.1.8 INTERNALLY GENERAL REVENUE PROJECTION

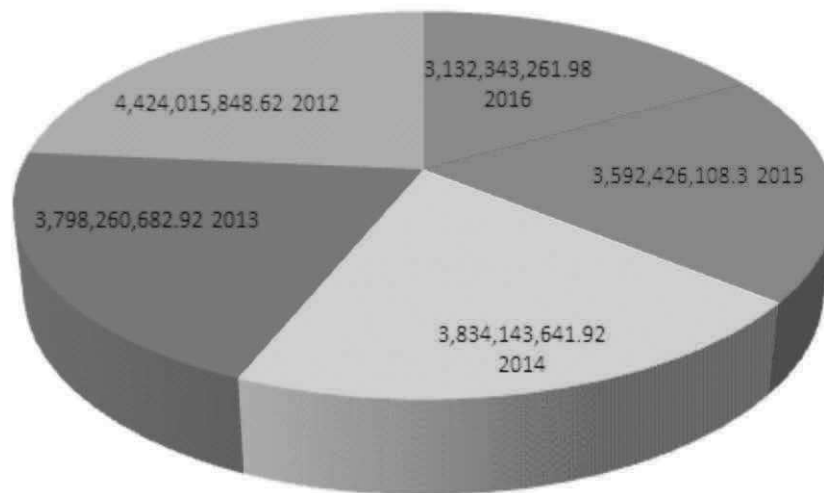
Government was un-able to achieve its revenue target of N4,500,000,000.00 projection for the year under review only the sum of N3,132,343,261.98 was realized i.e about 70% of the projection. Thus showing a deficit of N1,367,656,738.02 when compared with the proceeding year figure realized it shows a decrease of N460,062,846.32 performance is not generally effective as was recorded in terms of internally generated revenue, the figure reported has fallen below that of the proceeding year which is an indication of in proper administration of internal revenue generation. It is expected that, fall in the Statutory allocation and the strategies put in place by the state government to increase internally generated revenue to augment the fallen receipt from Statutory allocation, the internally generated revenue should be on the increase annually but the reverse is the case. Therefore we strongly advise that the government should ensure that the board live up to its expectation, train and development of the staff that, would come up with new ideas that will impact positively towards enhancing the Internal Revenue in order to cushion the effect of low revenue from the federation account .

S/N	REVENUE DESCRIPTION	PREVIOUS YEAR 2015	BUDGET 2016	CURRENT YEAR ACTUAL 2016	VARIANCE
			N	N	N
1	Taxes	2,956,133,026.44	3,436,712,932.00	2,739,036,269.78	697,676,662.22
2	Fine and Fees	330,341,053.01	383,278,254.00	287,848,434.46	95,429,819.54
3	Earning and Sales	164,737,164.04	572,020,000.00	69,003,846.40	503,016,153.60
4	Rent on Gov't Property	2,950,675.96	6,000,000.00	5,997,237.48	2,762.52
5	Interest Received & Dividends	96,734,380.94	91,878,814.00	1,605,024.50	90,273,789.50
6	Re-Imbursement	51,000.00			0
7	Licences	24,219,635.91	9,810,000.00	28,822,449.36	-19,012,449.36
8	Miscellaneous	17,259,172.00	300,000.00	30,000.00	270,000.00
	TOTAL	3,592,426,108.30	4,500,000,000.00	3,132,343,261.98	1,367,656,738.02

INTERNALLY GENERATED REVENUE



INTERNALLY GENERATED REVENUE



1.1.9 INTERNAL CONTROL SYSTEM

The internal control is the whole system of control, financial or otherwise put in place by management to run the business of government in an orderly manner to ensure strict adherence to its policies and secure as far as possible the assets.

The responsibility for maintenance of internal control in ministries and department rest within the power of the accounting officers of the various ministries, department and agencies while that of the Kebbi State Government rest with the Accountant General. There should be segregation of duties in all the ministries, department and agencies; Internal Audit which is expected to play a pivotal role in the internal control process was very weak. This was manifested in the growth of audit queries on disbursement made in the ministries, departments and agencies. It appears that Internal Auditors were more concerned with appending “checked and passed for payment “stamp on payment vouchers without checking if all the required documentations were complete in line with financial instruction. In most cases Documentation or condition precedent for payment voucher to be passed for payment are non-existent. This apparent lack of focus on the part of internal auditors does not reduce the scope for External Audit work.

By international best practice, the Internal Auditors are expected to send copies of their report to the management of Ministries, Departments and Agencies (MDA), the Accountant General and the Auditor General. In the year under reference, my office did not receive a single report from any Internal Auditor in the state, even when there are glaring cases of incompleteness in financial documentations. The practice where by Internal Auditors and Accountant in all Ministries, Departments and Agencies are drawn from the same pool of staff from office of the Accountant General does not help matters as the Accountant who the Internal Auditor were suppose to check are

colleagues. This affects objectivity and independence in reporting of events. In addition, most of the Internal Auditors are juniors in ranks and are not professionally qualified and lack experience for effective, objective, independent and ethically based service delivery. Internal Auditor should be strengthened in the state by:

- ? Appointing more qualified staff with cognate experience in Auditing and accounting profession as the present internal audit staff strength in the state was grossly inadequate.
- ? Training and retraining of internal auditors to enhance their competence and independence:
- ? Provision of logistics and information communication technology facilities to enhance their productivity:
- ? Separation of Internal Audit Unit Office of the Accountant General to enhance check and balances in the system. This will also involve review of the financial instruction which was handed to us by colonial masters in order to meet present day's realities as is done in other federal government levels.

1.2.0 DISPARITY

As a way of speedy and easy confirmation of the accuracy and completeness of the Accountant General accounts and statements, audited accounting officers' returns of actual recurrent expenditures were compared with corresponding figures in the Accountant's General's report. The comparison revealed very significant disparity but these were reconciled and resolved. This approach became necessary due to absence of vital records. It is however worth mentioning here that this situation will continue to feature as long as the Accountant General does not produce achieved tabulations followed by evidence of monthly reconciliation with the accounting officers.

1.2.1 ANNUAL ESTIMATE

Like in the previous year's reports it has virtually become the practice that printed annual estimate are not timely made available as expected. This practice has persisted to date. Printed estimates are very essential in the analyses of expenditure and revenue return particularly in the aspect of classification, further more they are a vital guide in the control and management of public funds as well as monitoring of budget implementation. Up to the close of financial year of this report, the process of printing and distribution of the revised printed estimate had not been completed. The absence of this vital control tool constitute an impediment to accurate comparative analysis of expenditure and revenue returns at various levels of budget implementation.

1.2.2 MONTHLY REVENUE COLLECTION RETURNS

As mentioned in the previous year's reports it is the requirement that all accounting officers should render on regular basis monthly revenue collection returns to the offices of the Accountant General and the Auditor General to facilitate effective

revenue collection, articulation and projection. None of such reports were received in this office during the year. It is therefore, no wonder that revenue shortfalls were alarming apparently due to arbitrary forecasts without basis. The accountant General is requested to ensure that regular revenue returns collection are made to this office appropriately.

1.2.3 PREVIOUS AUDIT REPORT

With expressing my appreciation to the Public Account Committee (PAC) on the level of concern shown on previous Auditor's Annual Reports, I still wish to draw the attention of the committee (PAC) to ensure convening of Public Account Committee session annually. This measure will go a long way in improving the negative trends in public accountability across the state and sanctioning of erring officers to serve as deterrent for future occurrences.

1.2.4 PERFORMANCE AUDIT

Performance Audit or the concept of Value For Money Audit (VFMA) received top priority in the performance of this office accordingly, verification was carried out in respect of significant items of capital expenditure, this was only possible in respect of expenditure items that were physical in nature, in the case of social services, such verification could not be effectively carried out due to the nature and circumstances under which such services were rendered.

1.2.5 ARREARS OF REVENUE RETURNS

There were no returns received from any accounting officer in respect of accrued revenue which remained un-collected as at the close of the financial year. Considering the huge amounts highlighted in this report as revenue shortfalls, it is either the collection machinery was defective or the revenue forecast was exaggerated. In both situation arrears of revenue returns would have explained the course for the un-collected revenue. Arrears of revenue returns are required in respect of assessed but uncollected revenue as at close of each financial year. The Accountant Generals Report and Account showed evidence of this but none of the affected accounting officers rendered such returns as required by Financial Regulation No.325(a) and (b) and 326.

1.2.6 AUDIT QUERIES

The drastic drop in number of queries when compared with the previous years was informed by general improvement in compliance with relative financial instructions and the treasury circulars, as well as Government fiscal policies.

Furthermore, audit approach of discussion and resolving issues on the spot was greatly adopted during the period of this report. Consequently, many issues were discussed with the accounting officers without necessarily communicating such issues to writing.

1.2.7 CERTIFICATION OF TERMINAL BENEFIT

During the year under review a total of 721 Files of Retirees /Death from various Ministries/Department and Agencies were received from Kebbi State Pension

Bureau and Parastatals for my verification in line with the provision of pension Act No 102 of 1979. Total financial implication amounted Two Billion and Fifty two Million, One Hundred and Sixty Thousand Seven Hundred Naira (**N2,052,160,700.00**) only as detailed below:-

CATEGORIES OF CASES	NO.	GRATUITY	PENSION	TOTAL
Normal cases of retirement and death	721	✓	✓	721
Total	721	✓	✓	N2,052,160,700.00

1.2.8 OUT- STANDING PENSION AND GRATUITY

According to Accountant General Report and Account statement of asset and liabilities as at 31st December 2016 shows that there is outstanding pension/gratuity amounted to Five Billion, One Hundred and Seventy four Million Five Hundred and Seventy Thousand and Nine Naira Fourty six Kobo (**N5,174,570,009.46**) only which is more when compared with that of the year 2015 which is (**N287,102,130.52**)

1.2.9 UN -EANEND SALARY AND ALLOWANCE

During the process of checking computation of retirement benefits submitted by Ministries, Departments and Parastatals through the Director Pension and Gratuity, Ministry of Finance, the sum of Twenty two Million, Nine Hundred and Thirty four Thousand, Three Hundred and Twenty six Naira, Seventy seven Kobo (**N22,934,326.77**) only was observed as salary and allowances wrongly paid after terminal dates (**Note 9**).

The amount involved in each case was deducted from the benefit payable. This confirms the weaknesses in complying with the variation orders by those responsible. It is hoped that this situation will be arrested in the interest of both the government and beneficiaries.

1.3.0 BOOK KEEPING AND FINANCIAL RECORDS

The Problem of poor record keeping of Ministries/Extra Ministerial, Departments and State Pension Board as reported in previous Auditor General Reports was still evidence. This led to unnecessary delay in processing of terminal benefits and there by caused the untold and unwarranted hardship of which retirees under go. They can be saved from all these inherent hardship if record keepers would leave up to their responsibilities. Accounting officers and chief Executive of MDAs are requested to ensure that record of personnel in their agencies are kept and maintained so as to make them available as soon as they are required.

1.3.1 LOSS OF FUNDS AND STORES

To the best of my knowledge, no case of loss of cash or property was reported from the office of the Accountant General in 2016.

No loss of stores anywhere in the service was brought to my notice during the year.

1.3.2 STAFF DISPOSITION

The staff strength of this office still remains grossly inadequate as observed in my previous years report. It shall therefore be appreciated if vacancy positions are improved by recruitment of new staff. This will in turn enhance efficiency in bringing out audit observation to the attention of the accounting officers for necessary and timely action.

1.3.3 BOARDED VEHICLES / PLANTS

During the year of this report, no case of boarded vehicles was reported to this office. No details of disposal were seen.

1.3.4 ESTIMATED INTERNALLY GENERATED REVENUE

The sum of Four Billion, Five Hundred Million, Naira (**N4,500,000,000.00**) only was estimated to be generated as Internally Generated Revenue (IGR) for the period under review out of which the sum of Three Billion, One Hundred and Thirty two Million, Three Hundred And Fourty three Thousand, Two Hundred and Sixty one Naira Ninety eight Kobo (**N3,132,343,261.98**) was realized (**Note3**) this represent 70% of the targeted figure, the drop down in performance calls for a serious concern as more consorted effort on the part of the Board of Internal Revenue for more stringent control is put in place to avoid any possible leakages especially in the following areas where significant falls were recorded viz:-

1.3.5 REVENUE COLLECTED FOR THE YEAR AS 31/12/2016			
S/N	MINISTRY/ DEPARTMENT	BUDGETED FOR 2016	ACTUAL COLLECTION
		(N)	JAN-DEC, 2016(N)
1	Board of Internal Revenue	3,468,402,932.00	2,755,910,317.76
2	Judiciary	14,777,750.00	6,446,771.00
3	Ministry of Agric	411,060,000.00	3,278,650.00
4	Ministry of Work	40,000.00	3,366,300.00
5	Ministry of Health	860,000.00	682,500.00
6	Ministry of Finance	90,878,814.00	0.00
7	Ministry of Justice	15,000,000.00	6,730,664.58
8	Ministry of Education	750,000.00	384,000.00

9	Ministry of Land Housing	58,170,504.00	59,698,946.04
10	Ministry of Information	0.00	0.00
11	Ministry of Youth & Sport	10,000.00	0.00
12	Ministry of Environment	800,000.00	645,200.00
13	Ministry of Commerce	3,000,000.00	14,563,383.47
14	Cabinet office	2,000,000.00	0.00
15	Water Board	240,000,000.00	207,198,574.45
16	K,A.R.D.A	5,000,000.00	0.00
17	Kebbi Radio	7,000,000.00	6,974,500.00
18	Kebbi Television	1,200,000.00	1,000,500.00
19	Housing Co-operation	5,200,000.00	300,000.00
20	B/Kebbi Central Market	2,100,000.00	2,236,100.00
21	State University Aliero	50,000,000.00	0.00
22	Civil Service Commission	0.00	0.00
23	School of Health Tech. Jega	6,500,000.00	3,000,000.00
24	College of Education Argungu	4,000,000.00	0.00
25	College of Basic Studies Yauri	1,250,000.00	0.00
26	College of Agric Zuru	3,600,000.00	200,000.00
27	Forestry II Project	140,000.00	1,089,750.00
28	Control Post Consultant	10,000,000.00	900,000.00
29	Board of Survey	50,000.00	1,250,000.00
30	Hotel and Tourism Board	500,000.00	170,000.00
31	Argungu Fishing Festival	0.00	0.00
32	Kebbi Hotel Abuja	20,000,000.00	0.00
33	Office of State Auditor General	30,000.00	89,000.00
34	School of Nursing & Midwifery	1,150,000.00	1,000,000.00
35	Scholarship Board	0.00	50,000.00
36	Government Printings Press	1,500,000.00	100,000.00
37	Abdullahi Fodio Center	50,000.00	0.00
38	KUDA	3,600,000.00	9,548,000.00
39	Quarry Golongo	0.00	0.00

40	Tenders Board	16,500,000.00	6,561,000.00
41	Sir Yahaya Memorial Hospital	25,000,000.00	37,853,684.28
42	Polytechnic D/Gari	3,000,000.00	98,400.00
43	General Hospital Suru	0.00	180,000.00
44	R.E.B.	0.00	0.00
45	Sir Ahmadu B.int. Airport	26,880,000.00	658,100.00
46	Argungu General Hospital		110,200.00
47	Yauri General Hospital		0.00
48	Kamba General Hospital		0.00
49	Wara General Hospital		0.00
50	Kangiwa General Hospital		21,000.00
51	Bunza General Hospital		15,400.00
52	Augie General Hospital		5,000.00
53	Mahuta General Hospital		27,320.00

***Comment**

Housing loan and car loan deduction were observed to have been capture amounting to N354,946,816.00. But however the amount deducted were not shown in the line items despite the fact that if the figures were augmented into our internally generated revenue will improve our earnings from the Federation Accounts.

1.3.6 RECURRENT REVENUE

During the year ended 31/12/2016 it was observed from the Accountant Generals Report that the sum of Thirty two Billion, Nine Hundred and Twenty nine Million, Two Hundred and Six Thousand, Seven Hundred and Eighteen Naira, Thirty Kobo (N32,929,206,718.30) was realized as total revenue accruing into the Consolidated Revenue Fund (CRF) as follows:-

? Internally Generated Revenue	-	N3,132,343,261.98
? Statutory Allocation	-	N21,525,225,499.70
? State Share of VAT	-	<u>N8,270,637,956.79</u>
TOTAL RECURRENT REVENUE	-	<u>N 32,929,206,718.30</u>

1.3.7 THE DETAILS OF RECURRENT REVENUE ARE AS SHOWN BELOW VIZ:

HEAD	DESCRIPTION	APPROVAL	ACTUAL COLLECTION	ACHIEVEMENT
		ESTIMATE COLLECTION		
		₦	₦	%
401	Taxes	3,436,712,932.00	2,739,036,269.78	79%
402	Fine and Fees	383,278,254.00	287,848,434.46	75%
403	Licenses	9,810,000.00	28,822,449.36	293%
404	Earning and sales	572,020,000.00	69,003,846.40	12%
405	Rent on Govt. Property	6,000,000.00	5,997,237.48	99%
406	Interest Receivable	91,878,814.00	1,605,024.50	17%
3407	Re-imburement			
408A	Miscellaneous	300,000.00	30,000.00	10%
408B	Refund			
409A	Statutory Allocation	37,500,000,000.00	21,525,225,499.70	57%
409B	VAT	9,023,000,000.00	8,270,637,956.79	91%
TOTAL		51,023,000,000.00	32,929,206,718.30	64%

The Internal Revenue Service's is enjoined to intensify effort in revenue generation on Head 401 ,402, 404, 405, 406, 408A ,409A And 409B where there were low performance as shown above.

1.3.8 RE-CURRENT REVENUE SHORTFALL

A comparison of estimated revenue and actual performance from the Accountant General account and reports is Eighteen Billion, and Eighty three Million, Nine Hundred and Eighty three Thousand, Two Hundred and Eighty one Naira, Seventy Kobo (N18,083,983,281.70) only.

HEAD	DETAILS	APPROVED ESTIMATE	ACTUAL	SHORTFALL	Percent
					%
401	Taxes	3,436,712,932.00	2,739,036,269.78	697,676,662.22	20
402	Fines and Fees	383,278,254.00	287,848,434.46	95,429,819.54	24
404	Earning	572,020,000.00	69,003,846.40	503,016,153.60	87
405	Rent on Govt, Property	6,000,000.00	5,997,237.48	2,762.52	
406	Interest and Dividend	91,878,814.00	1,605,024.50	90,273,789.50	98
407	Re-imburement	300,000.00	30,000.00	270,000.00	90
409A	Statutory Allocation	37,500,000,000.00	21,525,225,499.47	15,974,774,500.60	15
409B	VAT	9,023,000,000.00	8,270,637,956.79	752,362,043.70	8
Total		51,013,190,000.00	32,929,206,718.30	18,083,983,281.70	

1.3.9 MOTOR VEHICLES LOAN GRANTED TO NIGERIA UNON OF ROAD TRANSPORT WORKERS (NURTW) COMMERCIAL VECHICLES.

As have been mentioning in my previous years report, the schedule in 2009, 2010 and 2011 report shows the list of the motor vehicle loan granted to NURTW since year 2000.

But to date only the sum of **N5,428,900.00** was so far recovered leaving a balance of **N4,611,500.00** as total outstanding against the beneficiaries as per balances indicated against their names in my 2009 report. Only one (1) person out the Twenty (20) beneficiaries was able to repay his loan in full on the due date.

1.4.0 SURE TRUST FUND

1.4.1 POWER TILLER ALLOCATION

Similarly as mentioned in my previous years report, 440 No's of Power Tillers was allocated to 21 Local Government across the state at N247,500.00 each to be repaid in 4 years time. All totaling N108,900,000.00 but only the sum of N5,033,120.50 was so far recovered leaving a balance of N103,866,879.50 which is expected to be recovered as at the end of 2018.

Therefore government is advice to appoint a desk officer to be in charge of the recovery of those items. **Note 23** is the list of the effected 21 Local Government Area.

1.4.2 TRICYCLE KEKE- NAPEP

600 No's of tricycle Keke-Napep were also allocated to 21 Local Government area across the state at the cost of N242,500.00 each all totaling to N145,500,000.00 to be repaid in 15 month period but only the sum of N7,696,300.00 was so far recovered leaving a balance of N137,803,700.00 as total outstanding against the beneficiaries. The repayment period has expired since July 2016. The beneficiaries should be pressed to repay their outstanding balance as shown in the table against their names, **Note 23** is the details of the numbers allocated

Therefore I suggest that a desk officer be appointed to recover the remaining balance from the beneficiaries without further delay. This will in turn enhance the revenue of the state.

1.4.3 TRICYCLE KEKE- NAPEP OPEN BODY 240 NOS EACH AT N200,000.00= N48,000,000.00

Similarly 240 No's of tricycle Keke –Napep open body were allocated to 21 Local Government area across the state at N200,000,.00 each all totaling N48,000,000.00 to be repaid in 15 month period i.e from may 2015 to July 2016 but to date only the sum of N1,675,000.00 was so far recovered leaving a balance of N46,325,000.00 as outstanding against the beneficiaries. The repayment period has expired since July 2016. Therefore the beneficiaries should be pressed to repay their outstanding balances as shown in the table against their names.

1.4.4 MOTOR VEHICLE LOAN

1.4.5 TOYOTA HIACE /NISSAN URVAN

Examination of records at Sure Trust Fund it was observed that 56 beneficiaries were given 18 Seater buses 38 No's Toyota Hiace each at N3,575,000.00 and 18 No's Nissan Urban each at N3,200,000.00 all totaling N193,450,000.00 were distributed to 21 Local Government on loan across the state to be repaid back in three years time effective from may 2015. But as at this date only the sum of N45,246,475.00 was so far recovered leaving a balance of N148,628,825.00 as outstanding against the beneficiaries. Therefore, I advise that a desk officer be appointed to recover the balance against the beneficiaries.

1.4.6 KEBBI STATE GOVERNMENT OF NIGERIA, DETAILS OF RECURRENT REVENUE FOR THE YEAR ENDED 31st DECEMBER 2016

Head	Revenue	Current Year	Current Year	Current Year	Short Fall	Surplus	% Over
	Description	Actual 2015	Estimate 2016	Actual 2016			
401	Taxes	2,956,113,026.44	3,436,712,932.00	2,739,036,269.78	697,676,662.22		20%
402	Fine & Fees	330,341,053.01	383,278,254.00	287,848,434.46	95,429,819.54		24%
403	Licences	24,219,635.91	9,810,000.00	28,822,449.36		19,012,449.36	293%
404	Earning & Sales	164,737,164.04	572,020,000.00	69,003,846.40	503,016,153.60		87%
405	Rent on Gov't Property	2,950,675.96	6,000,000.00	5,997,237.48	2,762.52		
406	Int. Received Dividend	96,734,380.94	91,878,814.00	1,605,024.50	90,273,789.50		98%
	TOTAL A	<u>3,575,095,936.30</u>	<u>4,499,700,000.00</u>	<u>3,132,313,261.98</u>			
407	Re-Imbursement	51,000.00	0	0.00			90%
408	Miscellaneous	17,259,172.00	300,000.00	30,000.00			10%
408B	Refund						
	TOTAL B	<u>17,310,172.00</u>	<u>300,000.00</u>	<u>30,000.00</u>	270,000.00		
	Total A	3,575,095,936.30	4,499,700,000.00	3,132,313,261.98			
	Total B	<u>17,310,172.00</u>	<u>300,000.00</u>	<u>30,000.00</u>			
	Total Internal Revenue	<u>3,592,406,108.30</u>	<u>4,500,000,000.00</u>	<u>3,132,343,261.98</u>			
	Statutory Allocation	29,720,531,782.26	37,500,000,000.00	21,525,225,499.70	15,974,774,500.30		57%
	Argumentation						
	SUB TOTAL	29,720,531,782.26	<u>37,500,000,000.00</u>	21,525,225,449.70			
	GRAN TOTAL	<u>33,312,937,890.50</u>	<u>42,000,000,000.00</u>	<u>24,657,568,761.60</u>			

1.4.7 DETAILS OF RECURRENT REVENUE

Analyses from the table above, it was observed that out of the estimated internally revenue generated figure of Four Billion, Five Hundred Million, Naira (N4,500,000,000.00) only. Out of which the sum of Three Billion, One Hundred and Thirty two Million, Three Hundred and Fourty three Thousand, Two Hundred and Sixty one Naira, Ninety eight Kobo (N3,132,343,261.98) only or 66.91% of the total sum estimated was realized. This is against 76% performance for the same class of revenue in the previous year. Which revealed some leakages in the internal revenue generation during the year were observed to have been mainly on the following revenue heads.

HEAD	DETAILS	APPROVED ESTIMATE	ACTUAL	SHORTFALL
401	Taxes	3,436,712,932.00	2,739,036,269.78	697,676,662.22
402	Fines and Fees	383,278,254.00	287,848,434.46	95,429,819.54
404	Earning	572,020,000.00	69,003,846.40	503,016,153.60
405	Rent on Govt, Property	6,000,000.00	5,997,237.48	2,762.52
406	Interest and Dividend	91,878,814.00	1,605,024.50	90,273,789.50
407	Re-imbusement	300,000.00	30,000.00	270,000.00

Government is advice to have a critical look at the above stated revenue heads particularly 401 Taxes, 402 Fine and Fees, 404 Earning & Sales and 406 Interest and Dividend with a view to making some improvement in the following fiscal year.

From the table above comparative analysis of revenue shown above, it was observed that proceeds from tax collected between year 2015 and 2016 have been decreased at high rate. In the year 2015 total actual revenue was Three Billion, Five Hundred and Ninety-two Million, Four Hundred and Six Thousand, One Hundred and Eight Naira, Thirty Kobo (N3,592,406,108.30) only as against the projected revenue figure of Four Billion, Six Hundred and Eighty one Million, Seven Hundred and Fifty seven Thousand, Seven Hundred and Fifty Naira, (N4,681,757,750.00) only. While in the year 2016 Three Billion, One Hundred and Thirty-two Million, Three Hundred and Fourty three Thousand, Two Hundred and Sixty one Naira, Ninety eight Kobo (N3,132,343,261.98) was generated as internal revenue as against the projected revenue figure of Four Billion, Five Hundred Million Naira (N4,500,000,000.00) only.

1.4.8 STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)

The closing balance of Thirty two Billion, One Hundred and Seventeen Million, Eight Hundred and Sixty three Thousand, Five Hundred and Ninety one Naira, Fifty five Kobo (N32,117,863,591.55) only was arrived at as follows Viz:-

	2016		2015	
	₦ : K	₦ : K	₦ : K	₦ : K
Opening Balance		27,576,648,544.68		1,501,264,592.46
Add: Capital Receipt				
Value added Tax	8,270,637,956.79		7,972,089,994.96	
Transfer from CRF	2,023,119,250.25		5,580,193,344.21	
Internal Loans	21,482,804,382.70		15,800,000,000.00	
External Loans				
Grants (SUBEB)			1,685,382,882.89	
Miscellaneous	1,840,799,417.45			
Excess Crude oil			101,182,763.55	
Local Govt. Contribution			3,951,083,640.62	
NNPC Refund			95,056,022.74	
Sure P				
Ecological				
Exchange Difference	2,773,560,324.97		1,595,161,339.45	
Total		<u>36,390,921,332.25</u>		<u>36,780,149,988.40</u>
Total Capital Receipt		<u>63,967,569,876.84</u>		<u>38,281,414,580.80</u>
Less: Capital Expenditure				
Economic sector	17,069,285,002.84		3,466,440,886.22	
Social Sector	4,942,339,429.81		2,734,872,185.48	
Environment Sector	713,608,135.00		1,447,837,279.02	
Administration Sector	9,067,287,643.00		3,055,615,685.45	
Law and Justice	57,186,074.39			
Total Capital Expenditure		<u>31,849,706,285.29</u>		<u>10,704,766,036.17</u>
Closing Balance		<u>32,117,863,591.55</u>		<u>27,576,648,544.70</u>

1.4.9 ESTIMATE FOR RECURRENT AND CAPITAL EXPENDITURE

The sum of One Hundred and Nine Billion, Five Hundred and Ninety two Million, Five Hundred Thousand, Four Hundred Naira (**N109,592,500,400.00**) only was observed to have been estimated during the period under review in the following classification.

1.5.0 RECURRENT EXPENDITURE

		₦	:	K
I. Personal Over Head and Subvention	-	28,526,770,247.00		
ii. Consolidated Revenue Fund Changes	-	<u>6,834,548,952.00</u>		
SUB TOTAL	=	35,361,319,199.00		
Economic Sector	-	32,926,450,704.00		
Social Development Sector	-	23,512,598,441.00		
Regional Sector	-	4,127,334,208.00		
Administrative Sector	-	13,155,797,848.00		
Law and Justice		<u>509,000,000.00</u>		
SUB TOTAL	=	<u>74,231,181,201.00</u>		
GRAND TOTAL	=	<u>109,592,500,400.00</u>		

1.5.1 ACTUAL EXPENDITURE

The actual expenditure incurred during the period under review was observed to stand at Fifty five Billion, Five Hundred and Fourty three Million, Five Hundred and Seventy four Thousand, Seven Hundred and Fifteen Naira Twenty Kobo, (**N55,543,574,715.20**) only, out of which the sum of Twenty-Three Billion, Six Hundred and Ninety three Million, Eight Hundred and Sixty eight Thousand, Four Hundred and Thirty Naira, Sixteen Kobo (**N23,693,868,430.16**) only was expended on the recurrent expenditure while the remaining Thirty-One Billion, Eight Hundred and Fourty nine Million, Seven Hundred and Six Thousand, Two Hundred and Eighty five Naira, Twenty nine Kobo (**N31,849,706,285.29**) was incurred in the capital expenditure as per the following breakdown.

1.5.2. RECURRENT EXPENDITURE

		N : K
i. personal overhead and subvention	-	19,895,705,061.00
ii. consolidated revenue fund changes	-	<u>3,798,163,369.02</u>
SUB TOTAL	=	<u>23,693,868,430.00</u>

1.5.3. CAPITAL EXPENDITURE

Economic Sector	-	17,069,285,002.84
Social Development Sector	-	4,942,339,429.81
Regional Sector	-	713,608,135.25
Administrative Sector	-	9,067,287,643.00
Law and Justice		<u>57,186,074039</u>
SUB TOTAL	=	<u>31,849,706,285.29</u>
GRAND TOTAL	=	<u>55,543,574,715.20</u>

1.5.4 CAPITAL RECEIPTS

From The Accountant General report and account capital receipts amounted Thirty six Billion, Three Hundred and Ninety Million, Nine Hundred and Twenty one Thousand, Three Hundred and Thirty two Naira, Twenty Kobo only (**N36,390,921,332.20**) or 52% of the approved estimated receipts. This was a decrease when compared with Thirty six Billion, Eight Hundred and Sixteen Million, and Thirty five Thousand, Nine Hundred and Six Naira, Fifty nine Kobo (**N36,816,035,906.59**) only or 98% in the previous year as could be seen below Viz:-

DESCRIPTION	ESTIMATED RECEIPTS N	ACTUAL RECEIPTS N	%
Transfer from C.R.F	6,478,660,701.00	2,023,119,250.25	31%
Internal Loan	30,000,000,000.00	21,482,804,382.70	71%
External Loan	582,504,000.00		100%
Grand	16,500,977,585.00		100%
Miscellaneous	1,250,000,000.00	1,840,799,417.45	147%
25% local Govt. Contribution	5,400,000,000.00		100%
Value Added Tax	9,023,982,893.00	8,270,637,956.79	91%
Excess Crude oil			
Sure P			
Ecological			
NNPC Refund	95,056,022.00		100%
Exchange Difference	900,000,000.00	2,773,560,324.97	308%
TOTAL	70,231,181,201.00	36,390,921,332.20	

1.5.5 CAPITAL RECEIPTS ACHIEVEMENT

The achievement in capital receipt to a corresponding performance in the implementation of the Capital Budget. The Accountant General report and accounts showed actual expenditure of Thirty one Billion, Eight Hundred and Fourty nine Million, Seven Hundred and Six Thousand, Two Hundred and Eighty five Naira, Twenty nine Kobo (N31,849,706,285.29) only or 42%

1.5.6 ESTIMATED EXPENDITURE OF THE ENTIRE CAPITAL BUDGET AS TABULATED BELLOW:

HEAD	DECRISPTION	APPROVED ESTIMATED ₦	ACTUAL EXPENDITURE ₦
450	Agriculture including Irrigation	12,818,157,743.00	2,814,680,350.00
450B	Ministry of Animal Health Husbandry & Fisheries	815,500,000.00	9,651,000.00
451	Livestock & Vetenary Services	-	-
452	Forestry	107,792,961.00	2,825,000.00
454	Manufacturing	486,000,000.00	2,200,000.00
455	Power Supply	1,725,000,000.00	674,420,759.35
456	Commerce Finance and Cooperation	1,429,000,000.00	31,745,000.49
457	Transport	15,545,000,000.00	13,533,762,893.00
458A	Education	11,574,000,000.00	2,425,511,843.01
458B	Science & Technical Education	1,240,000,000.00	88,905,869.86
458C	State University Aliero	350,000,000.00	13,000,000.00
458D	Universal Basic Education (UBE)	3,600,000,000.00	2,039,526,114.30
459	Health	3,861,000,000.00	364,875,602.64
459B	Primary Health Care Develop Agency	665,388,441.00	
459C	State Agency for Control of Aids	100,000,000.00	
460	Information	1,087,000,000.00	4,220,000.00
461	Social Development	1,035,210,000.00	6,300,000.00
462	Water Supply	1,755,000,000.00	362,595,796.37
463	Sewage and Drainage	800,000,000.00	
464	Housing	642,334,208.00	232,092,585.64
465	Urban and Regional Planning	830,000,000.00	54,738,000.00
466	Survey and Mapping	36,000,000.00	3,000,000.00
467	Community Development	64,000,000.00	61,181,753.24
468	Administration	12,779,797,848.00	9,002,820,143.00
469	House of Assembly	360,000,000.00	64,467,500.00
469B	House of Assembly Service Commission	16,000,000.00	
468	Ministry of Justice	57,000,000.00	
468	High Court	107,000,000.00	57,186,074.39
486	Sharia Court	345,000,000.00	
486	Judicial Service Commission		
TOTAL		74,231,181,201.00	31,849,706,285.29

1.5.7 CAPITAL RECEIPT SHORTFALL

The sum of Fifty-seven Billion, Three Hundred and Fifty six Million, Six Hundred and Twelve Thousand, Three Hundred and Forty four Naira, Thirty seven Kobo. (N57,356,612,344.37) was observed as a total capital receipt shortfall for the period of this report, in view of the government deliberate policy to operate with very low level of borrowing which is highly impressive, the amount represent 100% of the approved estimated receipt from the affected sub head show below

HEAD	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORT FALL N
442	External Loan	582,504,000.00		582,504,000.00
443	Grant	16,500,977,585.00		16,500,977,585.00
444A	NNPC Refund	95,056,022.00		95,056,022.00
Total		17,178,537,607.00		17,178,537,607.00

1.5.8 LATENESS IN RETIRING IMPREST

During the year under review, it was observed that some officers who were granted imprest advances failed to retire imprest granted to them in time, contrary to the provision of Financial Regulation No. 1101-1108 which states that all standing imprest must be retired on or before 31st December of the financial year in which they are used. Special imprest will be retired within the period allowed or immediately the reasons for which they were granted ceased to exist whichever is the earlier. Retirement will be effected by the production of voucher and /or cash for the full amount of the imprest. Ministries and departments are therefore, enjoined to comply with the above quoted Financial Regulations accordingly.

1.5.9 IMPREST ACCOUNT

Cases of non compliance to procedures laid down by the financial regulations in respect of imprest accounting process are grossly very rampant under various MDAS. This covers both standing and special imprest all to public officials who decline to retire his/her amount as at when due and therefore, refused to be accountable. Imprest must not be regarded as pocket monies unlike other public monies they must be accounted fully at the end of specific service delivery, officials are not relieve of responsibility until such amount adherence to them are brought to account as required by Financial Regulation No. 1101 – 1108

1.6.0 BUDGET IMPLANTATION ANALYSIS

It is important to highlight actual performance in revenue generation by way of achievement of revenue targets. The revenue profile also show the extent of compliance with expenditure target as provided in the various Accountants'

Generals' report. It was observed that the sum of Thirty two Billion, Nine Hundred and Twenty nine Million, Two Hundred and Six Thousand, Seven Hundred and Eighteen Naira Thirty Kobo only (N32,929,206,718.30) was realized as total recurrent revenue for the financial year ending 31st December, 2016. This was a decrease when compared with that of 2015.

1.6.1 IMPREST CASH BOOK

Contrary to the provision of Financial Regulation No.1107 every imprest holder will keep a cash book and will record all receipt and payments but, Imprest Cash Book was not opened and maintained by most of the ministries and other government agencies.

It was also observed that some ministries and organization were in the habit of using large sum of fund in undertaking construction works, local purchases of stores and other services, over and above the sum of N500,000.00 which must be done by obtaining contract, after public tender this action contravenes the provisions of financial regulation No. 3301.

1.6.2 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES

The sum of Six Billion, Eight Hundred and Thirty four Million, Five Hundred and Fourty eight Thousand, Nine Hundred and Fifty two Naira (N6,834,548,952.00) only was observed to have been budgeted in settlement of salaries and allowances of statutory office holder being classified as a charge to consolidated revenue funds, out of this amount the sum seven Billion, Two Hundred and Sixty nine Million, Nine Hundred and Fourteen Thousand, Seven Hundred and Eighty Naira Twenty Kobo only (N7,269,914,780.20) was expended in the reviewed year as against Six Billion, Three Hundred and Ninety one Million, One Hundred and Twenty eight Thousand, Eight Hundred and Eighty Naira, Ninety-three Kobo (N6,391,128,880.93) only in the previous years, this shows increase of Eight Hundred and Seventy eight Million, Seven Hundred and Eighty five Thousand, Eight Hundred and Ninety nine Naira, Seventy Kobo only (N878,785,899.70) detail of the charges are tabulated here under viz:

1.6.3 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR ENDED 31ST DECEMBER 2016

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	CURRENT YEAR	VARIANCE
		Actual 2015	BUDGET 2016	ACTUAL 2016	
430		N	N	N	N
	Judicial Service Commission	17,267,211.00	18,581,124.00	17,267,211.00	1,313,913.00
	Audit Department	5,740,195.20	5,533,017.00	5,259,844.56	273,172.44
	Civil Service Commission	29,442,864.00	28,720,121.00	29,442,864.00	(722,743.00)
	Law Reform Commission	17,517,686.00	17,718,245.00	17,517,691.37	200,553.63

	Pension &Gratuities	2,208,371,626.34	3,110,000,000.00	2,506,905,883.10	603,094,116.90
	Local Government Service Commission	28,265,891.58	28,720,121.00	14,132,945.80	14,587,175.20
	Local Government Audit	5,284,453.00	5,552,956.00	5,259,844.56	293,111.44
	Payment of Allowance to Board Members	5,622,613.91	6,000,000.00	6,397,892.00	(397,892.00)
	Provision of Adjustment of Salaries & Allowances	-	100,000,000.00	-	100,000,000.00
	House of Assembly Members Allowance	297,860,797.00	240,000,000.00	66,486,792.48	173,513,207.52
	House of Assembly Service Commission	31,442,864.00	39,596,014.00	31,442,864.00	8,153,150.00
	provision for payment of salaries & Allowances of the Governor & Political Office holders	-	-	-	-
		722,181,695.96	120,000,000.00	88,010,653.68	31,989,346.32
	Kebbi State Independent Electoral Commission	44,783,424.00	47,872,572.00	44,783,424.00	3,089,148.00
	State Pension Commission	1,082,470,000.00	28,720,021.00	28,086,254.88	633,766.12
	Leave Grant	619,455,976.03	602,938,749.00	598,607,991.98	4,330,757.02
	Employment General	-	-	-	-
	Fiscal Responsibility Commission		39,596,012.00	-	39,596,012.00
	TOTAL CRF CHARGES (PERSONNEL COST)	5,115,707,298.02	4,439,548,952.00	3,459,602,157.41	979,946,794.59
	Loan Repayment & Interest(External Loan)	852,112,887.74	250,000,000.00	365,363,076.83	(115,363,076.83)
	10% Locally Generated Revenue Payment to L.G	332,603,561.21	200,000,000.00	-	200,000,000.00
	Staff Housing Loan Senior/Junior	-	-	-	-
	Motor Vehicle Refurbishing Advance	-	-	-	-
	Other Internal Loan		1,850,000,000.00	3,106,388,334.35	(1,256,388,334.35)
	State Gov't Contribution S S W F	86,299,403.96	85,000,000.00	44,133,729.00	40,866,271.00
	5% Contribution to Council of Chief	4,405,730.00	10,000,000.00	294,427,482.61	(284,427,482.61)
	TOTAL CRF CHARGES (OVERHEAD COST)	1,275,421,582.91	2,395,000,000.00	3,810,312,622.79	(1,415,312,622.79)
	GRAND TOTAL	6,391,128,880.93	6,834,548,952.00	7,269,914,780.20	(435,365,828.20)

1.6.4 Government Statement of Operating Asset and liabilities for the period ended 31st December 2016

	NOTES	CURRENT YEAR ACTUAL 2016	PREVIOUS YEAR ACTUAL 2015
ASSETS		N	N
LIQUID ASSETS			
Cash & Bank Balance	ST1	30,635,940,392.29	30,597,061,540.65
Down payment to Contractors	18	634,685,920.08	0.00
Special Imprest	19	2,481,130,044.98	1,838,995,292.00
SUB TOTAL		33,751,756,357.35	32,436,056,832.65
INVESTMENTS			
State Investment	20	1,000,662,320.05	1,919,543,720.31
Staff Loans & Advances	21	407,938,089.14	526,076,131.22
Liability over Asset		51,724,773,869.62	36,381,299,439.72
SUB TOTAL		53,133,374,278.81	38,826,919,291.25
TOTAL ASSET		86,885,130,636.16	71,262,976,123.90
Public Fund			
Capital Development fund	ST4	32,117,863,591.55	27,576,648,544.68
LIABILITIES			
Contractual Obligation		4,576,853,845.32	11,571,987,435.10
Outstanding Pension/Gratuty		5,174,570,009.46	287,102,130.52
Outstanding Salaries/other staff claim		32,100,432.00	27,424,872.41
External Loan	22	18,097,768,044.84	8,919,353,141.19
Internal Loan	23	26,885,974,712.99	22,880,460,000.00
TOTAL LIABILITIES		86,885,130,636.16	71,262,976,123.90

1.6.5 NONE RETIREMENT OF SPECIAL IMPREST N2,481,130,044.98

Examination of statement of asset and liabilities as submitted by the Accountant General revealed that the sum of Two Billion, Four Hundred and Eighty one Million, One Hundred and Thirty Thousand, Fourty four Naira, Ninety eight Kobo (N2,481,130,044.98) only was granted as special imprest to various ministry and organization contrary to the provision of financial regulation No:1111 which state that "All Standing Imprest must be retired on or before 31st December 2016 of the financial year in which they are issued .

Special imprest will be retired within the period allowed or immediately the reason for which they were granted cease to exist whichever is the earlier. **Note 10A and 10B** are list of the effected ministries and organizations.

1.6.6 CASH AND BANK BALANCES

During the year under review Kebbi State Government maintain so many accounts with a credit balance's of Thirty Billion , Six hundred and Thirty five Million, Nine Hundred and Fourty Thousand, Three Hundred and Ninety two Naira, Twenty nine Kobo (N30,635,940,392.29) only as per statement No: 2 of the Accountant General report. There was no cash in hand as at 31st December 2016. Financial instruction No: 1401 requires annual Board of Survey to be held after close of business on the last working day of each financial year. Before the opening of a business on the 1st day of new year (financial year 2016). To examine the cash, bank balances and stamps etc held by the treasury cash officers but however it was not backed by Board of Survey's reports and certification. Note 11

1.6.7 INVESTMENT IN COMPANIES MINISTRY OF FINANCE INCORPORATED STATEMENT OF ASSET AND LIABILITIES

Government statement of operating assets and liabilities for the period ended 31st December 2016 showed a total of One Billion, Six Hundred and Sixty two Thousand, Three Hundred and Nineteen Naira Fifty five Kobo (N1,000,662,319.55) only as investment in companies existing holding for the reviewed year as against One Billion, Nine Hundred and Nineteen Million, Five Hundred and Fourty three Thousand, Seven Hundred and Twenty Naira Thirty one Kobo (N1,919,543,720.31) only in the previous year. This shows a decrease of Nine Hundred and Eighteen Million, Eight Hundred and Eighty one Thousand, Four Hundred Naira, Seventy six Kobo (N918,881,400.76) only. Though they received a dividend of Thirty Million, Eight Hundred and Thirty four Thousand, One Hundred and Thirty five Thousand Naira (N30,834,135.00) only, but However the reason for decrease was that, the value of the shares at any given period is determine by a price mechanism. All quoted investment are subject to a daily price tag based on which they are traded on the floor for Nigeria Stock Exchange (NSE) at close of trading date.

1.6.8 LIABILITIES OVER ASSET

The sum of Fifty-One Billion, Seven Hundred and Twenty four Million, Seven

Hundred and Seventy three Thousand, Eight Hundred and Sixty nine Naira, Sixty two Kobo (N51,724,773,869.62) only was as a result of asset in various parastatals where the internal and external loans as well as commitments in respect of contract Finance project on roads, rural electrification and water supply were invested. This has been necessitated by cash based accounting concept.

1.6.9 MINISTRY OF FINANCE INCORPORATED DEPT

1.7.0 BALANCES OF OUTSTANDING CAR LOAN FOR POLITICAL AND PUBLIC OFFICE HOLDERS AS AT 31/12/2016

During the period of this report from the loan granted to staff and other political office holders, out of which the sum of Three Hundred and Thirteen Million, Seven Hundred and Thirty eight Thousand, Eighteen Naira Twenty Kobo (N313,738,018.20) only was so far recovered leaving a balance of One Hundred and Two Million, Nine Hundred and Seventy eight Thousand, Seven Hundred and Thirteen Naira, Eighty Kobo (N102,978,713.80) only as outstanding against the beneficiaries, but However Ministry of Finance is recovering the money from the beneficiaries monthly salary.

1.7.1 BALANCES OF OUTSTANDING KB HOUSING SCHEME

2ND ADAMU ALIERO QUARTERS AS AT 31/12/2016

During the period of this report from the houses granted to staff and other political office holders, the sum of One Hundred and Seventy seven Million One Hundred Seventy eight Thousand, Seven Hundred and Ninety Naira (N177,178,795.00) only was so far recovered leaving balance of Two Hundred and Ninety seven Million, Five Hundred and Seventeen Thousand, Nine Hundred and Twenty four Naira, Four Kobo (N297,517,924.04) only, but however the Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

1.7.2 BALANCES OF OUTSTANDING HOUSING LOAN CASH GRANDTED AS AT 31/12/2016

During the period of this report from the Houses granted to staff and other office holder, the sum of Twenty three Million, Four Hundred and Ninety Thousand, and Two Naira, Eighty Kobo (N23,490,002.80) only was so far recovered leaving a balance of Seven Million, Four Hundred and Fourty one Thousand, Four Hundred and Fifty one Naira, Thirty Kobo (N7,441,451.30) only but however the Ministry of Finance is recovering from the beneficiaries monthly salary on direct deductions.

2.0.0 KEBBI STATE GOVERNMENT MICRO FINANCE BANKS

During the year under review verification was conducted in Four (4) Local Government Areas who benefited with the loan, aimed to channeling long term low interest fund to the micro, small and medium enterprise sector of the economy particularly farmers cottage industries and co-operatives societies of artisans and traders, market union leaders were aimed to reach out to the grassroots, through appropriate revolving and sustainable micro credit delivery scheme that will yield

economic empowerment wealth creation, reduction of un-employment and alleviate poverty within the local government areas of the state But this were abused by the board of directors Kebbi Micro Finance Banks, because instead of granting loans to the above mentioned enterprise but they granted to themselves **worth(N5,000,000.00) Five Million Naira each.**

Though each of the Micro Finance Bank I.e Augie, Kangiwa, Bunza and DakinGari were granted the sum of **Twenty Million Naira (N20,000,000.00) only each** while the remaining 2 i.e Bagudo and Zamare Yauri were given **Ten Million Naira (N10,000,00.00) each totaling One Hundred Million Naira (N100,000,000.00) Only.**

As a result of such verifications the sum of **Seven Million Six Hundred and Nine Thousand Naira (N7,609,000.00) Only** was so far recovered from the Board of Directors.

1. In view of this I recommend that desk officer should be established to recover the outstanding loan balance against the beneficiaries.
2. There is the need for government to set the pace for accountability by periodically and regularly publishing the level of achievement of the goals it set for itself and the leadership must prepare to be accountable.
3. As failure to take responsibility reduces trust and accountability management should provide the right leadership as corporate, since public sector officers and many stakeholders rely on their representatives and judgment.
4. Government to provide more capital to the Micro Finance Banks, because it will reduce poverty and create employment to our teaming youth.
5. There is the need to revive the collapse Micro Finance Banks in all the local government areas of the state.

2.0.1 MINISTRY OF EDUCATION

2.02 SAVING MADE TO THE GOVERNMENT AS A RESULT OF EXAMINATION FEEDING PAYMENT BILLS AMOUNTING N340,607,135.00

Audit examination of student feeding payment bills during the period under review revealed that the sum of N340,607,135.00 was so far deducted from the monthly feeding payment bills, therefore this amount stand as a saving to the government. Below is the analyses of saving made to the government Viz:-

STUDENTS FEEDING PAYMENT BILL FOR THE YEAR 2016				
S/N	MONTH	AMOUNT SUBMITTED AS PER MEMO	ACTUAL VERIFIED	DIFFERENCE
		N	N	N
1	JANUARY	128,649,101.00	102,366,307.00	26,282,794.00
2	FEBRUARY	234,932,356.00	216,910,188.00	18,022,168.00
3	MARCH	247,208,671.00	221,344,886.00	25,863,785.00
4	APRIL	86,610,624.00	76,209,517.00	10,401,517.00
5	MAY	191,867,079.00	151,225,390.00	40,641,689.00
6	JUNE	221,974,428.00	180,704,624.00	41,269,804.00
7	JULY	199,424,018.00	105,703,822.00	93,720,196.00
8	AUGUST	0.00	0.00	0.00
9	SEPTEMBER	53,624,360.00	49,464,638.00	4,159,722.00
10	OCTOBER	213,806,202.00	192,792,892.00	18,013,310.00
11	NOVEMBER	255,066,122.00	225,458,008.00	29,608,114.00
12	DECEMBER	192,727,648.00	160,103,612.00	32,624,036.00
	TOTAL	2,025,890,609.00	1,682,283,884.00	340,607,135.00

2.0.3 MINISTRY OF HEALTH

2.0.4 GENERAL HOSPITAL BAGUDO

2.0.5 UN-ACCOUNTED REVENUE TO THE TUNE OF N384,000.00

Examination of monthly revenue collection records maintained at General Hospital Illo, for the period under review revealed that, the sum of N384,000.00 was generated in the Hospital (i.e from pharmacy, laboratory, medical records and ultra sound unit) but the Money so collected was observed to have been diverted to other means rather than remitting them in to the relevant revenue account with the Board of Internal Revenue. The matters have since been communicated to the Principal Medical Officer of General Hospital Illo Dr Udoh Jude A. and his response is still being awaited.

2.0.6 GENERAL HOSPITAL ZAURO/AMBURSA

2.0.7 UNACCOUNTED REVENUE AMOUNTING N295,000.00

Examination of records made available to me by the medical records department revealed that a total sum of N295,000.00 was realized from the sales of cards and opening of patient files from January to May 2016 and June to December 2016 respectively however, no record was presented to confirm that returns from the sales were properly accounted for. The Principal Medical Officer Dr. Richard Audu of the Hospital has since been informed and his response is still being awaited.

2.0.8 WRONG PLACEMENT OF SALARY GRADE LEVEL AND STEPS AMOUNTING N786,742.25

Examination of personal files for the period under review revealed that Nura Sani Yeldu and (11) Eleven others were wrongly placed on salary grade level and steps which resulted to an apparent wrong payment of N786,742.25, the accounting officer has since being informed and his response being awaited.

2.0.9 MINISTRY OF HIGH EDUCATION

2.1.0 WRONG PLACEMENT OF SALARY GRADE LEVEL AND STEPS AMOUNTING N443,168.00

Examination of personal emolument printout and officer personal file for the period under review revealed that, Abdullahi Muhammed and (8) Eight others were wrongly placed on salary grade level and steps which resulted to an apparent wrong payment of N443,168.89. The accounting officer has since being informed and his response is being awaited.

2.1.1 MINISTRY OF ANIMAL HEALTH

2.1.2 WRONG PLACEMENT OF SALARY GRADE LEVEL AND STEPS AMOUNTING N1,542,548.40

Examination of personal emolument print out and officers personal file for the period under review revealed that Abubakar Abdullahi Gulma and (14) fourteen others were wrongly placed on salary grade level and steps which resulted to an apparent wrong payment of N1,542,548.40. The accounting officer has since being informed and his response is being awaited.

2.1.3 MINISTRY OF COMMERCE AND INDUSTRIES

2.1.4 OVER PAYMENT OF SALARY GRADE LEVEL AND STEPS AMOUNTING N178,601.54.

Examination of personal emolument printout and officer personal files for the period under review revealed that Hannatu Shehu Marafa and (14) fourteen others were wrongly placed on salary grade level and steps which resulted to an apparent wrong payment of N178,601.54. The accounting officer has since being informed and his response is being awaited.

2.1.5 SHARI'A COURT OF APPEAL HEAD QUARTERS

2.1.6 SHARI'A COURT KUKA

2.1.7 UNACCOUNTED REVENUE TO THE TUNE OF N112,800.00

Examination of the revenue collection records, during the period under review revealed that, the sum of N112,800.00 was collected as revenue, but same was observed to have not been remitted in to the government revenue account. The chief registrar has since been informed and his response is still awaited.

3.0.0 POLICY OF SPENDING REVENUE AT SOURCE

This policy still exists especially to institution of high learning Boards and parastatals: they at source spent the revenue they collected without any authority from the appropriate quarters. The adverse effect to this system is the failure to properly account for such revenue which constitutes a gross understatement, contrary to the provision of financial regulation No.319, 811 and 817 as well as Edict No.5 Establishing Board of Internal Revenue which does not allow any spending at source from internally generated revenue without covering approval from the appropriate authority. It is hoped that measures will be taken to stop this practice. **However, 10% of the locally generated revenue to Local Government Councils has not being release contrary to provision of the law No.162(7)and (8)**

30.1 RECURRENT REVENUE SHORT FALLS.

3.0.2 MINISTRY OF FINANCE

Revenue shortfall amounted One Hundred and Fourty Million, Eight Hundred and Seventy eight Thousand, Eight Hundred and Fourteen Naira (**N140,878,814.00**) only was observed from 10 Economic Codes the amount involve was equivalent to 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
406/3	Interest on Investment	2,000,000.00		2,000,000.00
6	Interest of Deposit	14,000,000.00		14,000,000.00
8	Repayment of Housing Loan	2,000,000.00		2,000,000.00
10	Repayment of Overpayment	500,000.00		500,000.00
9	Repayment of Furniture Loan	1,000,000.00		1,000,000.00
12	Repayment of Loan and Advances	100,000.00		100,000.00
407/6	Repayment of Car Republishing	50,000,000.00		50,000,000.00
406/13	Repayment of Car Republishing	50,000,000.00		50,000,000.00
14	Repayment of Car loan	19,778,814.00		19,778,814.00
15	Rec. of House Rent Pub. Off Holder	1,500,000.00		1,500,000.00
TOTAL		140,878,814.00		140,878,814.00

3.0.3 KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)

Revenue shortfalls amounted One Hundred and Eighty Thousand Naira (**N180,000.00**) was observed from 3 Economic Codes. The amount involved was equivalent to 40% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
405/8	Rent on KUDA Shop	300,000.00	270,000.00	30,000.00
405/8	Sewage Evacuation Services	50,000.00	0	50,000.00
11	Sanitation Fees	100,000.00	0	100,000.00
Total		450,000.00	270,000.00	180,000.00

3.0.4 BOARD OF INTERNAL REVENUE

Revenue shortfall amounting Seven Hundred and Fourty nine Million, Nine Hundred and Fifty four Thousand, Five Hundred and Ninety seven Naira Thirteen Kobo (**N749,954,597.13**) only was observed from 12 Economic Codes for the year under review. The amount represents 21.9% of the approved estimated revenue from the affected code as shown below:

ECONOMIC CODE	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORT FALL
		N	N	N
401/1	Pay as you earn	2,300,000,000.00	1,967,032,766.54	332,967,233.46
2	Direct Assessment	1,065,692,932.00	675,228,534.43	390,464,397.57
3	Entertainment	1,000,000.00	0.00	1,000,000.00
4	Development Levy	20,000,000.00	14,015,284.90	5,984,715.10
6	Tax on Dividend	10,000.00	0.00	10,000.00
406/1	Refund of Compensation	1,000,000.00	30,000.00	970,000.00
402/14	Motor Vehicle Registration	4,000,000.00	511,783.00	3,488,217.00
15	Certificate of Road Worthiness	5,000,000.00	1,176,250.00	3,823,750.00
17	Stamp Duty	10,000,000.00	532,316.00	9,467,684.00
18	Hackney Carriage	3,000,000.00	1,769,000.00	1,231,000.00
404/39	Sales of NDL Forms	500,000.00	30,900.00	469,100.00
59	Sales of Vehicle Reg. Book	200,000.00	121,500.00	78,500.00
TOTAL		3,410,402,932.00	2,660,448,334.87	749,954,597.13

3.0.5 TENDERS BOARD

Revenue shortfalls to the tune of Nine Million, Nine Hundred and Thirty nine Thousand Naira (**N9,939,000.00**) only was observed from 2 Economic Codes. The amount involved was equivalent to 65 % of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Contract Processing	8,500,000.00	2,819,000.00	5,681,000.00
36	Reg. and Renewal of Contracts	8,000,000.00	3,742,000.00	4,258,000.00
Total		16,500,000.00	6,561,000.00	9,939,000.00

3.0.6 HOUSING CORPORATION

Revenue shortfalls to the tune of Four Million Nine Hundred Thousand Naira (N4,900,000.00) only was observed from 3 Economic Codes. The amount involved was equivalent to 94.2% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
405/14	Sales of Houses (GRA)	2,000,000.00	300,000.00	1,700,000.00
405/4	Rent on Govt. Staff Quarters	200,000.00		200,000.00
5	Rent Office & Govt. Quarters Owner Occp	3,000,000.00		3,000,000.00
TOTAL		5,200,000.00	300,000.00	4,900,000.00

3.0.7 COLLEGE OF AGRICULTURE ZURU

Revenue shortfalls to the tune of Three Million, Four Hundred Thousand Naira (N3,400,000.00) only was observed from 2 Economic codes. The amount involved was equivalent to 94.5% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/49	Student Reg. Fees	3,000,000.00	0.00	3,000,000.00
	Sales of Admin Forms	600,000.00	200,000.00	400,000.00
TOTAL		3,600,000.00	200,000.00	3,400,000.00

3.0.8 SCHOOL OF HEALTH TECHNOLOGY JEGA

Revenue shortfalls to the tune of Three Million, Five Hundred Thousand Naira (N3,500,000.00) only was observed from 2 Economic Codes. The amount involved was equivalent to 53.8% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/49	Student Reg. Fees	5,000,000.00	2,000,000.00	3,000,000.00
	Sales of Admin Forms	1,500,000.00	1,000,000.00	500,000.00
TOTAL		6,500,000.00	3,000,000.00	3,500,000.00

3.0.9 COLLEGE OF EDUCATION ARGUNGU

Revenue shortfalls to the tune of Two Million, Seven Hundred Thousand Naira (N4,000,000.00) only was observed from 2 Economic Codes. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/54A	Student Reg.Fees	3,000,000.00		3,000,000.00
404/49B	Sales of Admission Form	1,000,000.00		1,000,000.00
TOTAL		4,000,000.00		4,000,000.00

3.1.0 COLLEGE OF BASIC STUDIES YAURI

Revenue shortfalls to the tune of One Million, Two Hundred and Fifty Thousand Naira (N1,250,000.00) only was observed from 2 Revenue Codes. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DECRPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/55	Student Reg.Fees	1,000,000.00		1,000,000.00
404/49c	Sales of Admission Form	250,000.00		250,000.00
TOTAL		1,250,000.00		1,250,000.00

3.1.1 CONTROL POST CONSULTANTS

Revenue shortfalls to the tune of Nine Million, One Hundred Thousand Naira (N9,100,000.00) only was observed from 1 Revenue Codes. The amount involved was equivalent to 91% of the approved estimated revenue collection as shown below:-

S/N	ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
01		Surcharges on Border Posts	10,000,000.00	900,000.00	9,100,000.00
TOTAL:-			10,000,000.00	900,000.00	9,100,000.00

3.1.2 SCHOOL OF NURSING AND MIDWIFERY

Revenue shortfalls to the tune of Eight Hundred and Fifty Thousand Naira (N850,000.00) only was observed from 1 Economic Codes. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/49F	Sales of Forms	850,000.00		850,000.00
TOTAL		850,000.00		850,000.00

3.1.3 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of Three Hundred and Eighty eight Thousand, Six Hundred and Sixteen Naira Fifty three kobo (**N388,616.53**) only was observed from 1 Economic Codes. The amount involved was equivalent to 19% of the approved estimated revenue collection as shown below:-

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
403/8	Reg. of Business Premises	2,000,000.00	1,611,383.47	388,616.53
TOTAL		2,000,000.00	1,611,383.47	388,616.53

3.1.4 ABDULLAHI FODIO CENTRE

Revenue shortfalls to the tune of Fifty Thousand Naira (**N50,000.00**) only was observed from 1 Economic Codes. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/60	Registration Fees	50,000.00		50,000.00
TOTAL		50,000.00		50,000.00

3.1.5 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of Six Hundred and Fifty Thousand Naira (**N650,000.00**) only was observed from 4 Economic Codes. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
404/6	Sales of Fruits & Vegetable	50,000.00		50,000.00
13	Sales of Seed From Nurseries	50,000.00		50,000.00
	Tueguva Farming	500,000.00		500,000.00
	Sales of Gas Cooker/Stove	50,000.00		50,000.00
TOTAL		650,000.00		650,000.00

3.1.6 MINISTRY OF EDUCATION

Revenue shortfalls to the tune of Four Hundred and Seventeen Thousand Naira (**N417,000.00**) only was observed from 2. Economic Codes. The amount involved was equivalent to 75.8% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
6A	Reg. and Renewal of Contract	150,000.00	3,000.00	147,000.00
	Primary/Sec.Sch. Reg.Fees	400,000.00	130,000.00	270,000.00
	Total	550,000.00	133,000.00	417,000.00

3.1.7 MINISTRY OF HEALTH

Revenue shortfalls to the tune of Three Hundred and Sixty Thousand Naira (**N360,000.00**) only was observed from 3 Economic Codes. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
402/32	Inoculation	300,000.00		300,000.00
42	Chemical Lab Analysis Fees	10,000.00		10,000.00
	Medical License	50,000.00		50,000.00
TOTAL		360,000.00		360,000.00

3.1.8 WATER BOARD

Revenue shortfalls to the tune of Thirty-Two Million, Eight Hundred and One Thousand Four Hundred and Twenty five Naira Fifty five kobo (**N32,801,425.55**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 13.6% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/56	Water Rate	240,000,000.00	207,198,574.45	32,801,425.55
TOTAL		240,000,000.00	207,198,574.45	32,801,425.55

3.1.9 KEBBIRADIO

Revenue shortfalls to the tune of Twenty five Thousand Five Hundred Naira (**N25,500.00**) Only was observed from 1 **Economic Codes**. The amount involved was equivalent to 0.36 % of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/46	Radio Advertisement	7,000,000.00	6,974,500.00	25,500.00
TOTAL		7,000,000.00	6,974,500.00	25,500.00

3.2.0 B/KEBBI CENTRAL MARKET

Revenue shortfalls to the tune of One Hundred and Thirty three Thousand Six Hundred and Fifty Naira (**N133,650.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 14.85% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
406/52	Gate Fees	900,000.00	766,350.00	133,650.00
TOTAL		900,000.00	766,350.00	133,650.00

3.2.1 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of Five Million, One Hundred and Fourty six Thousand Nine Hundred and Fourty six Naira (**N5,146,951.00**) only was observed from 3 **Economic Codes**. The amount involved was equivalent to 78.5% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
22	Consent Fees	50,000.00	35,000.00	15,000.00
404/32A	Dev. Charges of Approved Plans	1,500,000.00	568,049.00	931,951.00
405/2	Plan Permission	5,000,000.00	800,000.00	4,200,000.00
TOTAL		6,550,000.00	1,403,049.00	5,146,951.00

3.2.2 JUDICIARY

Revenue shortfalls to the tune of Eight Million Three Hundred and Thirty two Thousand, Six Hundred and seventy nine Naira (**N8,332,679.00**) only was observed from 14 **Economic Codes**. The amount involved was equivalent to 56% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/1	Court Fees (High Court)	550,000.00	187,500.00	362,500.00
2	Court Fines (High Court)	450,000.00	345,200.00	104,800.00
3	Probate Fees	45,600.00		45,600.00
4	Court Fees M/Court	500,000.00	53,331.00	446,669.00
5	Court Fines M/Court	2,000,000.00	912,500.00	1,087,500.00
6	Court Fees Area Court	2,001,400.00	1,027,735.00	973,665.00
7	Court Fees Area Court	8,000,000.00	3,400,700.00	4,599,300.00
9	Court Fines Mobile Court	100,000.00		100,000.00
10	Court Fines Rent Tribunal	30,000.00	22,000.00	8,000.00
11A	Appeal Fees High Court	100,000.00	87,600.00	12,400.00
11B	Appeal Fees Sharia Court	100,750.00	89,700.00	11,050.00
12A	Affidavit & Declaration High Court	150,000.00	25,200.00	124,800.00
12B	Affidavit & Declaration Sharia Court	150,000.00	7,100.00	142,900.00
13	Issued of Certificate of Divorce	600,000.00	286,505.00	313,495.00
TOTAL		14,777,750.00	6,445,071.00	8,332,679.00

3.2.3 MINISTRY OF AGRICULTURE

Revenue shortfalls to the tune of Four Hundred and Fifteen Million, Five Hundred and Fifty Thousand Naira (**N415,550,000.00**) only was observed from 5 **Economic Codes**. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Sales of Livestock from Ranches	50,000.00		50,000.00
	Sales of Supplementary Feeds	500,000.00		500,000.00
	Sales of Fertilizer	400,000,000.00		400,000,000.00
	Sales of Tractor to Local Govt.	5,000,000.00		5,000,000.00
	Sales of Animal Feeds	10,000,000.00		10,000,000.00
TOTAL		415,550,000.00		415,550,000.00

3.2.4 MINISTRY OF YOUTH AND SPORT

Revenue shortfalls to the tune of Ten Thousand Naira (**N10,000.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
404/52	Reg. & Renewal of Youth Clubs	10,000.00		10,000.00
TOTAL		10,000.00		10,000.00

3.2.5 POLYTECHNIC DARKIN GARI

Revenue shortfalls to the tune of Two Million, Nine Hundred and One Thousand Six Hundred Naira (**N2,901,600.00**) only was observed from 2 **Economic Codes**. The amount involved was equivalent to 96.7% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/63	Reg. Fees (Student Reg.)	2,000,000.00		2,000,000.00
404/88	Sales of Form (Polytechnic D/Gari)	1,000,000.00	98,400.00	901,600.00
TOTAL		3,000,000.00	98,400.00	2,901,600.00

3.2.6 CABINET OFFICE

Revenue shortfalls to the tune of Two Million, Naira (**N2000,000.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
404/52	People Empowerment program	2,000,000.00		2,000,000.00
TOTAL		2,000,000.00		2,000,000.00

3.2.7 FORESTRY II PROJECT

Revenue shortfalls to the tune of **One** Hundred and Fourty Thousand Naira (**N140,000.00**) only was observed from 1 **Economic Codes**. The amount involved as equivalent to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Forestry II Project	140,000.00		140,000.00
TOTAL		140,000.00		140,000.00

3.2.8 K.A.R.D.A

Revenue shortfalls to the tune of Five Million, Naira (**N5,000,000.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
404/45	Water Pump Recovery	5,000,000.00		5,000,000.00
TOTAL		5,000,000.00		5,000,000.00

3.2.9 KEBBI HOTELS ABUJA

Revenue shortfalls to the tune of Twenty Million, Naira (**N20,000,000.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Kebbi Hotel Abuja	20,000,000.00		20,000,000.00
TOTAL		20,000,000.00		20,000,000.00

3.3.0 STATE UNIVERSITY ALIERO

Revenue shortfalls to the tune of Fifty Million Naira (**N50,000,000.00**) only was observed from 3 **Economic Codes**. The amount involved was equivalent to 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/58	Sales of Form	1,000,000.00		1,000,000.00
404/49G	Registration Fees	42,000,000.00		42,000,000.00
	Cont.Reg. Tender Fees Processing	7,000,000.00		7,000,000.00
TOTAL		50,000,000.00		50,000,000.00

3.3.1 GOVERNMENT PRINTING PRESS

Revenue shortfalls to the tune of One Million Four Hundred Thousand Naira (**N1,400,000.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 93.3% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
404/31	Printing	1,500,000.00	100,000.00	1,400,000.00
TOTAL		1,500,000.00		1,400,000.00

3.3.2 SIR AHMADU BELLO INT. AIRPORT

Revenue shortfalls to the tune of Twenty six Million, Six Hundred and Sixty Thousand Naira (**N26,660,000.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 99% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Landing Fees	26,880,000.00	220,000.00	26,660,000.00
TOTAL		26,880,000.00	220,000.00	26,660,000.00

3.3.3 MINISTRY OF JUSTICE

Revenue shortfalls to the tune of Eight Million, Two Hundred and Sixty nine Thousand Three Hundred and Thirty five Naira Fourty Kobo (**N8,269,335.42**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 55% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/55	Sales of Contract Agreement	15,000,000.00	6,730,664.58	8,269,335.42
TOTAL		15,000,000.00	6,730,664.58	8,269,335.42

3.3.4 KEBBITV

Revenue shortfalls to the tune of Two Hundred Thousand Naira (**N200,000.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 16% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/46	Commercial Advertisement	1,200,000.00	1,000,000.00	200,000.00
TOTAL		1,200,000.00	1,000,000.00	200,000.00

3.3.5 KEBBI STATE HOTEL AND TOURISM BOARD

Revenue shortfalls to the tune of Three Hundred and Thirty Thousand Naira (**N330,000.00**) only was observed from 1 **Economic Codes**. The amount involved was equivalent to 66% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
402/46	Catering Rest House	500,000.00	170,000.00	330,000.00
TOTAL		500,000.00	170,000.00	330,000.00

3.3.6 GENERAL RECOMMENDATION

- Accounting officers should ensure that audit queries are answered timely to promote accountability which is the hallmark of good governance.
- Ministries, departments and agencies should ensure that monthly reconciliation of their over head and capital expenditures with the Accountant General office is carried out to eliminate the gap between the appropriate figure and treasury.
- Each ministry, department and agency should ensure that bank reconciliation statement is done on monthly basis in respect of their accounts and copy sent to office of the Auditor General.

4. Each ministry, department and agencies should close its account at the end of the year and transfer all un-spent balances to the treasury.
5. All ministries, department and agencies should ensure the maintenance of all necessary books of accounts while the vote book (DVE) should be regularly updated.
6. Monthly bank reconciliation statement should be carried out and errors notice during such exercise should be thoroughly investigated.
7. Proper attention should be intensify to properly document any payment vouchers raised according to their respective accounting coding i.e Head and Sub-heads.
8. All M.D.A.'S should maintain a contract register and keep records of tender processes for my examination and inspection.
9. All contracts agreement certified copies must be forwarded to the office of the Auditor General by all ministries, departments and agencies.
10. M.O.F should always appointed Board of Survey on time to ensure that survey cash and bank balances of the various treasury cash offices are done in line with the existing financial regulation.
11. All imprest holder are expected to retire their imprest on or before 31st December, special imprest must be retire within the period allowed ,or immediately the reasons for which they were granted ceased to exist whichever is the earlier,

3.3.7 CONCLUSION

3.3.8 OTHER MATTERS

3.3.9 STAFF STRENGTH

The staff strength of this office still remained grossly in adequate as mention in my previous years report. It shall therefore, be appreciated if vacancy position are improved by recruitment of new staff. This will in turn enhance efficiency in bringing audit observation to the attention of the accounting officers for necessary and timely action.

3.4.0 TRAINING.

This office would very much appreciate programs put in place to meet with the current challenges posed in the auditing profession. So far the level of support from the state government in this regard is still in adequate to the level expected for best practices in line with current audit practices. However, regular training of staff both within and outside the country would be of immense advantage.

3.4.1 LOGISTIC

Following the increase and spread of government activities , it is the desire of this office to have a minimum of **4 vehicles'** for the purpose of verification of projects in all part of the state to allow for proper reporting on such government activities embarked upon which huge sums of money are being expended.

AUDIT CERTIFICATE

In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999, I have examined the accounts and financial statements of Kebbi state Government of Nigeria for the year ended 31st December 2016. Which have been prepared on the basis of the significant accounting policies as prescribed in the Public Finances (Control and Management) law of 1958.

Auditor General Responsibility: *my responsibility is to express an opinion on these financial statements based on the audit conducted in accordance with the auditing requirements and in accordance with the National Auditing standards for Public Sector Account of Nigeria. These standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement(s).*

Opinion: *in the discharge of my responsibility as required by section 125(5) of the constitution of federal republic of Nigeria 1999, some projects and programs were verified in the concept of performance Audit*

In my opinion: *project and programs executed were satisfactory in consideration of funds employed. Furthermore the financial statement (No. 1-4) and related schedule give a true and fair view of the state of affairs of Kebbi state Government as at 31st December, 2016. The financial statements are hereby certified subject to the observation and comments contained in this report.*



YARO K. KALGO (FCNA, FCFA, ACTI)
Auditor General,
Kebbi State.

Part Two

Part II

1. RESPONSIBILITY FOR FINANCIAL STATEMENT.

2. NOTE'S TO THE ACCOUNTS:

Note's 1 –to- 25

- Note: 1 - Gross Statutory Allocation For The Year Ended 31/12/2016
- Note: 2 – Value Added Tax Receipt 2016
- Note: 3 –Internally Generated Revenue For The Year 2016
- Note:4 – Miscellaneous (Excess PPT)For The Year 2016
- Note: 5 - Grant Received 2016
- Note: 6 – NNPC Refund 2016
- Note: 7 – Down payment 2016
- Note 8 – Detail of Exchange Gain 2016
- Note: 9 - Un-Earned Salary And Allowances 2016
- Note: 10 A– List Of Un-retire Special Imprest As At December 2016
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- Note 11 Cash and Bank Balance 2016
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- Note 15 Detail of Capital Expenditure 2016
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- Note 22 Schedule of Total Revenue Collected by Ministries MDAS
- Note 23 Sure-Trust Funds
- Note 24 Schedule of Investment
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3. BOARDS AND PARASTATALS/DEPARTMENT

4.0.0. RESPONSIBILITY FOR FINANCIAL STATEMENT

RESPONSIBILITY FOR FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practice.

2. To fulfil accounting and operating responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government.

3. Responsibility for integrity and objectivity of Financial Statements rest entirely with the Government.

4. Efforts have been made to ensure that the Financial Statements together with the notes thereon reflect the financial position of Government as at 31st December 2016 and its operation for the year ended on that date.

Accountant General,
Kebbi State.

5.0.0

NOTE 1: Summary of Gross Statutory Allocation for the year 2016

GROSS STATUTORY ALLOCATION FROM FAAC

S/N	MONTH	STATUTORY ALLOCATION N	ORIGINAL BUDGET N	VARIANCE N
1	JANUARY	2,084,193,863.13	3,125,000,000.00	(1,040,806,136.87)
2	FEBRUARY	1,941,621,633.08	3,125,000,000.00	(1,183,378,366.92)
3	MARCH	1,796,539,974.82	3,125,000,000.00	(1,328,460,025.18)
4	APRIL	1,541,077,304.91	3,125,000,000.00	(1,583,922,695.09)
5	MAY	1,429,543,610.36	3,125,000,000.00	(1,695,456,389.64)
6	JUNE	1,593,577,395.04	3,125,000,000.00	(1,531,422,604.96)
7	JULY	2,757,035,264.22	3,125,000,000.00	(367,964,735.78)
8	AUGUST	1,824,946,550.94	3,125,000,000.00	(1,300,053,449.06)
9	SEPTEMBER	2,108,816,625.29	3,125,000,000.00	(1,016,183,374.71)
10	OCTOBER	1,699,806,404.64	3,125,000,000.00	(1,425,193,595.36)
11	NOVEMBER	1,365,402,912.76	3,125,000,000.00	(1,759,597,087.24)
12	DECEMBER	1,382,663,960.13	3,125,000,000.00	(1,742,336,039.87)
TOTAL		21,525,225,499.32	37,500,000,000.00	(15,974,774,500.68)

NOTE: 2**KEBBI STATE VALUE ADDED TAX RECEIPT FOR THE 2016**

MONTH	AMOUNT (₦)
JANUARY	627,514,580.05
FEBRUARY	704,832,470.43
MARCH	667,432,594.18
APRIL	661,796,282.81
MAY	670,014,943.83
JUNE	659,357,720.23
JULY	687,553,856.56
AUGUST	686,466,754.68
SEPTEMBER	770,223,465.13
OCTOBER	656,368,985.28
NOVEMBER	711,076,255.78
DECEMBER	768,000,047.83
TOTAL	8,270,637,956.79

? NOTE: 3

? INTERNALLY GENERATED REVENUE FOR THE YEAR 2016

MONTH	AMOUNT (₱)
JANUARY	274,733,567.44
FEBUARY	251,602,585.17
MARCH	240,703,579.52
APRIL	285,703,384.03
MAY	263,504,999.82
JUNE	248,871,497.24
JULY	233,433,384.96
AUGUST	259,737,961.03
SEPTEMBER	238,317,943.64
OCTOBER	312,430,333.88
NOVEMBER	271,590,461.93
DECEMBER	251,713,562.39
TOTAL	3,132,343,261.98

? NOTE: 4

▪ DETAILS OF MISCELLANEOUS (EXCESS PPT/SOLID MINERALS)				
S/NO	MONTH	ORIGINAL BUDGET 2016	CURRENT YEAR ACTUAL 2016	VARIANCE
1	JANUARY			
2	FEBRUARY			
3	MARCH			
4	APRIL			
5	MAY			
6	JUNE			
7	JULY		70,438,515.60	
8	AUGUST			
9	SEPTEMBER		226,559,278.20	
10	OCTOBER		410,306,674.41	
11	NOVEMBER		706,268,881.78	
12	DECEMBER		427,226,067.46	
TOTAL			1,840,799,417.45	

? **NOTE: 5**

GRANT					
S/NO	ORGANIZATION		AMOUNT	ORIGINAL BUDGET	VARIANCE
				1,500,977,585.00	(1,500,977,585.00)
TOTAL				1,500,977,585.00	(1,500,977,585.00)

? **NOTE: 6**
 ? **NNPC REFUND , 2016**

S/N	MONTH	ORIGINAL BUDGET 2016	CURRENT YEAR ACTUAL 2016	VARIANCE
1	JANUARY	7,921,335.13		(7,921,335.13)
2	FEBRUARY	7,921,335.17		(7,921,335.17)
3	MARCH	7,921,335.17		(7,921,335.17)
4	APRIL	7,921,335.17		(7,921,335.17)
5	MAY	7,921,335.17		(7,921,335.17)
6	JUNE	7,921,335.17		(7,921,335.17)
7	JULY	7,921,335.17		(7,921,335.17)
8	AUGUST	7,921,335.17		(7,921,335.17)
9	SEPTEMBER	7,921,335.17		(7,921,335.17)
10	OCTOBER	7,921,335.17		(7,921,335.17)
11	NOVEMBER	7,921,335.17		(7,921,335.17)
12	DECEMBER	7,921,335.17		(7,921,335.17)
TOTAL		95,056,022.00	-	(95,056,022.00)

? NOTE: 7

DETAILS OF DOWN PAYMENT				
S/NO	NAME OF COMPANY	WARRANT NUMBER	AMOUNT	DETAILS
1	SSA Universal Project LTD	2939	104,000,000.00	Being 50% down payment for supply of vehicle, plants and equipment for Kebbi State road maintenance agency(KERMA)
2	ZBBC NIG. LTD	2940	530,685,920.08	Being 30% down payment for rehabilitation of Wasagu Bena Road
TOTAL			634,685,920.08	

NOTE: 8

DETAIL OF EXCHANGE DIFFERENCE/ GAIN

S/N	MONTH	ORIGINAL BUDGET 2016	CURRENT YEAR ACTUAL 2016	VARIANCE
1	JANUARY	75,000,000.00	28,457,198.71	(46,542,801.29)
2	FEBRUARY	75,000,000.00	22,481,754.39	(52,518,245.61)
3	MARCH	75,000,000.00	22,885,292.59	(52,114,707.41)
4	APRIL	75,000,000.00	18,975,227.93	(56,024,772.07)
5	MAY	75,000,000.00	27,824,641.46	(47,175,358.54)
6	JUNE	75,000,000.00	16,998,839.41	(58,001,160.59)
7	JULY	75,000,000.00	562,061,398.56	487,061,398.56
8	AUGUST	75,000,000.00	729,781,568.60	654,781,568.60
9	SEPTEMBER	75,000,000.00	562,732,748.38	487,732,748.38
10	OCTOBER	75,000,000.00	275,580,142.54	200,580,142.54
11	NOVEMBER	75,000,000.00	246,173,513.38	171,173,513.38
12	DECEMBER	75,000,000.00	257,607,999.02	182,607,999.02
TOTAL		900,000,000.00	2,771,560,324.97	1,871,560,324.97

? **NOTE: 9**

? **UN-EARNED SALARY AND ALLOWANCES 2016**

SN	NAME	MIN./ DEPT	TYPES OF REPAYMENT	AMOUNT
1	MUH'D SANI ALWASA	JUDICIARY	OPS	44,721.22
2	BASHAR HASSAN	KUDA	OPS	48,048.00
3	SHEHU MAGINI	AGRIC	OPS	128,782.02
4	MANIRU SULIEMAN YAURI	H/ASSEMBLY	A/H	666,915.02
5	ALIYU MUH'D ANDARAI	HEALTH	OPS	454,938.00
6	LATE HASSANA UMAR KELE	HEALTH	OPS	1,152,270.90
7	LATE YAHAYA SAIDU ANDARAI	FINANCE	A/H	555,708.00
8	ALIYU M. ABUBAKAR DANKO	ESTABLISHMENT	H/L	2,850.00
9	ALIYU M. ABUBAKAR DANKO	ESTABLISHMENT	A/H	485,015.00
10	UMAR GARBA FAKAI	HEALTH	OPS	217,659.94
11	LATE MAIKANO HARUNA	ENVIRONMENT	OPS	238,403.35
12	MUH'D SANI MAINASARA	ENVIRONMENT	OPS	272,461.20
13	MAMMAN RAHA	W/RESOURCES	OPS	128,710.00
14	UMAR MUH'D YELWA	MLGLA	OPS	79,741.99
15	LATE YA'U TONDI	AGRIC	OPS	263,997.50
16	LATE SANI MUSA ARGUNGU	AGRIC	OPS	790,554.15
17	LATE UMARU BARMU KWAIFA	HEALTH	OPS	542,790.00
18	IBRAHIM SADIQ D/BAWA	HEALTH	OPS	402,200.72
19	MUHAMMED BELLO BESSE	HEALTH	OPS	533,660.00
20	ABDUL-KADIR ABUBAKAR JEGA	C.A.Z	A/H	546,915.00
21	LATE DR. OLUFEMI ONI	HEALTH	OPS	1,403,251.40
22	BAWA SANI	LAND/HOUSING	OPS	59,092.36
23	BALA ALKALI	L.G.C.A	H/L	18,363.00
24	SA'IDU GARBA	LAND/HOUSING	OPS	56,649.36
25	LATE BELLO SA'IDU KALGO	FINANCE	H/L	32,672.00
26	ALIYU DAN AYE	FINANCE	H/L	18,777.00
27	ALIYU DAN AYE	FINANCE	C/L	15,271.00
28	ABDULLAHI KWAZO	W/BOARD	H/L	504,115.00
29	KULU SANI YELDU	W/BOARD	H/L	13,682.00

30	MANU ALTINE	ANIMAL HEALTH	OPS	708,708.00
31	UMAR MUSA KWAIDO	HEALTH	H/L	7,648.00
32	UMAR MUSA KWAIDO	HEALTH	C/L	111,056.00
33	BAUTA SAMBO	KUDA	OPS	271,273.68
34	MUH'D ATTAHIRU KAMBA	INFORMATION	OPS	2,321,365.10
35	LATE MUH'D GAMBO KUKA	HEALTH	OPS	1,357,437.00
36	BAGUDU MUHAMMAD	EDUCATION	H/L	14,868.00
37	HASSAN ABDULLAHI JEGA	ENVIRONMENT	H/L	9,856.00
38	ALHASSAN YAURI	SHARIA COURT	OPS	37,640.26
39	LATE HAUWA'U ABDULLAHI	HEALTH	OPS	161,710.50
40	MUSA SARKI DIYA	ANIMAL HEALTH	OPS	236,655.28
41	MUSA AHOLA ATTAH	C.O.Z ZURU	OPS	115,849.92
42	MUHAMMED MARIGA ARUGUNGU	AGRIC	OPS	156,274.75
43	LATE ABUBAKAR MUHAMMAD	GOVT. HOUSE	OPS	116,134.08
44	LATE BANDI GIDADO ZAGGA	ENVIRONMENT	OPS	515,673.63
45	DR. ABDULLAHI S. GOBIR	G/ADMIN	H/A	472,708.00
46	LABBO YARI	EDUCATION	OPS	260,018.32
47	DAUDA DAN IGEKOKO	YOUTH&SPORT	H/L	3,360.00
48	LATE SHEHU ALIYU	JUDICIARY	OPS	34,376.50
49	LATE YUSUF BABA GALADIMA	SUBEB	OPS	201,741.68
50	MUHAMMAD MAMMO	COMMERCE	H/L	13,208.00
51	MAINASARA SAJO	G/ADMIN	H/L	45,006.00
52	MAINASARA SAJO	G/ADMIN	H/A	444,515.00
53	MAINASARA SAJO	G/ADMIN	C/L	97,150.00
54	LATE UMAR MARAFA GWANDU	LAND/HOUSING	OPS	101,152.26
55	LATE AHMAD ABDULLAHI B/K	HEALTH	OPS	841,759.55
56	LATE UMAR MUH'D DANWARAI	LAND/HOUSING	OPS	76,226.04
57	BALKISU AHMED RUFA'I	FINANCE	OPS	94,182.00
58	BALKISU AHMED RUFA'I	FINANCE	C/L	77,720.00
59	YUSUF M. KANGIWA	SSMB	OPS	156,780.16

60	ALHASSAN TUKUR LIBATA	STATE AUDIT	H/L	6,268.00
61	ALHASSAN TUKUR LIBATA	STATE AUDIT	A/H	458,815.00
62	ABUBAKAR A. MAHUTA	EDUCATION	OPS	218,755.18
63	ALIYU B/KEBBI	EDUCATION	OPS	323,960.17
64	ABDULLAHI MAIGWANDU	JUSTICE	OPS	78,286.16
65	MUHAMMAD LAWAL MIKA'ILU	G/ADMIN	A/H	398,867.00
66	MUHAMMAD LAWAL MIKA'ILU	G/ADMIN	C/L	111,104.00
67	MALAMA HABSI MAMMAN	SSMB	OPS	259,033.44
68	MU'AZU MUHAMMAD	WORKS	OPS	431,727.21
69	GARBA B. ISYAKU	WORKS	C/L	457,815.00
70	SHEHU AHMAD	SSMB	OPS	195,096.09
71	LATE HASSAN HARUNA	SSMB	O/S	735,972.48
72	UMAR MOHAMMED B/K	W/RESOURCES	O/S	107,930.60
73	LATE ALH. MAMMAN DANTANI TAKO	W/RESOURCES	O/S	78,790.08
74	GARBA BAGUDO	W/BOARD	O/S	331,637.52
GRAND TOTAL				22,934,326.77

? **NOTE: 10A**

? **LIST OF UNRETIRE SPECIAL IMPREST AS AT DECEMBER, 2016**

S/N	MINISTRIES/DEPARTMENT	AMOUNT
1	Ministry Of Information	196,813,361.00
2	Ministry Of Youth & Sport	46,522,009.00
3	Ministry Of Health	234,565,497.50
4	Ministry Of Education	111,729,631.00
5	Ministry Of Commerce	25,387,665.00
6	Ministry Of Land	308,200,600.00
7	Ministry Of Women Affairs	1,549,000.00
8	Ministry Of Environment	42,010,000.00
9	Cabinet Office	1,013,443,438.48
10	Ministry of Agriculture	89,259,200.00
11	Ministry of Animal Husbandry	24,837,160.00
12	Sure P	10,090,650.00
13	College of Education Argungu	20,000,000.00
14	General Administration	4,964,000.00
15	KB TV	1,843,000.00
16	Ministry of Works	15,000,000.00
17	K U D A	34,406,767.00
18	Government House	79,306,485.00
19	Ministry Of Water Resources	10,142,900.00
20	Ministry of Budget	17,500,000.00
21	Special Services	44,993,000.00
22	Water Board	28,191,000.00
23	Tourism Board	15,065,640.00
24	Ahmadu Bello International Airport	41,822,000.00
25	Higher Court	5,500,000.00
26	Arabic Board	21,552,400.00
27	Board of Internal Revenue	8,200,000.00
28	Ministry of Justice	1,500,000.00
29	Sir Yahaya Memorial Hospital	1,900,000.00
30	Ministry of Higher Education	16,753,061.00
31	COBAS Yauri	3,000,000.00
32	Forestry	1,531,580.00
33	Civil Service Commission	3,550,000.00
TOTAL		2,481,130,044.98

? **NOTE: 10B**

LIST OF UN-RETIRED SPECIAL IMPREST AS AT 31-12-2016

S/N	MDA,S	AMOUNT
1	Government House	5,350,235.00
2	Government House	5,640,250.00
3	Government House	800,000.00
4	Government House	10,000,000.00
5	Government House	3,500,000.00
6	Government House	5,000,000.00
7	Government House	3,500,000.00
8	Government House	2,500,000.00
9	Government House	1,500,000.00
10	Government House	8,393,000.00
11	Government House	1,400,000.00
12	Government House	5,733,000.00
13	Government House	7,800,000.00
14	Commerce	6,000,000.00
15	Commerce	5,500,000.00
16	Commerce	2,000,000.00
17	Commerce	4,000,000.00
18	Commerce	3,000,000.00
19	Commerce	2,983,265.00
20	Commerce	1,450,000.00
21	Commerce	10,133,319.49
22	Science and Technical Education	1,500,000.00
23	Science and Technical Education	2,500,000.00
24	Science and Technical Education	354,100.00
25	Science and Technical Education	5,000,000.00
26	Science and Technical Education	3,000,000.00
27	Science and Technical Education	2,400,000.00
28	Science and Technical Education	2,594,061.75
29	Science and Technical Education	3,759,000.00
30	Science and Technical Education	500,000.00
31	Science and Technical Education	480,000.00
32	Science and Technical Education	1,000,000.00
33	Agriculture	449,600.00
34	Agriculture	255,000.00
35	Agriculture	24,174,700.00
36	Agriculture	869,000.00
37	Agriculture	4,989,900.00
38	Agriculture	200,000.00
39	Agriculture	11,285,000.00
40	Agriculture	2,000,000.00

41	Agriculture	15,000,000.00
42	Information	6,026,490.00
44	Information	3,000,000.00
45	Information	302,000.00
46	Information	2,000,000.00
47	Information	400,000.00
48	Information	1,660,000.00
49	Education	18,000,000.00
50	Education	854,000.00
51	Education	420,000.00
52	Education	6,410,000.00
53	Education	190,000.00
54	Education	1,000,000.00
55	Education	691,000.00
56	Education	4,000,000.00
57	Education	989,250.00
58	Education	6,989,216.00
59	Education	500,000.00
60	Education	1,000,000.00
61	Education	300,000.00
62	Education	1,200,000.00
63	Cabinet Office	578,740,072.00
GRAND TOTAL		813,165,459.24

? NOTE: 11

? RECONCILED BALANCES BETWEEN CASH BOOK & BANKS AS AT 31ST DECEMBER 2016

S/NO.	NAME OF BANKS	TOTAL AMOUNT
1	KEBBI HOME SAVINGS	18,463,062.03
2	KEBBI HOME SAVINGS	99,439,700.00
3	KEBBI HOME SAVINGS	898,359.32
4	KEBBI HOME SAVINGS	134,767,045.88
5	SKYE BANK PLC	1,044,635.21
6	ECOBANK	210,049.40
7	ECOBANK	976,636,710.14
8	ECOBANK	316.20
9	ECOBANK	3,175,658.40
10	ECOBANK	42,401.73
11	FIRST BANK PLC	1,070,819.99
12	HERITAGE BANK PLC	2,484,891,181.58
13	HERITAGE BANK PLC	104,034,778.17
14	ACCESS BANK PLC	169,298,225.59
15	ACCESS BANK PLC	8,170,945,945.18
16	UNITY BANK PLC	3,554,903.35
17	UNITY BANK PLC	1,490,916.58
18	UNITY BANK PLC	25,379,338.14
19	STANBIC IBTC BANK	4,329,594.23
20	FCMB PLC	1,375,103.96
21	ZENITH BANK PLC	7,361,237.61
22	ZENITH BANK PLC	62,602,652.41
23	ZENITH BANK PLC	179,180.47
24	ZENITH BANK PLC	154,488,555.27
25	ZENITH BANK PLC	88,271,737.89
26	ZENITH BANK PLC	1,255,435.60
27	ZENITH BANK PLC	14,932,096.23
28	UBA	3,589,990,018.84
29	UBA	11,118,149,054.10
30	ZENITH BANK PLC	4,531,170,330.29
TOTAL		30,635,940,392.29

NOTE: 12
DETAILS OF PERSONNEL COST

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2015	ORIGINAL BUDGET 2016	CURRENT YEAR ACTUAL 2016	VARIANCE
		N	N	N	N
412A	Government House	44,938,890.24	47,201,440.00	37,942,595.45	9,258,844.55
412B	Deputy Governor's Office	-	10,000,000.00	-	10,000,000.00
413A	Cabinet Office	280,409,998.82	978,084,298.00	81,059,784.11	897,024,513.89
413B	Special Services Department	6,461,465.38	7,000,000.00	5,876,310.86	1,123,689.14
413C	Careers & General Administration	200,230,553.98	217,000,000.00	175,209,415.30	41,790,584.70
413D	Ministry for Local Gov't & Cheftancy	46,726,959.42	56,000,000.00	46,697,618.83	9,302,381.17
413E	Local Government Audit	33,867,075.57	34,291,331.00	28,743,864.49	5,547,466.51
413F	Establishment and Pension	168,040,376.59	174,000,000.00	170,681,277.78	3,318,722.22
413G	Ministry of Land and Hausing	90,399,088.00	92,000,000.00	91,086,976.68	913,023.32
413H	Directorate Of Protocol	22,092,041.46	22,356,036.00	21,399,766.26	956,269.74
414	Ministry of Agric & Natural Res	285,189,734.00	270,800,000.00	240,060,263.63	30,739,736.37
415	Ministry of Commerce	69,214,497.20	72,600,000.00	45,385,106.39	27,214,893.61
416	Ministry of Education	313,213,551.81	315,000,000.00	297,292,085.38	17,707,914.62
416B	Ministry of Science & Technology	348,315,213.34	400,000,000.00	337,106,320.85	62,893,679.15
417A	Ministry of Finance	430,900,942.00	430,900,942.00	399,930,604.11	30,970,337.89
417B	Budget & Economic Planning	38,301,175.87	44,000,000.00	37,154,083.36	6,845,916.64
418	Ministry of Health	2,935,630,733.41	3,800,000,000.00	2,741,700,881.97	1,058,299,118.03
419A	Ministry of Information	91,273,132.00	91,273,132.00	91,031,291.37	241,840.63
419B	Ministry of Youth Empowerment	49,889,893.58	55,000,000.00	46,045,060.30	8,954,939.70
420	Ministry of Justice	68,366,709.76	71,150,361.00	58,191,855.99	12,958,505.01
422	Ministry of Works & Transport	327,258,727.64	339,000,000.00	313,569,475.14	25,430,524.86
423	Ministry of Water Resources	101,903,428.41	96,361,847.00	93,391,698.79	2,970,148.21
424	Ministry of Women Affiars	57,000,000.00	57,000,000.00	56,822,841.01	177,158.99
425A	High Court	371,596,411.75	410,000,000.00	373,027,204.84	36,972,795.16
425C	Sharia Court	430,582,336.61	771,370,232.00	371,290,235.98	400,079,996.02
425D	Judicial Service Commission	56,951,094.68	60,000,000.00	23,363,013.67	36,636,986.33
426	Ministry of Environment	133,377,319.23	139,200,000.00	130,575,200.18	8,624,799.82
427	Local Gov't Service Commission	3,000,000.00	5,000,000.00	4,942,617.86	57,382.14
428	Office of the State Auditor General	43,391,380.77	49,652,576.00	39,849,616.25	9,802,959.75
429	Civil Service Commission	7,000,000.00	37,217,754.00	24,425,400.27	12,792,353.73
429A	Fiscal Responsibility Commission	10,259,840.00	10,259,840.00		10,259,840.00
429A	Ministry Animal Health Husbandry and Fisheries	124,893,934.22	300,000,000.00	295,706,280.69	4,293,719.31
	GRAND TOTAL	7,190,676,505.74	9,463,719,789.00	6,679,558,747.79	2,273,043,283.26

NOTE: 13
DETAILS OF OVERHEAD COST

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	CURRENT YEAR	VARIANCE
		ACTUAL 2015	BUDGET 2016	ACTUAL 2016	
		N	N	N	N
412A	Government House	1,320,502,500.00	1,154,081,070.00	1,134,264,814.00	19,816,256.00
412B	Deputy Governor's Office	84,000,000.00	126,500,000.00	101,130,000.00	25,370,000.00
413A	Cabinet Office	937,554,557.00	635,154,557.00	596,040,884.22	39,113,672.78
413B	Special Services Department	82,781,000.00	82,781,000.00	82,009,843.00	771,157.00
413C	Careers & General Administration	38,000,000.00	24,000,000.00	22,832,000.00	1,168,000.00
413D	Ministry for Local Gov't & Chieftancy	5,000,000.00	7,000,000.00	7,000,000.00	-
413E	Local Government Audit	1,500,000.00	1,800,000.00	1,800,000.00	-
413F	Establishment and Pension	17,121,272.00	33,459,973.00	21,355,565.00	12,104,408.00
413G	Ministry of Land and Housing	10,000,000.00	10,000,000.00	10,000,000.00	-
413H	Directorate Of Protocol	32,049,000.00	50,000,000.00	35,350,000.00	14,650,000.00
413I	Intergovernmental Affairs	-	-	-	-
413j	Ministry for Special Duties	2,450,000.00	-	-	-
414	Ministry of Agric & Natural Res	11,919,202.00	12,700,000.00	12,605,500.00	94,500.00
415	Ministry of Commerce	23,573,000.00	20,000,000.00	19,980,685.00	19,315.00
416	Ministry of Education	513,737,089.00	865,000,000.00	329,751,720.00	535,248,280.00
416B	Ministry of Science & Technology	24,514,000.00	1,149,916,960.00	91,863,565.00	1,058,053,395.00
417A	Ministry of Finance	137,119,674.46	266,000,000.00	148,801,834.92	117,198,165.08
417B	Min. Budget & Economic Planning	12,781,748.00	30,500,000.00	13,005,000.00	17,495,000.00
417C	Office of the Accountant General	309,359,800.00	338,000,000.00	19,809,000.00	318,191,000.00
418	Ministry of Health	336,199,929.55	379,000,000.00	220,555,051.24	158,444,948.76
419A	Ministry of Information	11,675,000.00	20,000,000.00	20,000,000.00	-
419B	Ministry of Youth Empowerment	14,780,000.00	47,522,500.00	36,250,000.00	11,272,500.00
420	Ministry of Justice	445,998,692.00	160,000,000.00	160,000,000.00	-
422	Ministry of Works & Transport	26,000,000.00	21,000,000.00	21,000,000.00	-
423	Ministry of Water Resources	25,638,000.00	20,000,000.00	16,633,000.00	3,367,000.00
424	Ministry of Women Affairs	23,300,000.00	20,000,000.00	20,000,000.00	-
425A	High Court	215,970,435.00	180,000,000.00	110,026,150.00	69,973,850.00
425C	Sharia Court	86,260,000.00	200,000,000.00	88,780,000.00	111,220,000.00
425D	Judicial Service commission	3,562,745.77	5,000,000.00	2,244,000.00	2,756,000.00
426	Ministry of Environment	5,148,000.00	6,000,000.00	6,000,000.00	-
427	Local Gov't Service Commission	1,500,000.00	3,500,000.00	1,800,000.00	1,700,000.00
428	Office of the State Auditor General	5,000,000.00	11,000,000.00	6,526,000.00	4,474,000.00
429	Civil Service Commission	3,520,000.00	6,000,000.00	6,000,000.00	-
429A	Fiscal Responsibility Commission	18,300,000.00	24,000,000.00	17,613,000.00	6,387,000.00
429A	Ministry of Animal Health Husbandry and Fisheries	4,200,000.00	10,900,000.00	6,000,000.00	4,900,000.00
	GRAND TOTAL	4,791,015,644.78	5,920,816,060.00	3,387,027,612.38	1,129,800,415.22

NOTE: 14

GOVERNMENT OF KEBBI STATE OF NIGERIA DETAIL OF GRANT /SUBVENTION TO BOARD & PARASTALS FOR THE YEAR ENDED 31ST DECEMBER, 2016

HEAD	MINISTRY/DEPARTMENT	PREV. YEAR 2015	ORIGINAL	CURRENT YEAR	VARIANCE
432		ACTUAL	BUDGET 2016	ACTUAL 2016	
S/N		N	N	N	N
1	Kebbi Urban Development Authority	136,012,739.80	150,298,887.00	140,304,089.92	9,994,797.08
2	Kebbi Radio	73,213,356.78	90,000,000.00	89,762,842.20	237,157.80
3	College of Education Argungu	439,688,577.78	596,000,000.00	438,188,025.04	157,811,974.96
4	Polytechnic Dakin Gari	545,693,264.70	535,000,000.00	354,461,772.00	180,538,228.00
5	Scholarship Board	5,220,388.05	4,500,000.00	4,284,284.44	215,715.56
6	Pilgrims Welfare Agency	9,845,993.90	10,000,000.00	9,465,914.08	534,085.92
7	Hospital Management	-	-	-	-
8	N Y S C	-	-	-	-
9	Rural Electricity Board	43,376,853.52	45,000,000.00	40,246,824.20	4,753,175.80
10	Water Board	146,471,318.54	158,695,645.00	134,874,491.33	23,821,153.67
11	Board of Internal Revenue	56,552,481.47	65,000,000.00	58,318,586.16	6,681,413.84
12	College of Agriculture Zuru	739,121,191.23	741,000,000.00	708,486,524.49	32,513,475.51
13	Usman Danfodio University Sokoto	-	-	-	-
14	Law Reform Commission	5,723,518.47	6,000,000.00	5,797,998.03	202,001.97
15	Kebbi Agric Development Authority	350,833,703.87	355,932,655.00	355,897,849.48	34,805.52
16	History Beruau	-	-	-	-
17	Kebbi State Transport Authority	-	-	-	-
19	Agency For Adult & NonFormal Education	22,241,358.18	24,300,000.00	20,841,667.43	3,458,332.57
18	Library Board	25,869,780.76	29,000,000.00	26,614,679.04	2,385,320.96
20A	Liason Office Abuja	3,144,188.52	4,000,000.00	3,144,188.52	855,811.48
B	Liason Office Lagos	-	-	-	-
C	Liason Office Kaduna	4,606,488.78	5,000,000.00	4,521,021.91	478,978.09
D	Liason Office Sokoto	1,905,451.60	2,600,000.00	1,760,188.80	839,811.20
21	Sir Yahaya Memorial Hospital	403,624,503.88	520,000,000.00	421,560,803.00	98,439,197.00
22	Arabic & Islamic Education Board	370,283,877.33	425,000,000.00	361,426,671.00	63,573,329.00
23	Housing Corporation	10,703,774.49	11,500,000.00	9,833,742.70	1,666,257.30

24	Miscellaneous	-	-	-	-
25	Secondary Schools Management Board	1,554,234,403.95	1,544,413,515.00	1,415,743,467.43	128,670,047.57
26	College of Preliminary Studies Yauri	340,145,883.51	370,000,000.00	232,548,252.00	137,451,748.00
27	Kebbi Television	87,670,059.28	100,782,246.00	100,087,832.36	694,413.64
28	State Manpower Committee	72,000.00	288,000.00		288,000.00
29	Islamic Preaching Board	2,427,484.20	4,500,000.00	2,427,484.20	2,072,515.80
30	RUWATSAN	2,917,855.71	3,500,000.00	2,974,289.60	525,710.40
31	School of Health Technology Jega	125,262,049.88	136,000,000.00	126,442,010.70	9,557,989.30
32	Kebbi State Health System Dev. Proj. II	3,179,644.35	-	-	-
33	Kebbi Environmental Protection Agency	7,794,586.98	12,500,000.00	6,909,297.66	5,590,702.34
34	Pri.Sch Staff Pension Board	2,422,459.28	2,500,000.00	2,490,641.93	9,358.07
35	Community Direct Treatment/Review	-	-	-	-
36	Kebbi Development Appeal Funds	1,470,004.92	-	-	-
37	Local Government Pension Board	1,536,496.92	2,500,000.00	1,536,496.92	963,503.08
38	Tourism Board	23,835,799.00	24,713,060.00	24,202,927.76	510,132.24
39	Forestry 11 Project	20,174,566.38	22,600,000.00	18,149,162.87	4,450,837.13
40	State Electoral Commission	2,946,672.94	3,500,000.00	2,526,175.85	973,824.15
41	Birnin Kebbi Central Market	33,932,946.90	32,000,000.00	31,875,563.80	124,436.20
42	KASCOM	-	-	-	-
43	School of Nursing and Midwifery	146,258,771.00	155,000,000.00	148,556,923.60	6,443,076.40
44	Religious Affairs	-	-	-	-
45	Due Process	-	-	-	-
46	Project Financial Mgt Unit (PFMU)	-	-	-	-
47	NEPAD	-	-	-	-
48	SEMA	-	1,500,000.00	-	1,500,000.00
49	MDGS	-	-	-	-
50	SACA/HIV	-	-	-	-
51	Social Security Welfare	225,000.00	14,000,000.00	-	14,000,000.00
52	Primary Education Board (UBE)	1,480,612,228.37	1,755,000,000.00	1,630,528,766.01	124,471,233.99
53	Kebbi State University Aliero	1,434,192,964.53	1,788,000,000.00	1,345,127,988.00	442,872,012.00
54	Agency for Health Care Development	-	3,000,000.00	-	3,000,000.00
55	Abdullahi Fodio Center	62,232,992.44	71,000,000.00	57,741,891.25	13,258,108.75
56	Council of Chiefs	1,576,108.80	2,400,000.00		2,400,000.00
57	Kebbi State Pension Commission	-	-	-	-
58	Commercial Agricultural Credit Scheme (CACS)	-	-	-	-
60	Birnin Kebbi Airport	45,665,062.16	46,500,000.00	46,285,875.77	214,124.23
61	KBS Bureau of Statistics	-	-	-	-
62	Community and Social Development Project (CSDP)	-	-	-	-
63	House of Assembly / House of Assembly Service Commission	372,628,239.24	158,129,184.00	109,301,941.86	48,827,242.14
GRAND TOTAL		9,147,547,092.39	10,033,153,192.00	8,495,249,153.34	1,537,904,038.66

NOTE: 15

DETAILS OF OVERHEAD COST (BOARD PARASTATALS)

AD	MINISTRY/DEPARTMENT	PREV. YEAR 2015	ORIGINAL	CURRENT YEAR	VARIANCE
432		ACTUAL	BUDGET 2016	ACTUAL 2016	
S/N		N	N	N	N
1	Kebbi Urban Development Authority	9,050,000.00	15,000,000.00	13,000,000.00	2,000,000.00
2	Kebbi Radio	4,000,000.00	8,000,000.00	4,800,000.00	3,200,000.00
3	College of Education Argungu	20,000,000.00	40,000,000.00	24,000,000.00	16,000,000.00
4	Polytechnic Dakin Gari	67,847,494.00	60,000,000.00	24,000,000.00	36,000,000.00
5	Scholarship Board	2,500,000.00	3,500,000.00	3,000,000.00	500,000.00
6	Pilgrims Welfare Agency	2,900,000.00	3,500,000.00	3,300,000.00	200,000.00
7	Hospital Management	168,500,000.00	170,000,000.00	153,900,000.00	16,100,000.00
8	N Y S C	500,000.00	600,000.00	600,000.00	-
9	Rural Electricity Board	3,000,000.00	4,000,000.00	3,600,000.00	400,000.00
10	Water Board	-	268,000,000.00	-	268,000,000.00
11	Board of Internal Revenue	128,438,663.76	91,500,000.00	42,932,127.63	48,567,872.37
12	College of Agriculture Zuru	13,900,000.00	24,000,000.00	12,000,000.00	12,000,000.00
13	Usman Danfodio University Sokoto	36,000,000.00	6,000,000.00	6,000,000.00	-
14	Law Reform Commission	2,000,000.00	3,000,000.00	2,400,000.00	600,000.00
15	Kebbi Agric Development Authority	4,000,000.00	8,000,000.00	7,717,000.00	283,000.00
16	History Beruau		3,600,000.00	2,000,000.00	1,600,000.00
17	Kebbi State Transport Authority	-	-	-	-
18	Library Board	5,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00
19	Agency For Adult & NonFormal Education	1,500,000.00	2,400,000.00	1,650,000.00	750,000.00
20A	Liason Office Abuja	5,600,000.00	5,000,000.00	5,000,000.00	-
B	Liason Office Lagos	450,000.00	2,400,000.00	1,800,000.00	600,000.00
C	Liason Office Kaduna	4,340,000.00	4,000,000.00	1,680,000.00	2,320,000.00
D	Liason Office Sokoto	1,500,000.00	3,000,000.00	1,800,000.00	1,200,000.00
21	Sir Yahaya Memorial Hospital	36,000,000.00	45,000,000.00	36,000,000.00	9,000,000.00
22	Arabic & Islamic Education Board	12,000,000.00	36,000,000.00	13,180,000.00	22,820,000.00
23	Housing Corporation	1,500,000.00	2,400,000.00	1,665,000.00	735,000.00
24	Miscellaneous	1,550,000.00	2,000,000.00	1,395,000.00	605,000.00
25	Secndry Schools Management Board	140,680,000.00	127,380,000.00	69,580,000.00	57,800,000.00
26	College of Preliminary Studies Yauri	10,000,000.00	80,000,000.00	12,000,000.00	68,000,000.00
27	Kebbi Television	10,050,000.00	15,000,000.00	6,600,000.00	8,400,000.00
28	State Manpower Committee	300,000.00	360,000.00	360,000.00	-
29	Islamic Preaching Board	1,000,000.00	1,500,000.00	1,200,000.00	300,000.00
30	RUWATSAN	1,200,000.00	2,000,000.00	1,440,000.00	560,000.00
31	School of Health Technology jega	18,000,000.00	21,610,425.00	18,000,000.00	3,610,425.00
32	Kebbi State Health System Dev. Proj. II	1,000,000.00	-	-	-

33	Kebbi Environmental Protection Agency	2,800,000.00	3,600,000.00	2,400,000.00	1,200,000.00
34	Pri.Sch Staff Pension Board	2,000,000.00	2,400,000.00	2,400,000.00	-
35	Community Direct Treatment/Review	450,000.00	600,000.00	600,000.00	-
36	Kebbi Development Appeal Funds	-	-	-	-
37	Local Government Pension Board	2,809,440.00	3,600,000.00	3,129,920.00	470,080.00
38	Tourism Board	1,500,000.00	3,000,000.00	1,800,000.00	1,200,000.00
39	Forestry 11 Project	2,000,000.00	2,400,000.00	2,400,000.00	-
40	State Electoral Commission	5,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00
41	Birnin Kebbi Central Market	4,000,000.00	5,000,000.00	4,800,000.00	200,000.00
42	KASCOM	3,000,000.00	3,000,000.00	3,000,000.00	-
43	School of Nursing and Midwifery	18,000,000.00	20,000,000.00	18,000,000.00	2,000,000.00
44	Religious Affairs	26,000,000.00	67,700,000.00	43,080,000.00	24,620,000.00
45	Due Process	-	12,000,000.00	-	12,000,000.00
46	Project Financial Magt Unit (PFMU)	3,500,000.00	4,200,000.00	4,200,000.00	-
47	NEPAD	-	2,400,000.00	-	2,400,000.00
48	SEMA	1,000,000.00	2,500,000.00	2,500,000.00	-
49	MDGS	-	-	-	-
50	SACA/HIV	-	-	-	-
51	Social Security Welfare	3,250,000.00	5,000,000.00	-	5,000,000.00
52	Primary Education Board (UBE)	67,290,000.00	340,000,000.00	79,760,000.00	260,240,000.00
53	Kebbi State University Aliero	60,000,000.00	280,000,000.00	60,000,000.00	220,000,000.00
54	Agency for Health Care Development	24,000,000.00	24,000,000.00	24,000,000.00	-
55	Abdullahi Fodio Center	5,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00
56	Council of Chiefs	1,791,300.00	2,000,000.00	2,000,000.00	-
57	Kebbi State Contributory Pension Board	-	12,000,000.00	-	12,000,000.00
58	Commercial Agricultural Credit Scheme	-	-	-	-
60	Birnin Kebbi Airport	100,550,000.00	60,000,000.00	58,240,000.00	1,760,000.00
61	KBS Bureau of Statistics	-	2,400,000.00	-	2,400,000.00
62	Community and Social Development Project (CSDP)	-	4,000,000.00	-	4,000,000.00
63	House of Assembly/House of Assembly Service Commission	400,000,000.00	1,158,530,781.00	526,960,500.00	631,570,281.00
GRAND TOTAL		1,448,246,897.76	3,109,081,206.00	1,333,869,547.63	1,775,211,658.37

DETAILS OF EXTERNAL LOAN REPAYMENT

S/N	MONTH	ORIGINAL BUDGET 2016	CURRENT YEAR ACTUAL 2016	VARIANCE
1	JANUARY	20,833,333.30	23,984,392.30	(3,151,059.00)
2	FEBRUARY	20,833,333.30	26,877,328.35	(6,043,995.05)
3	MARCH	20,833,333.34	26,877,328.35	(6,043,995.01)
4	APRIL	20,833,333.34	26,877,328.35	(6,043,995.01)
5	MAY	20,833,333.34	26,877,328.35	(6,043,995.01)
6	JUNE	20,833,333.34	26,877,328.35	(6,043,995.01)
7	JULY	20,833,333.34	26,877,328.35	(6,043,995.01)
8	AUGUST	20,833,333.34	26,877,328.35	(6,043,995.01)
9	SEPTEMBER	20,833,333.34	38,309,346.52	(17,476,013.18)
10	OCTOBER	20,833,333.34	38,309,346.52	(17,476,013.18)
11	NOVEMBER	20,833,333.34	38,309,346.52	(17,476,013.18)
12	DECEMBER	20,833,333.34	38,309,346.52	(17,476,013.18)
TOTAL		250,000,000.00	365,363,076.83	(115,363,076.83)

NOTE 17:**DETAILS OF EXTERNAL LOANS 2016**

S/NO	CREDITOR	DESCRIPTION OF LOAN/ MULTILATERAL DEBTS PROJECT	OUTSTANDING BAL. AS AT 31/12/2016 IN USD	OUTSTANDING BAL. AS AT 31/12/2016 IN NAIRA
1	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)USD	3,678,252.92	1,121,867,140.60
2	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)FRF(EUR)	43,854.09	14,125,840.92
3	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)DEM(EUR)	683,330.26	220,107,510.04
4	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)CHF	438,179.40	131,291,693.62
5	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)EUR	2,906,943.64	936,355,615.88
6	IDA	Kebbi State Community Based Poverty Reduction IDA	10,231,096.69	4,181,449,217.20
7	IDA	Kebbi State Health System Development IDA	3,293,702.32	1,346,136,138.18
8	IDA	Kebbi State National Fadama II IDA	5,497,747.79	2,246,929,521.77
9	IDA	Kebbi State HIV/AIDS Programme IDA	1,871,595.13	764,920,929.63
10	IDA	Kebbi State Community and Social Development Project	4,354,999.84	1,779,888,434.60
11	IDA	Kebbi State Health System Development Project(Additional Financing)	2,616,504.34	1,069,365,323.75
12	IDA	Kebbi State Third National Fadama Development Project IDA	4,059,788.18	1,659,235,429.16
13	IFAD	Kebbi State Community Based Agric & Rural Dev. Project IFAD XDR	3,179,661.02	1,299,527,458.87
14	IDA	Kebbi State Second HIV/AIDS Programme Dev. Project	3,245,822.83	1,326,567,790.62
TOTAL			46,101,478.45	18,097,768,044.84

NOTE: 18

DETAILS OF ADVANCES (MIN. OF FIN. INCOP)

S/N	DESCRIPTION	AMOUNT OUTSTANDING AS AT 31/12/2016
		N
1	Housing Loan	7,441,451.30
2	KB Housing Scheme 2nd Aliero Quarters	297,517,924.04
3	Car Loan Revolving Fund Civil Servant	7,873,250.80
4	Car Loan for Political Office Holders	95,105,463.00
TOTAL		407,938,089.14

NOTE: 19

DETAILS OF INTERNAL LOANS REPAYMENT 2016

S/N	MONTH	ORIGINAL BUDGET 2016	CURRENT YEAR ACTUAL 2016	VARIANCE
1	JANUARY	154,166,666.63	276,983,260.92	(122,816,594.29)
2	FEBRUARY	154,166,666.67	187,010,665.33	(32,843,998.66)
3	MARCH	154,166,666.67	264,239,440.81	(110,072,774.14)
4	APRIL	154,166,666.67	264,239,440.81	(110,072,774.14)
5	MAY	154,166,666.67	264,239,440.81	(110,072,774.14)
6	JUNE	154,166,666.67	264,239,440.81	(110,072,774.14)
7	JULY	154,166,666.67	264,239,440.81	(110,072,774.14)
8	AUGUST	154,166,666.67	264,239,440.81	(110,072,774.14)
9	SEPTEMBER	154,166,666.67	264,239,440.81	(110,072,774.14)
10	OCTOBER	154,166,666.67	264,239,440.81	(110,072,774.14)
11	NOVEMBER	154,166,666.67	264,239,440.81	(110,072,774.14)
12	DECEMBER	154,166,666.67	264,239,440.81	(110,072,774.14)
TOTAL		1,850,000,000.00	3,106,388,334.35	(1,256,388,334.35)

NOTE 20**DIVIDENDS RECEIVED FROM COMPANY FOR THE YEAR 2016**

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
1	12/4/2016	UBA PLC	1,144,746.00
2	13/4/2016	APR REGISTRARS	37,290.93
3	14/4/2016	AFRILAND PROP. PLC	34,689.24
4	18/4/2016	UNITED CAPITAL PLC	121,412.34
5	17/5/2016	GUARANTY TRUST BANK PLC	1,943,173.34
6	31/5/2016	LEGACY PENSION FUND MGERS	15,326,629.38
7	2/6/2016	FIDELITY BANK PLC	1,176,620.54
8	2/6/2016	WAPIC INSURANCE PLC	5,770.06
9	2/6/2016	FCMB GROUP PLC	134,926.44
10	2/6/2016	FORTE OIL PLC	65,583.81
11	28/6/2016	FBN HOLDINGS PLC	886,151.75
12	28/6/2016	MOBIL OIL PLC	194,400.00
13	28/6/2016	FCMB GROUP PLC	421.38
14	29/6/2016	FIDELITY BANK PLC	8.78
15	10/8/2016	UNILIVER PLC	23,400.00
16	22/8/2016	LARFAGE GROUP	1,468,032.00
17	22/8/2016	LARFAGE GROUP	1,261,968.00
18	9/9/2016	CCNN PLC	5,524,200.00
19	19/9/2016	UBA GROUP PLC	572,373.00
20	29/9/2016	GT BANK	319,601.70
21	1/11/2016	PZ CUSSIONS PLC	336,913.65
22	1/11/2016	A G LEVENTIS PLC	56,522.16
23	1/12/2016	CONOIL PLC	199,300.50
TOTAL			30,834,135.00

NOTE 21
DETAILS OF INTERNAL LOAN RECIEVED

S/N	BANKS	ORIGINAL BUDGET 2016	CURRENT YEAR ACTUAL	VARIANCE
1	Excess Crude Account Backed Loan	10,000,000,000.00	8,170,945,945.18	1,829,054,054.82
2	Commercial Agric Credit Scheme	5,000,000,000.00	4,697,858,437.52	302,141,562.48
3	Budget Support Facility	-	8,614,000,000.00	8,614,000,000.00
4	Additional Commercial Agric Loan	8,000,000,000.00	-	8,000,000,000.00
TOTAL		23,000,000,000.00	21,482,804,382.70	(1,517,195,617.30)

**NOTE 22. SCHEDULE OF TOTAL REVENUE COLLECTION
BY MINISTRIES /MDAS**

SUB HEARD	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	CURRENT YEAR	VARIANCE
		ACTUAL 2015	BUDGET 2016	ACTUAL 2016	
1	Board of Internal Revenue	3,002,369,849.56	3,468,402,932.00	2,755,910,317.76	(466,033,082.44)
2	Judiciary	6,656,142.53	14,777,750.00	6,446,771.00	(8,121,607.47)
3	Ministry of Agriculture		411,060,000.00	3,278,650.00	(411,060,000.00)
4	Ministry of Works	785,500.00	40,000.00	3,366,300.00	745,500.00
5	Ministry of Health	100,000.00	860,000.00	682,500.00	(760,000.00)
6	Ministry of Finance	96,734,387.28	90,878,814.00		5,855,573.28
7	Ministry of Justice	3,882,697.81	15,000,000.00	6,730,664.58	(11,117,302.19)
8	Ministry of Education	385,000.00	750,000.00	384,000.00	(365,000.00)
9	Ministry of Land & Housing	105,762,403.46	58,170,504.00	59,698,946.04	47,591,899.46
10	Ministry of Information	1,353,148.85			1,353,148.85
11	Ministry of Youth & Sports		10,000.00		(10,000.00)
12	Ministry of Environment	695,200.00	800,000.00	645,200.00	(104,800.00)
13	Ministry of Commerce	4,601,550.00	3,000,000.00	14,563,383.87	1,601,550.00
14	Cabinet Office		2,000,000.00		(2,000,000.00)
15	Water Board	239,124,522.54	240,000,000.00	207,198,574.45	(875,477.46)
16	KARDA		5,000,000.00		(5,000,000.00)
17	Kebbi Radio	8,614,500.00	7,000,000.00	6,974,500.00	1,614,500.00
18	Kebbi Television	1,457,900.00	,200,000.00	1,000,500.00	257,900.00
19	Housing Corporation	2,925,532.04	5,200,000.00	300,000.00	(2,274,467.96)
20	B/Kebbi Central Market	1,746,955.00	2,100,000.00	2,236,100.00	(353,045.00)
21	State University Aliero		50,000,000.00		(50,000,000.00)
22	Civil Service Commission	150,000.00			150,000.00
23	School of Health Tech Jega	700,000.00	6,500,000.00	3,000,000.00	(5,800,000.00)
24	College of Education		4,000,000.00		(2,700,000.00)

25	College of Basic Studies Yauri	245,000.00	1,250,000.00		(1,005,000.00)
26	College of Agriculture Zuru	1,069,025.00	3,600,000.00	200,000.00	(2,530,975.00)
27	Forestry 11 project	31,000.00	140,000.00	1,089,750.00	(109,000.00)
28	Control Post Consultant	8,900,000.00	10,000,000.00	900,000.00	(1,100,000.00)
29	Board of Survey	39,405,000.00	50,000.00	1,250,000.00	39,355,000.00
30	Hotel & Tourism Board	1,016,110.00	500,000.00	170,000.00	516,110.00
31	Argungu Fishing Festival				-
32	Kebbi Hotel Abuja		20,000,000.00		(20,000,000.00)
33	Office of the Auditor General		30,000.00	89,000.00	(30,000.00)
34	School of Nursing & Midwifery	1,400,000.00	1,150,000.00	1,000,000.00	250,000.00
35	Scholarship Board	20,000.00		50,000.00	20,000.00
36	Government Printing Press		1,500,000.00	100,000.00	(1,500,000.00)
37	Abduiiahi Fodio Islamic Center		50,000.00		(50,000.00)
38	KUDA	4,798,000.00	3,600,000.00	9,548,000.00	1,198,000.00
39	Quarry Golongo				-
40	Tenders Board	7,270,000.00	16,500,000.00	6,561,000.00	(9,230,000.00)
41	Sir Yahaya Hospital	30,692,012.23	25,000,000.00	37,853,684.28	5,692,012.23
42	Polytechnic D/Gari		3,000,000.00	98,400.00	(3,000,000.00)
43	General Hospital Suru	13,400.00		180,000.00	13,400.00
44	R. E. B				-
45	Sir Ahmadu Bello Int. Airport	18,201,272.00	26,880,000.00	658,100.00	(8,678,728.00)
46	Argungu General Hospital	691,800.00		110,200.00	691,800.00
47	Yauri General Hospital	297,300.00			297,300.00
48	Kamba General Hospital	25,800.00			25,800.00
49	Wara General Hospital	11,000.00			11,000.00
50	Kangiwa General Hospital	57,600.00		21,000.00	57,600.00
51	Bunza General Hospital	85,250.00		15,400.00	85,250.00
52	Augie General Hospital	5,000.00		5,000.00	5,000.00
53	Mahuta General Hospital			27,320.00	
GRAND TOTAL		3,593,579,858.30	4,500,000,000.00	3,132,343,261.98	(906,420,141.70)

NOTE 23 SURE TRUST FUNDS

LIST OF ALLOCATED 18 SEATER BUSES NISSAN M/V, TRICYCLE KEKE NAPEP, TRICYCLE OPENG BODY AND POWER TILLA

S/N	LOCAL GOV,T	NISSAN M/V QTY ALLOCATED	TRICYCLE KEKE NAPEP QTY ALLOCATED	TRICYCLE OPENG BODY QTY ALLOCATED	POWER TILLA QTY ALLOCATED
1	B/KEBBI	2	35	15	26
2	ARGUNGU	2	29	10	20
3	YAURI	2	30	11	21
4	ZURU	2	24	11	21
5	BAGUDO	2	29	11	20
6	JEGA	2	30	10	20
7	AREWA	2	28	11	20
8	D/WASAGU	2	29	10	21
9	SURU	2	30	11	21
10	BUNZA	2	24	9	17
11	KA;GO	2	23	9	17
12	DANDI	2	23	9	17
13	AUGIE	2	24	9	17
14	GWANDU	2	23	9	17
15	ALIERO	2	23	9	17
16	MAIYAMA	2	24	9	14
17	K/BESSE	2	24	9	17
18	NGASKI	2	24	9	16
19	SAKABA	2	20	9	17
20	SHANGA	2	22	9	13
21	FAKAI	2	22	10	17
22	RESEVER	2	61	31	54
TOTAL		56	600	240	440

NOTE 24

SCHEDULE OF INVESTMENT

Investment both quoted and un-quoted which book value **N1,000,662,320.05** represented in the statement of operating asset and liabilities as shown below viz

DETAILS OF INVESTMENT 2016

S/NO	YEAR	COMPANY	INITIAL SHARE	BONUS/ADDITIONAL DECREASE	TOTAL SHARE HOLDINGS	PRICE	PRESENT VALUE IN NAIRA
		BANK SECTOR	N	N	N	N	N
1	1995	FIRST BANK PLC	6,521,389.00		6,521,389.00	3.50	22,824,861.50
2	1995	UNION BANK PLC	581,311.00		581,311.00	5.16	2,999,564.76
3	1995	UBA BANK	2,679,540.00		2,679,540.00	4.60	12,325,884.00
5	1994/95/2005	FIDELITY BANK PLC	8,171,037.00		8,171,037.00	0.85	6,945,381.45
6	2004	GUARANTY TRUST BANK PLC	1,420,452.00		1,420,452.00	23.39	33,224,372.28
7	2004	FCMB PLC	434,958.00		434,958.00	1.08	469,754.64
8	1995/2002/2005	STERLING BANK PLC	3,871,887.00		3,871,887.00	0.81	3,136,228.47
9	1995	SAVANNAH BANK PLC	500,000.00		500,000.00	0.50	250,000.00
11		UNION BANK PLC IN NAME OF FINANCE	8,385.00		8,385.00	5.16	43,266.60
12	1992/2010	UNITY BANK PLC	53,177,782.00		53,177,782.00	0.60	31,906,669.20
	2007	JAIZ BANK	3,000,000.00	750,000.00	3,750,000.00	1.27	4,762,500.00
		SUB TOTAL					118,888,482.90
		DEVELOPMENT FINANCE SECTOR			-		-
13	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00		200,321,804.00	1.00	200,321,804.00
14	1994	URBAN DEV. BANK PLC	5,161,290.00		5,161,290.00	1.00	5,161,290.00
15		DEAP CAPITAL MGT & TRUST PLC	727,500.00		727,500.00	0.50	363,750.00
16	2010/11	Aso Saving/Loan PLC	40,000,000.00		40,000,000.00	0.50	20,000,000.00
17		ATLASS PORTFOLIO LTD	121,430,500.00		121,430,500.00	0.50	60,715,250.00
18	2004/2011	LEGACY PENSION FUND LTD	28,382,647.00		28,382,647.00	2.74	77,768,452.78
		UBA CAPITAL Plc	385,436.00		385,436.00	2.82	1,086,929.52
		AFRICA PRUDENTIAL REGISTRARS	96,359.00		96,359.00	3.00	289,077.00
		SUB TOTAL					365,706,553.30
19		INSURANCE SECTOR					
20	1992	INTERCON. WAPIC PLC	213,706.00		213,706.00	0.50	106,853.00
21	10/6/1972	ROYAL EXCHANGE ASS.	1,225,710.00		1,225,710.00	0.50	612,855.00
22	10/9/1975	UNIC INSURANCE	104,532.00		104,532.00	0.50	52,266.00
		SUB TOTAL					771,974.00
		BUILDING MATERIALS SECTOR					
23	18/12/1975	CEMENT CO. NORTHERN NIG. PLC	61,380,000.00		61,380,000.00	5.00	306,900,000.00
24	2000	ASHAKA CEMENT PLC	641,344.00		641,344.00	11.45	7,343,388.80
25	2000	LAFARGE (WAPCO) PLC	910,000.00	90,990.00	1,000,990.00	40.95	40,990,540.50

26	2010	DANGOTE CEMENT PLC	30,800.00		30,800.00	174.00	5,359,200.00
		SUB TOTAL					360,593,129.30
		TELECOM SECTOR					
27	1994/95	INTERCELLULAR PLC	48,195,000		48,195,000.00	1.00	48,195,000.00
		SUB TOTAL					48,195,000.00
		CONSTRUCTION SECTOR					
28	1992	ROADS NIG PLC	661,333.00		661,333.00	6.6	4,364,797.80
29	2009	Costain West Africa PLC	90,000.00		90,000.00	0.5	45,000.00
		SUB TOTAL					4,409,797.80
		REAL ESTATE SECTOR					
30	1994/95	UACN PROPERTY PLC	137,500.00		137,500.00	2.39	328,625.00
	2012	(consolidated scheme shares) UBA PLC AFRILAND PROPERTIES PLC	96,359.00		96,359.00	3.00	289,077.00
		SUB TOTAL					617,702.00
		CONGLOMERATES SECTOR					
31	1970	AG. LEVENTIS NIG. PLC	628,024.00		628,024.00	0.88	552,661.12
32	16/11/79	JOHN HOLT PLC	1,196,715.00		1,196,715.00	0.63	753,930.45
33	14/12/88	UNILEVER PLC	520,000.00		520,000.00	35	18,200,000.00
34	14/12/88	UACN PLC	757,885.00		757,885.00	16.41	12,436,892.85
35	14/8/73	CFAO NIG. PLC	226,914.00		226,914.00	0.50	113,457.00
36	14/12/88	P.Z IND. PLC	748,697.00		748,697.00	14.25	10,668,932.25
37	1988	Nestle Foods PLC	15,000.00		15,000.00	810.00	12,150,000.00
		SUB TOTAL					54,875,873.67
		AUTOMOBILE/TYRE SECTOR					
38	1/11/1977	DUNLOP NIG PLC	1,250,827.00		1,250,827.00	0.5	625,413.50
		SUB TOTAL					625,413.50
		PETROLEUM MARKET SECTOR					
39	1994/1995	OANDO PLC	954,584.00		954,584.00	4.59	4,381,540.56
40	1994/95	CON OIL PLC	73,815.00		73,815.00	37.48	2,766,586.20
41	14/12/88	MOBIL PLC	25,000.00		25,000.00	292.00	7,300,000.00
42	2000	Forte (AFRICAN PETROLEUM PLC)	89,602.00		89,602.00	103.61	9,283,663.22
43	2000	ETERNAL OIL	25,590.00		25,590.00	3.04	77,793.60
		SUB TOTAL					23,809,583.58
		AGRICIAGRO ALLIED SECTOR					
44		ARABLE CROP DEV. MARKETING CO. SOKOTO FURNITURE FACTORY	8,330,000.00		8,330,000.00	1.00	8,330,000.00
45	10/4/1976		742,709.00		742,709.00	1.00	742,709.00
46	14/12/88	KADUNA TEXTILE LTD	162.00		162.00	1.00	162.00
47		ZAMFARA TEXTILES LTD	763,200.00		763,200.00	1.00	763,200.00
		SUB TOTAL					1,506,071.00
		POWER SECTOR					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00		12,332,739.00	1.00	12,332,739.00
		SUB TOTAL					12,332,739.00
GRAND TOTAL							1,000,662,320.05

NOTE 25

INVESTMENT IN COMPANIES DURING THE SEVEN YEARS PERIOD

YEAR OF INVESTMENT	AMOUNT
2016	1,000,662,320.05
2015	1,919,543,720.31
2014	1,639,354,870.37
2013	1,872,369,066.66
2012	1,294,244,571.90
2011	1,279,953,112.20
2010	2,676,258,521.09
2009	1,498,529,571.49

6.0.0 BOARDS AND PARASTATALS 2016 ACCOUNTS

During the year of this report the numbers of Parastatals are 45. The position as regards their statutory audit in compliance with Sec 125(3) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) remained generally impressive. Requires that I provide government statutory corporations, authorities, agencies including all persons and bodies established by law, with:

- (i) A list of auditor qualified to be appointed by them as external Auditor and from which the bodies shall appoint their external Auditors:
- (ii) A guideline on the level of fees to be paid to external Auditors: and
- (iii) Comment on their annual accounts and auditor's report thereon.

During the period under review list of qualified firms of Auditors registered with my office were sent to the various boards, parastatals, statutory commissions and government owned companies from which auditors were to be selected to audit the accounts. While appreciable steps were taken by some of the government boards, parastatals and companies to choose auditors, other did not consider it necessary to do so, hence the number of years outstanding in audit of their accounts considering the enormous resources expended by the state government on the parastatals in form of salary and overhead, the audit of these institutions should not be in arrears. It should be timely for purpose of management decision making on the part of government.

Delay in settling arrears of audit fees by some parastatals, this greatly contributed in delaying the release of audited financial statements and report by External Auditors as shown below Viz:-

PARASTATALS AUDIT PROGRESS SUMMARY

YEAR	PARASTATALS	ACCOUNTS AUDITED AND FINALIZED	OUTSTANDING AUDIT AT THE END OF EACH YEAR	%
2012	42	35	7	16%
2013	45	35	10	22%
2014	45	35	10	22%
2015	45	35	10	22%
2016	45	35	10	22%

Government is reminded of the need for settlement of Audit Fees which is the only way to guarantee timely submission of audited accounts and their reports in compliance with section 125(3) of the constitution of the Federal Republic of Nigeria 1999.

The Accounts of the following Parastatals and State Government Agencies for the year under review have been audited by accredited firms of chartered accountants.

PARASTATALS	FIRM OF CHARTERED ACCOUNTANT
1. Kebbi State Electricity Board	KL & Co Chartered Accountant
2. Birni Kebbi Central Market and Motor park Kebbi State	KL & Co Chartered Accountant

CENTRAL MARKET AND MOTOR PARK INTERNAL CONTROL WEAKNESSES

i. INTERNAL CONTROL SYSTEM/LAPSES

We found the general documentation and recording procedures to have been badly kept during the year under consideration. We however believe that there exist opportunity for the improvement of the accounting records in order to ensure that internal control check procedure are not compromised to jeopardize the entire system of internal controls some vital books of accounts such as generate ledger, store ledger, vote book, payment cash book e.t.c were not kept in the year under review.

ii. INTERNAL AUDIT DEPARTMENT

There were no indications to show during the year under review that the organizations do have an internal audit department.

iii. BOOKS OF ACCOUNT

We observed during the period under consideration that the organization did not maintained cash book for the recording of payment vouchers raised in respect of the expenditure incurred in the year under review.

PARASTATALS	FIRM OF CHARTERED ACCOUNTANT
3. Kebbi State Television service	EG Osagie & Co Chartered Accountant

a. **DIVERSION OF REVENUE WORTH N648,500.00**

We discovered that the total sum of N648,500.00 claimed to have been collected but not shown in the bank statement and also no any evidence of receipt by the board of internal revenue, and also the money did not pass through the finance department for proper record and accountability. Therefore, the accounting officer should be surcharged accordingly.

b. **REVENUE RECEIPTS**

We notice with dismay that despite the reservation expressed in our last report with regard to the official receipt to be used to collect the revenue in KBTV nothing concrete seemed to have been done to rectify the situation.

We still observed that instances where the official receipts are not used for the collection of revenue throughout the year 2013, 2014, 2015 and 2016 respectively, by the Commercial Officer Mal. Sani Ibrahim.

PARASTATALS	FIRM OF CHARTERED ACCOUNTANT
4. Kebbi State Primary Health Care Development Agency	AD. Zagga & Co Certified Accountant

● **INTERNAL CONTROL SYSTEM**

It was observed during the auditing exercise that there are lapses in the internal control system which shows that most of the payment did not have the internal auditor signature before payment are carried out.

PARASTATALS	FIRM OF CHARTERED ACCOUNTANT
5. Adamu Augie College of Education Argungu	Zainab Binta & Co Chartered Accountant

1. **KEBBI STATE LAW REFORM COMMISSION,**

a. **PAYMENT VOUCHER RAISED AND PAID WITHOUT SUPPORT DOCUMENT**

During the examination of the payment vouchers for the period under review. It was observed that some payment voucher were raised and paid without necessary supporting documents amounting N380,000.00 this is contrary to the provision Financial Regulation No. 603

2. **KEBBI STATE LIBRARY BOARD**

a. **PAYMENT MADE WITHOUT SUPPORTING DOCUMENT
N1,076,000.00**

Examination of payment vouchers numbers quoted below revealed that payment were raised and paid amounting N1,076,000.00 without relevant supporting document . This is contrary to the provision of Financial Regulation No.603.

3. **KEBBI STATE AGENCY FOR ADULT AND NON FORMAL EDUCATION**

a. **PAYMENT VOUCHER RAISED AND PAID WITHOUT NECESSARY SUPPORT DOCUMENT**

During the examination of the payment vouchers for the period under review, it was observed that some payment vouchers were raised and paid without necessary supporting document amounting to N293,503.00. This is contrary to the provision of Financial Regulation No.603.

b. **WRONG PLACEMENT OF SALARY**

Careful examination of salary payment vouchers revealed that one officer Mrs Grace Bauta was wrongly upgraded to another salary grade level without additional qualification and notification of promotion, also it was discovered that she (Mrs Grace Bauta) was on terminal since the year 2005 on grade level GL-08 but it was observed that she is now on grade level GL-09. Below is the breakdown

COMP. NO	INCREASED ALLOWANCES	PAID GL/ STEP	PAYABLE GL/ STEP	OVER	MONTH
013943		09/12	08/13		Jan-Dec 2016
	Basic salary	34,469.59	29,959.82	4,509.77x 12	54,117.24
	Transport allowance	6,964.75	6,053.75	911.22x12	10,934.64
Total Amount					N65,109.24

1. **STATE EMERGENCY MANAGEMENT AGENCY (SEMA)**

a. **UN-CLAIM CASH ASSISTANCE TO MAKIRIN WIND STORM DISASTER AMOUNTED N111,000.00**

Careful examination of the governors approval dated 17th July 2016 for cash assistance to the victim of Mikirin wind storm revealed that the sum of N111,000.00 One Hundred and Eleven Thousand Naira was not paid to beneficiaries. This is because no any evidence of collection e.g sub-receipt was presented to me for examination and when contacted the DFs could not give any useful information.

As tabulated below:

S/N	NAMES	AMOUNT ₦
1	SALE ADAMU	23,000.00
2	SAMALLA JAYE	23,000.00
3	ALH. RISKUWA BAHILLACE	23,000.00
4	HARUNA MAKIRIN	23,000.00
Total		₦111,000.00

6	Kebbi State Water Boards, Birnin Kebbi, Kebbi State	Mai Alheri & Co. Chartered Accountant
7	Kebbi state Housing Corporation	Yerima & CO Chartered Accountant
8	Kebbi State College of Preliminary Studies Yelwa Yauri	E.G & Co. Chartered Accountant
9	Kebbi State Social Security	Zainab Binta & Co Chartered Accountants
10	Kebbi state College of Agric zuru	Zainab Binta & Co Chartered Accountants
11	Kebbi State Afforestation Programme Forestry II Project,	El-Rajah Salau& Co. Certified Accountants
12	Kebbi State Universal Basic Education, Birnin Kebbi, Kebbi State.	AD Zagga & Co. Chartered Accountant.
13	Kebbi State Urban Development Authority, Birnin Kebbi, Kebbi State	AD Zagga & Co. Chartered Accountant.
14	Kebbi State Broadcasting Corporation (Kebbi Radio)	AD Zagga & Co Chartered Accountant.
15	Kebbi State University of Science and Technology Aleiro	Abdulrauf Jimoh &Co. Chartered Accountant
16	Kebbi State Sure Trust Fund	Joshua Ekele&co Chartered Accountant
17	Board of Internal Revenue, Birnin Kebbi, Kebbi State.	Mayowa Onanibosi & Co. Chartered Accountants
18	Kebbi State Secondary School Management Board, Birnin Kebbi,	Mayowa Onobisi & Co. Chartered Accountant
19	Kebbi State Investment Company Limited.	Ahmed Idris &Co Certified National Accountant
20	Community Based Agric and Rural Development Project IFAD	(No- information
21	Kebbi State Fadama II Project	(Not Audited).
22	Kebbi State Community Based Poverty Reduction Project.	(Not Audited).
23	Project Financial Management Unit.	(Not Audited).
24	Kebbi State Rural Access & Mobility Project.	(Not Audited).
25	Kebbi State Home Saving & Loan Scheme.	(No Information).
26	Kebbi State Scholarship Board, Birnin Kebbi,	(Audited)
27	Kebbi State Sport Council	(Note Audited)
28	State Arabic and Islamic Education Board, Birnin Kebbi, Kebbi State.	(Audited)
29	Islamic Preaching Board, Birnin Kebbi, Kebbi State.	(Audited)
30	Kebbi State Environmental Protection & Agency Project.	(Audited).
31	Kebbi State Low Reform Commission.	(Audited)
32	Rural Water Sanitation Project Birnin Kebbi.	On progress
33	Agency for Adult Non-Formal Education.	(Audited).

34	Kebbi State School of Health Technology, Jega.	(Audited).
35	Sir Yahaya Memorial Hospital, Kebbi State.	(Audited).
36	Kebbi State School of Nursing and Midwifery.	(Audited)
37	Kebbi State Farmers Loan Schemes.	(Audited)
38	Hotel Management and Tourism Board Birnin Kebbi.	(Audited)
39	History Bureau Kebbi State.	(Note Audited)
40	Kebbi State Agric & Rural Development Authority (KARDA)	(Not Audited)
41	Pilgrim Welfare Agency	(Audited)
42	Directorate for Roads and Rural Infrastructure	(Not Audited)
43	State Health Project (PSGRDP)	(Not Audited)
44	Kebbi State Agriculture supply company (KASCOM)	(Not Audited)
45	Kebbi Polytechnic Dakin Gari	



KEBBI STATE OF NIGERIA

Land of Equity

