



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

***FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2023***

**JUNE 2024**



[Www.katsinastate.gov.ng](http://www.katsinastate.gov.ng)





# OFFICE OF THE AUDITOR GENERAL FOR THE STATE

Justice Muh'd Bello Road GRA  
Private Mail Bag 2114,  
Katsina,  
Katsina State,  
Nigeria.

Ref No:.....

Date:.....

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

## **AUDIT CERTIFICATE**

*The Financial Statements and Accounts of the Government of Katsina State of Nigeria for the year ended 31<sup>st</sup> December, 2023 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Katsina State Audit Law No.12 of 2021 (as amended)*

*The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.*

*In the course of the audit, I evaluated the overall adequacy of the information presented in the Consolidated Statement of Financial Performance and Consolidated Statement of Financial Position of Katsina State Government, Consolidated Statement of Cash flow, Consolidated Statement of Changes in Net Asset/Equity and Notes to the Account which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual as described in Note 1 to 31. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.*

*In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Katsina State for the year ended December 31<sup>st</sup> 2023 and the transactions for the fiscal year ended on that date.*

## **Special Opinion**

*The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The expenditure framework (and receipts) are detailed in Note 1 to 31 in the attached Consolidated Statement of Financial Performance and Consolidated Statement of Financial Position of Katsina State Government*

*In my opinion, Note 1 to 31 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Program by the State for the year ended December 31<sup>st</sup>,2023 as required in accordance with IPSAS Accrual as described in Note 1 to 31.*

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



# **OFFICE OF THE ACCOUNTANT GENERAL**

## **MINISTRY OF FINANCE**

**Address: Garba Ja Abdulkadir State Secretariat Complex, IBB Way, Dandagoro  
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### ***FINANCIAL STATEMENT RESPONSIBILITY***

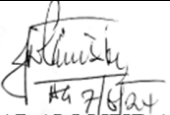
*The 2023 Katsina State Financial Statements have been prepared in accordance with the provisions of the Financial (Control Management) Act 1958 Cap 144 LFN as amended. The Financial Statements are in Compliance with generally accepted accounting principles, practice and other Government accounting regulations and pronouncements. Also, to a large extent, the financial statement was prepared in accordance to International Public Sector Accounting Statement (IPSAS) as issued by INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD BOARD (IPSASB) and financial reporting council of Nigeria (FRCN).*

*In fulfillment of the accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within Statutory authority and properly recorded the use of all public financial resources by the Government.*

*The financial statements are prepared in Accordance with IPSAS on Accrual basis (IPSAS) With exemptions due to non-Completion of valuation of the State Assets, as such some transitional exemptions where observed.*

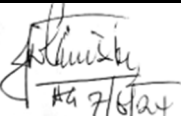
**MALAM NURA TELA FCA**  
**ACCOUNTANT GENERAL KATSINA STATE.**

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

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

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

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

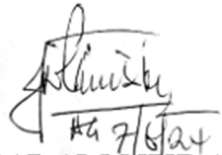
  
**MALAM NURA TELLA** FCA  
 ACCOUNTANT GENERAL  
 KATSINA STATE.

**KATSINA STATE GOVERNMENT OF NIGERIA**  
**CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31/12/2023**

	NOTE	2023	ACTUAL 2022
CASH FLOW FROM OPERATING ACTIVITES		N	N
<b>Inflows</b>			
Share of FAAC	1	59,928,528,333.80	50,882,983,862.73
Share of VAT	2	42,774,951,204.54	31,572,943,764.69
Electronic Money Transfer Levy	2A	2,445,019,578.42	1,421,122,887.14
Tax Revenue	3	9,576,278,305.94	8,219,297,652.61
Refund From Special Fund Acct.	3A	3,764,440,687.52	3,370,177,144.12
Non Tax Revenue	4	7,339,864,191.19	4,545,713,281.76
Capital Reciepts	7	19,443,613,137.06	13,020,234,855.00
SURE-P	9	5,793,812,728.40	4,705,550,859.39
Additional Revenue	9A	26,083,589,209.10	-
Grant	7	2,165,409,596.49	18,155,046,169.59
Transfer From LGAs	10	3,732,506,039.75	2,281,599,550.53
Interest Income	6	35,952,780.83	-
Gains on Disposal of Assets	19	92,705,938.86	1,463,746,708.63
SFTAS	8	-	11,498,325,838.33
<b>Total inflows from operating activities =A</b>		<b>183,176,671,731.90</b>	<b>151,136,742,574.52</b>
<b>Outflows:</b>			
Salaries & Wages	11	32,003,801,912.83	32,277,231,460.49
Social Benefits	12	8,280,123,637.32	8,255,104,205.84
Overhead Cost (Recurrent)	13	27,979,025,978.89	25,904,154,148.66
Grants & Contributions	14	437,968,698.00	472,661,496.00
Transfer to Other MDA's	18	2,709,607,286.45	366,896,675.50
Transfer to Revenue Generating MDA's	18A	6,863,895,021.34	3,233,283,091.27
Aids and Grants	7	1,584,983,009.13	16,107,331,610.63
Cost of IGR Collection (BOIR)	29	1,300,276,911.25	953,797,653.66
Capital Reciepts Expenditure	7	19,649,436,933.88	9,866,590,334.72
<b>Total outflow from operating activities =B</b>		<b>100,809,119,389.09</b>	<b>97,437,050,676.77</b>
<b>Net cashflow from operating activities =C (A-B)</b>		<b>82,367,552,342.81</b>	<b>53,699,691,897.75</b>
<b>CASH FLOW FROM INVESTING ACTIVITES</b>			
Investment Income	5	29,168,447.74	56,108,108.27
Purchase & Const. of PPE	28	(55,922,955,764.02)	(67,971,217,301.37)
<b>Net cashflow from investing activities</b>		<b>(55,893,787,316.28)</b>	<b>(67,915,109,193.10)</b>
<b>Cashflow From Financing Acitivites</b>			
Other Revenue: SUKUK	9	-	8,374,183,312.50
BRIDGING	9	-	15,035,902,285.70
Proceed From Sales of Housing	17	11,922,419.97	11,840,831.72
Repayment of Borrowings	16	(19,087,596,602.49)	(21,869,517,596.80)

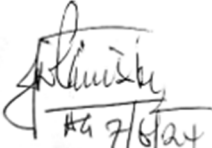


<b>Net Cashflow from financing activities</b>		<b>(19,075,674,182.52)</b>		<b>1,552,408,833.12</b>	
<b>Net Cashflow From All Activities</b>		<b>7,398,090,844.01</b>		<b>(12,663,008,462.23)</b>	
Cash & Its Equivalent as at 1/1/2022		8,213,781,972.67		20,876,790,434.90	
Cash & Its Equivalent as at 31/12/2023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



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

KATSINA STATE GOVERNMENT OF NIGERIA					
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31/12/2023					
		REVALUATION RESERVES	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICITS	TOTAL
Balance as at 1/1/2021				74,424,560,078.84	74,424,560,078.84
Surplus on Revaluation of Property		46,102,920,202.40			46,102,920,202.40
Surplus on Revaluation of Investments		25,694,220.31			25,694,220.31
Statement of Financial Performance				64,920,486,459.06	64,920,486,459.06
<b>Balance as at 31/12/2021</b>		<b>46,128,614,422.71</b>	-	<b>139,345,046,537.90</b>	<b>185,473,660,960.61</b>
		N		N	N
Balance as at 1/1/2022		46,128,614,422.71		139,345,046,537.90	185,473,660,960.61
Surplus on Revaluation of Property		89,214,245,025.57		-	89,214,245,025.57
Surplus on Revaluation of Investments		31,040,750.00			31,040,750.00
Statement of Financial Performance				24,767,637,675.74	24,767,637,675.74
<b>Balance as at 31/12/2022</b>		<b>135,373,900,198.29</b>	-	<b>164,112,684,213.64</b>	<b>299,486,584,411.93</b>
		N		N	N
Balance as at 1/1/2023		135,373,900,198.29		164,112,684,213.64	299,486,584,411.93
Surplus on Revaluation of Property		9,963,676,113.94			9,963,676,113.94
Surplus on Revaluation of Investments		26,939,660.53			26,939,660.53
Statement of Financial Performance				19,499,594,336.89	19,499,594,336.89
<b>Balance as at 31/12/2023</b>		<b>145,364,515,972.76</b>		<b>183,612,278,550.53</b>	<b>328,976,794,523.28</b>

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

NOTES

**NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31  
DECEMBER, 2023**

**BREAKDOWN OF SHARE OF FAAC (STATUTORY ALLOCATION)**

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

NOTES

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

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

NOTES

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

## NOTES

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

NOTES

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

NOTES

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



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

NOTES

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

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

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

NOTES

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

NOTES

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

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

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

NOTE 10	TRANSFER FROM OTHER MDAs	2023			ACTUAL 2022
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	Escow Receipts:				
	Local Governments Contribution Security	1,662,442,101.85	1,843,710,403.24	181,268,301.39	718,610,557.29
	Local Government Scholarship	565,287,662.14	650,000,000.00	84,712,337.86	38,718,343.60
	Local Govt Ecological	1,504,776,275.76	1,710,000,000.00	205,223,724.24	1,524,270,649.64
	<b>TOTAL LOCAL GOVT. CONTRIBUTION</b>	<b>3,732,506,039.75</b>	<b>4,203,710,403.24</b>	<b>471,204,363.49</b>	<b>2,281,599,550.53</b>

NOTE 11	SALARIES AND WAGES	2023			ACTUAL 2022
		N	N		
	<b>PERSONNEL COST</b>				
	ACTUAL TOTAL SALARY FOR THE YEAR 2023	31,622,200,536.82			31,850,999,665.75
	CRF Charges	381,601,376.01			426,231,794.74
	<b>TOTAL</b>	<b>32,003,801,912.83</b>	<b>-</b>	<b>-</b>	<b>32,277,231,460.49</b>

NOTES

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

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

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

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

NOTES

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

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

NOTES

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

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

NOTES

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



## NOTES

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

NOTES

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

NOTES

NOTE 20	CASH & CASH EQUIVALENT	2023	2022
		N	N
	MAIN ACCOUNT	410,428,223.63	330,907,504.96
	FIXED DEPOSIT INT. A/C	40,740,432.03	4,787,651.20
	MOTOR VEHICLE LOAN A/C	77,228,281.55	44,780,807.04
	SALARY A/C I	260,731,758.45	137,610,482.51
	SALARY A/C II	201,045,344.31	195,469,737.85
	RENT DEDUCTION A/C	16,930,018.23	13,604,383.22
	KTSG A/C	4,791,236.23	4,791,236.23
	REFUBISHING LOAN A/C	1,046,044.05	1,046,044.05
	FERTILIZER COLLECTION A/C	1,514,840.64	1,515,590.64
	ECOLOGICAL FUNDS A/A	273,290,917.08	378,714,995.09
	INTEREST ON ECLOGICAL FUND	565,578.36	565,578.36
	KTSG HOUSING ESTATE KAFE DISTRICT (IBTC)	32,040,232.58	28,040,325.58
	FIRST BANK KTSG A/C	35,768,588.30	106,675,549.71
	STATE BOARD OF INTERNAL REVENUE A/C	937,431,138.59	254,956,157.93
	SECURITY ESCROW A/C (FBN)	42,684.14	42,684.14
	CONSOLIDATED DEBT SERVICE A/C	2,475,880.70	2,475,880.70
	INTEREST ON RETENSION A/C	8,286,622.91	8,286,622.91
	PENSION & GRATUITY A/C	7,872,788.99	252,634,983.23
	BARHIM HOUSING ESTATE	21,228,705.80	16,926,497.83
	BARHIM ESTATE SERVICE CHARGE A/C	91,306,019.39	91,306,019.39
	KTS URBAN & REGIONAL PLANNING	64,469,680.38	94,364,195.70
	DAURA ROAD HOUSING ESTATE	19,774,058.97	16,625,984.12
	AG MAKERA HOUSING ESTATE CHARGES A/C	643,189.00	643,189.09
	PURCHASE OF GRAINS A/C	715,836.47	715,836.47
	KTSG A/C VAT	4,737,196,058.12	3,323,833,847.57
	KTSG ECA & VAT A/C	90,518,596.16	112,715,999.68
	SCHOLARSHIP ESCROW A/C	439,965.76	440,882.65
	MOTEL INVESTMENT A/C	-	0.00
	KATSINA MOTEL LOAN REPAYMENT A/C	439.50	439.50
	272 HOUSING UNITS	0.01	0.01
	SALES OF LANDED PROPERTIES	(901.53)	592.00
	250 KABUKAWA HOUSING ESTATE	16,798,009.20	14,772,532.83
	KTSG COUNTRPART A/C	4,392,164.22	4,392,164.22
	SURE-P A/C (STERLING)	9,213,923.82	9,213,923.82
	KTSG UNION A/C	9,964,271.26	9,964,331.26
	TECH COMM ON SALE OF LANDED PROPERTY UNIT B	7,429,350.90	7,332,321.98
	KTSG PARIS CLUB A/C	200.00	200.00

NOTES

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

NOTES

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

NOTES

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

NOTES

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

NOTES

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





NOTES

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



# **OFFICE OF THE ACCOUNTANT GENERAL**

## **MINISTRY OF FINANCE**

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

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

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

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

##### **Introduction**

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

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

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

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

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

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

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

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

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

## **3. ACCOUNTING PERIOD:**

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

## **4. REPORTING CURRENCY:**

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

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

The GPFS comprises of the following Statements:

- a. Consolidated Statement of Financial Performance for the Year ended 31/12/2023
- b. Consolidated Statement of Financial Position (Balance Sheet) as at 31/12/2023
- c. Consolidated Statement of Cashflow for the Year ended 31/12/2023
- d. Consolidated Statement of Changes in Net Assets/Equity for the Year ended 31/12/2023
- e. Statement of Accounting Policies
- f. Note to GPFS for the Year ended 31/12/2023
- g. Supplementary Notes to the GPFS

## **6. NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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

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

## **7. BUDGET FIGURES**

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

## **8. MDA FOR CONSOLIDATION**

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

## **9. COMPARATIVE INFORMATION**

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

## **10. REVENUE**

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

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

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

## **11. AIDS AND GRANTS RECEIVED**

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

## **12. TRANSFER FROM OTHER GOVERNMENT ENTITIES**

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

### **13. EXPENSES**

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

### **14. INTEREST ON LOANS**

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

### **15. FOREIGN CURRENCY TRANSACTIONS**

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

### **16. CASH AND CASH EQUIVELENT**

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

### **17. ACCOUNTS RECEIVABLES**

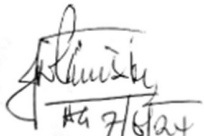
Accounts receivables are shown at estimated realizable value after providing for bad and doubtful debts.

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

All property, Plant & Equipment (PPE) are stated at historical cost, less accumulated depreciation and any impairment losses. Historical cost include expenditure that are directly attributable to the acquisition of the items.

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

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



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



## NOTES TO THE FINANCIAL STATEMENTS

### 1. LEGAL BASIS AND ACCOUNTING RULES.

The accounting framework of the Katsina state Government focused on reporting the budgetary activity of the Government for the financial year as laid down in the appropriation law.

The Katsina state Government financial statement have been prepared using the accrual basis in accordance with the requirements of international public sector accounting standards (IPSAS) as well as in accordance with the Katsina state financial instruction Revised (2004). The Office of the Accountant General is empowered to choose the basis of reporting.

### 2. ACCOUNTING PRINCIPLES

The objective of the financial statement is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. Being a public sector entity, the objectives were developed specifically to provide information useful for decision making, and also to demonstrate the level of Katsina state Government's accountability and transparency for the resources entrusted to it.

The key consideration and accounting principles to be followed when preparing the financial statement are laid down in Katsina State Government's Financial Instructions and not at variance with those described in IPSAS 1. These include: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information. Presentation of the financial statements in accordance with the above-mentioned rules and principles requires management to make estimate that affect the reported amount of certain items in the statement of financial position and statement of financial performance, as well as the related disclosures.

### **3. RISK MANAGEMENT.**

#### **i) Foreign Currency Risk:**

Katsina State is exposed to the extent of its exposure to the risk of changes in foreign exchange rates when repayment of its foreign loans denominated in USD, thus can affect the fair value of future cash flows.

#### **ii) Liquidity Risk:**

Most of the revenues accruing to the State are from the Federation Account, when it fluctuate, the State may experience difficulty in discharging its financial responsibilities.

#### **iii) Interest Rate:**

At present the state has no floating rate financial instruments.

#### **iv) Commodity Price Risk:**

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

#### **v) Credit Risk:**

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

### **4. BASIS OF PREPARATON.**

#### **a) Statement of Compliance with IPSAS.**

Katsina State Government initiated accrual basis IPSAS and choose to adopt the transitional exceptions in IPSAS 33 that allow it to apply a transitional period of up to three years. Our transitional exemptions for the state's owned assets and liabilities that are yet to be valued and recognized, due to security challenges being faced in almost seven no's (7) local governments in the State. Currently, efforts are being put in place to come up with fair values assessments of all assets owned and controlled by the state as soon as the security situations improves. likewise, effort is ongoing by the State Audit Committee in the identification of all Assets

of State wherever it is. We plan to achieve this through the state audit technical committee that is working with professional consultants. As a result of adoption of these transitional exemptions and provisions, Katsina state Government is not able to make an explicit and unreserved statement about its compliance with Accrual basis IPSAS.

**b) Basis for Measurement.**

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

- Consolidated Statement of financial performance for the year ended 31 December, 2023.
- Consolidated Statement of financial position as at 31 December, 2023.
- Consolidated Statement of Cash Flows for the year ended 31December, 2023.
- Consolidated Statement of changes in Net Asset for the year ended 31 December, 2023.

**c) Function and presentation currency**

The financial statement is presented in Naira, which is the functional and reporting currency of Katsina State Government.

**d) Going Concern.**

The financial statements have been prepared on a going concern basis.

**5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.**

Katsina State Government has applied the following accounting policies in preparation of the Financial Statement for the year ended 31st December, 2023. These policies have been consistently applied to all the previous years presented, unless otherwise stated.

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

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

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

### **5.1.1 REVENUE FROM NON-EXCHANGE TRANSACTIONS.**

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

#### **a) TAXES RECIEPTS:**

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

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

**b) FINE AND FEES:**

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

**c) REVENUE GENERATING AGENCIES (MDA's):**

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

**d) STATUTORY ALLOCATIONS:**

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

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

**e) CAPITAL RECEIPT:**

<b>OTHER REVENUE</b>	<b>2023</b>	<b>2022</b>
	<b>N</b>	<b>N</b>
Other Statutory Allocation – Other Agencies:		
• Exchange Difference	12,455,679,334.76	175,304,471.98
• Other FAAC	2,486,309,111.06	720,191,251.06
• Forex Equalization	1,393,184,445.22	-
• Excess Bank Charges	-	137,975,942.30
• Non-Oil Revenue	2,841,085,905.42	1,517,079,250.69
• Withholding	84,282,180.59	000
• Mineral Revenue	-	1,264,232,708.91
• Non-Oil Excess		
Electronic Money Transfer	2,445,019,578.42	1,421,122,887.14
Other Revenue (SFTAS)	-	11,498,325,838.33
SURE – P	5,793,812,728.40	4,705,550,859.39

These include grants and other capital receipts. Capital receipts are measured at fair value and recognized at the point of grant or when there is an enforceable claim to receive the assets if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to Katsina State Government and is measured reliably.

### **5.1.2 REVENUE FROM EXCHANGE TRANSACTIONS.**

These are transactions in which Government receives consideration from and directly gives approximately equal value in exchange from goods, services or use of assets. They are recognized at fair value of consideration received or receivable. The state revenue from exchange transactions includes: rent on Government properties, proceeds from hospital units and other miscellaneous revenue from exchange transactions.

Revenue from the sale of goods and services is recognized when the significant risk and rewards of ownership of the goods are transferred to the buyer, this is when the goods have been delivered.

Revenue involving the provision of service is recognized by the reference to the stage of completion of the transaction at the reporting date. Revenue arising from the use by others of Katsina State Government's assets yielding rental incomes, interest, royalties and dividends or similar distributions, are recognized as they are earned in accordance with the substance of the agreement. Revenue is recognized when the amount can be measured reliably; and it is probable that economic benefits or services potential associated with the transaction will flow to Katsina State Government.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

### **RENTAL INCOMES.**

Rental incomes arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

### **REVENUE FROM OTHER SERVICE:**

Revenue from other services includes proceeds from other miscellaneous revenue from exchange transactions. Katsina State Government recognized revenue from rendering of service as it is earned, that is, as the services is provided. it is measured at the fair value of the consideration received or receivable.

## 5.2 NET FINANCE INCOME/COST.

Interest income/cost arises as a result of cash deposited in financial institution/loans from financial institution.

## 5.3 FINANCIAL INSTRUMENTS.

Financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. The state classified its financial assets and liabilities in line with the requirement of IPSAS. Classification of financial liabilities is based on the nature or characteristic of the instrument. The office of the Accountant General determines the classification of its financial liabilities at initial recognition. Katsina State Government has recognized financial liabilities which include local and foreign debts.

## 5.4 CASH AND CASH EQUIVALENTS.

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

Cash equivalent as shown in the statement of financial position comprise cash in hand or bank also.

## 5.5 BORROWING COST.

Borrowing costs are interest and other expenses incurred by the state in connection with the borrowing of funds for qualifying assets, Government adopted benchmark treatment, under which borrowing cost are recognized as an expenses in the period in which they are incurred, regardless of how the borrowings were acquired.



## **5.6 EMPLOYEE BENEFITS.**

### **a) SHORT TERM EMPLOYEE BENEFIT:**

Katsina State Government approved short term benefits which are associated services rendered in employee salaries; wages; paid annual leave, also the Government recognized short term employee benefits costs when the employee rendered service in exchange for those benefits, such as KATCHIMA which is a contributory program being financed by both employee and the state on 50/50 participation.

### **b) FOREIGN CURRENCY TRANSACTIONS**

Items included in the financial statement of each of Government entities are measured using the economic environment in which the entity operates ('the functional currency of primary currency'). The financial statement is presented in Nigerian naira (NGN) rate of exchange at the dates of the transactions. Foreign currency balances as at the year ended are value at the exchange rate prevailing at that date.

Monetary assets and liabilities dominated in foreign currencies are translated into Nigerian naira in the basis of the exchange rate applicable at the reporting period. Foreign exchange gains and losses that related to public debts are presented within the public debts charge in the statement of financial performance. All other foreign exchange gains and losses are presented in the statement of financial performance on a net basis within other incomes or other expenses.

Non-monetary items that are measured at fair value in foreign currency are translated using the exchange rate at the date when the fair value was determined. Transaction differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

### **c) EXPLANATION OF DIFFERENCES BETWEEN FINANCIAL BUDGET AND ACTUAL AMOUNT.**

#### **▪ INTERNALLY GENERATION REVENUE.**

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

- **INVESTMENT INCOME.**

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

- **STATUTORY ALLOCATION.**

This is Statutory allocation to the State from the Federation account that was shared within the financial year is provided on the sharing formula. This type of revenue is only recognized when it was receipt because the state does not have control on generation nor the sharing.

- **CAPITAL EXPENDITURE.**

Total amount debited to asset account and the corresponding entry was credited to equity account & only recognized in their year of occurrence.

- **REPAYMENT OF BORROWING**

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

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

- **INVESTMENT IN SECURITIES.**

- a) **Sovereign Wealth Fund**

As at 31/12/2022	<b>5,031,774,081.90</b>
Value as at 31/12/2023	<b>10,403,626,687.96</b>

**b) QUOTED COMPANIES.**

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

- **PAYABLES & OTHER LIABILITIES**

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

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

**GRATUITY:** Represent the Gratuities as at the Last Quarter of the Financial Year 2023 that is yet to be paid as at 31/12/2023.

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

- **OVERHEAD COST AND SUBVENTIONS.**

2.1 the financial statement has been presented in accordance with accrual basis of International Public Sector Accounting Standard (IPSASS). IPSAS 33 allows a first-time adopter period of up to three years to recognize and/or measure certain assets and/or liabilities. In its transition to accrual based IPSASS, the State government has taken advantage of exemptions that affect fair presentation and those that do not affect fair presentation and as such is unable to make an explicit and unreserved statement of compliance with accrual based IPSAS. The date of adoption of IPSAS is 1st January 2017.

**PUBLIC DEBTS:** this represents the total outstanding debts (Bond and Other Securities) of the State, it includes both External and Internal as at 31/12/2023. No reconciliation has been carried out and DMO report was not available to the State.

## **A. DOMESTIC DEBTS:**

### **i. Salary Bailout:-**

On the inception of this administration in 2015, it was discovered that many States & Local Governments have a lot of Unpaid Salaries, Pension & Gratuities. As a result of this, it was agreed as part of an intervention program to bail out States from such Burden. The consent to borrow was signed in 2015 for a duration of 20years at an interest rate of 9% on reducing method.

### **ii. Budget Support:-**

In order to improve States Budget performance, the Federal Government of Nigeria (FGN) granted this facility at the rate of 9%, but could be reviewed upward to 15% per annum where a State failed to met all the indicators contained in fiscal sustainability plan (FSP).

### **iii. Excess Crude-Oil Account ECA LOAN:-**

This was borrowed to Finance Infrastructural deficit within the State. It has a duration of 20years at 9% covering from February 2016 to February 2036.

### **iv. SMEDAN(SMALL AND MEDIUM ENTERPRISE DEVELOPMENT LOAN PROGRAMME) :-**

As part of its development role, the Central Bank of Nigeria (CBN) has established the Small and Medium Enterprises Credit Guarantee Scheme (SMEGS), for promoting access to credit by SMES in Nigeria. Katsina State fast-track the development of the manufacturing SME sector of the State economy. The loan shall have a maximum tenor of seven (7) years,

v. **SUKUK:-**

This is an Islamic compliant bond which was obtained by Katsina State Government for the purpose of financing infrastructural projects in the State that are qualified and specific. In line with the terms of this SUKUK Certification and Legal agreement including but not limited to the Project Implementation Management Agreement (PIMA). There is the need to form a Project Implementation Management Committee (PIMC), comprising representatives of the Obligor, the Delegate Trustees and a project Manager appointed by the Issuer. The PIMC shall have quarterly meetings with the Originator to monitor and supervise the execution of the projects in accordance with the terms of the Agreement. The instructions on disbursement of the Sukuk proceeds should be in favor of the contractor and state the specific purpose of the funds being remitted in line with the use of proceeds. The Issuer shall through the issuance of the series 1 Sukuk raise funds for the purpose of the implementation of the transaction.

Upon the settlement of all expenses and costs incurred in connection with the issuance of the series 1 Sukuk, the Issuer shall procure the transfer of the net proceeds from the issuance of the Series 1 Sukuks (Sukuk Proceeds) to the originator in consideration for the purchase of rights to the Lease Assets. The transfer of the Sukuk Proceeds shall be completed by the transfer of funds to the Originator upon execution of all relevant transaction agreements.

The project inspection and submission of quarterly reports are vital to renewal of the Sharia Compliance certificate by the Sharia Adviser on this transaction which is critical to our ability to successfully raise further series under the Sukuk program. The funds are successfully acquired and will be used in executing thirty-six(36) Nos. Developmental projects across the State which are infrastructural in nature. See note 9

## **B. EXTERNAL DEBTS:**

### **i. Katsina State Health Dev. IV:-**

Katsina State Health System Development iv was secured during the year 2003 to improve health system facilities in the State.

### **ii. Katsina State Health Dev.:-**

In its effort in providing regular Health services, Katsina State Health System Development IV secured during the year 2003 to finance and improve general health services in the State.

### **iii. Katsina State Small Earth Dam (Const. & Rehab.):-**

Katsina State Small Earth Dam was borrowed during the year 2009 to improve the level of irrigation activities and grazing areas.

### **iv. Katsina State Multi State Water:-**

In its effort to improve infrastructural facility, Katsina State Multi State Water was secured during the year 1993 to provide adequate water supply in the State.

### **v. Katsina State Universal Education:-**

Education serve as basic need for sustainable development, Katsina State Universal Education was borrowed during the year 2003 to finance the Universal Basic Education in the State, especially building of Primary Schools and other equipment.

### **vi. Katsina State Health System Dev. :-**

Katsina State Health System Development was secured during the year 2003 to improve health sector in the State.

### **vii. Katsina State Local Empowerment & Environmental management project.:-**

In its ambition to empower local environment, Katsina State Local Empowerment & Environ. Was secured during the year 2004 to help Local Communities and its Environment.

### **viii. Katsina State HIV/AIDS:-**

In its consideration on HIV/AIDS Victims, Katsina State HIV/AIDS was secured during the year 2002 to control the spread of the HIV/AIDS and provide necessary facilities to the Victims all over the State.

- ix. Katsina State Community & Social Dev. :-**  
In its effort to provide infrastructural facilities and maintain Social Development, Katsina State Community & Social Development was secured during the 2009 to improved community development.
- x. Katsina State Third National Fadama Dev. :-**  
Agriculture serve as basic rudiment for economic setting, Katsina State Third National Fadama Development was secured during the year 2009 to finance the agricultural services in the State.
- xi. Katsina State Second HIV/AIDS:-**  
In its effort to fight against and control the spread of HIV/AIDS, Katsina State Second HIV/AIDS was secured during the year 2011 to fight and supply adequate medical facilities in the State.
- xii. Katsina State Agric & Community Dev. :-**  
Katsina State Agric & Community Development was secured during the year 1991 to finance and improve Agriculture in the State.
- xiii. Katsina State Agric & Community Dev. :-**  
Katsina State Agric & Community Dev. Was secured during the year 2015 to improve Agricultural activities in the State.
- xiv. Katsina State Comm. Based Agric :-**  
Katsina State Comm. Based Agric was secured during the year 2002 to improved and empower local communities.
- xv. KTSG Fadama Dev.: -**  
Katsina State Fadama Development project was secured to finance Agricultural activities in the State and also to empowered Farmers in the State.
- xvi. Katsina State Rural Agric Marketing Project:**  
This project was secured to cater and finance the Agricultural marketing and commercial activities for the farmers across the State.



**BRIDGING FACILITY:**

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

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

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

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

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

**PROCEED FROM SALES OF ASSETS:** This is inflows to katsina State Government realized from the disposal of Government owned quarters being occupied by the civil servant on rent basis across the State. These Government owned quarters are under the control & supervision of Office of the Head of Civil Service of the State.

SUPPLEMENTARY NOTES

NOTE 1 & 2

REVENUE PROFILE  
JANUARY TO DECEMBER 2023

MONTH	SRA(NET) N	VAT N	IGR (ACTUAL) N	EXCHANGE DIFFERENCE N	OTHER FAAC N	BANK OF INDUSTRY/FIRS N	NON OIL REVENUE N	NON OIL EXCESS N	REFUND N	EXCESS CRUDE N	SURE - P N	ELECTRONIC MONEY TRANSFER N	PAYMENT OF EXCHANGE RATE N	ICIT N	FOREX EQUALIZATION N	WITHHELD ESCROW N	REFUND FROM FGN/NEPA & PHCN N	INFRASTRUCTURE N	ADD. EXCHANGE GAIN N	TOTAL N
JANUARY	3,777,035,251.16	3,190,327,404.50	656,107,593.60	184,973,154.63	-	-	-	-	-	-	-	348,479,926.90	-	-	-	-	-	-	-	8,156,923,330.79
FEBRUARY	959,349,314.60	3,135,613,639.99	705,573,352.81	-	126,423,270.89	-	842,821,805.94	-	-	-	-	191,187,615.78	-	-	-	-	-	-	-	5,969,969,020.01
MARCH	813,145,434.48	3,165,245,470.78	1,073,074,865.23	-	113,319,319.78	-	-	-	-	-	-	169,407,529.23	-	-	879,995,865.41	-	1,200,000,000.00	-	-	7,414,099,683.91
APRIL	1,851,820,853.08	2,723,284,338.49	684,561,630.37	-	113,319,319.78	-	-	-	3,764,440,687.52	-	-	211,110,472.28	-	-	-	-	-	-	-	9,348,635,591.62
MAY	1,361,032,396.83	2,703,167,217.41	904,854,333.60	-	-	1,069,313,632.19	-	202,277,233.43	-	-	-	211,726,033.67	-	-	366,627,485.58	-	-	-	-	6,819,000,332.71
JUNE	2,774,744,866.83	3,404,688,246.49	753,542,518.88	4,906,584.15	133,247,200.61	-	-	-	-	833,987,847.46	-	207,213,316.49	-	1,740,540,000.00	146,650,894.23	84,282,180.59	-	-	-	10,083,803,758.73
JULY	1,288,392,048.99	3,634,961,976.45	833,425,303.80	2,498,307,451.07	-	-	-	-	-	-	-	164,664,129.04	1,073,735,576.91	-	-	-	-	-	-	9,493,486,486.26
AUGUST	1,988,824,013.70	3,615,492,302.41	1,049,952,021.26	2,260,295,466.56	2,000,000,000.00	-	-	-	-	-	-	184,861,394.70	-	-	-	-	-	7,000,000,000.00	279,100,293.09	18,378,625,491.72
SEPTEMBER	1,710,639,660.91	4,425,967,102.01	401,664,248.53	1,830,990,490.87	-	-	-	-	-	-	5,793,812,728.40	203,511,898.60	-	-	-	-	-	-	-	14,366,686,229.32
OCTOBER	1,994,566,169.64	3,847,517,663.86	1,070,223,995.25	1,370,259,287.77	-	-	1,492,571,015.92	-	-	-	-	157,362,979.16	-	-	-	-	-	-	-	9,932,491,101.60
NOVEMBER	1,302,220,681.04	4,354,212,666.25	875,445,363.16	1,493,061,842.00	-	-	905,693,083.56	-	-	-	-	223,488,109.68	-	-	-	-	-	7,000,000,000.00	-	16,764,121,745.69
DECEMBER	1,739,539,199.08	4,374,472,173.90	1,043,832,249.30	2,812,886,057.71	-	-	-	-	-	-	-	172,004,079.89	-	-	-	-	-	-	-	17,342,732,649.89
<b>TOTAL</b>	<b>21,561,299,020.24</b>	<b>42,774,951,204.54</b>	<b>10,052,247,478.79</b>	<b>12,455,679,334.76</b>	<b>2,486,309,111.06</b>	<b>1,069,313,632.19</b>	<b>2,841,085,905.42</b>	<b>202,277,233.43</b>	<b>3,764,440,687.52</b>	<b>833,987,847.46</b>	<b>5,793,812,728.40</b>	<b>2,446,019,576.42</b>	<b>1,073,735,576.91</b>	<b>1,740,540,000.00</b>	<b>1,393,184,445.22</b>	<b>84,282,180.59</b>	<b>1,200,000,000.00</b>	<b>21,000,000,000.00</b>	<b>279,100,293.09</b>	<b>133,051,266,255.04</b>

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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



SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

NOTE 17

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

SUPPLEMENTARY NOTES

NOTE 19	PAYMENT MADE INTO THE SALE OF PROPERTIES ACCOUNT FOR THE YEAR 2023	LANDS	SALE OF HOUSES	TOTAL	ACTUAL 2022	
		N	N		N	
	JANUARY	8,117.66	7,187,555.00	7,195,672.66	1,023,258,869.91	
	FEBRUARY	8,117.66	311,000.00	319,117.66	51,420,340.25	
	MARCH	8,117.66	650,000.00	658,117.66	122,850,120.48	
	APRIL	8,117.66	2,126,655.00	2,134,772.66	32,459,460.91	
	MAY	8,117.66	13,254,609.44	13,262,727.10	11,201,385.41	
	JUNE	8,117.66	4,845,158.00	4,853,275.66	25,913,192.41	
	JULY	8,117.66	6,618,952.40	6,627,070.06	49,601,332.82	
	AUGUST	8,117.66	42,784,670.60	42,792,788.26	100,055,379.24	
	SEPTEMBER	8,117.66	4,986,786.00	4,994,903.66	7,126,548.66	
	OCTOBER	8,117.66	5,420,080.00	5,428,197.66	8,275,132.22	
	NOVEMBER	8,001.16	2,974,200.00	2,982,201.16	7,405,208.66	
	DECEMBER	7,994.66	1,449,100.00	1,457,094.66	24,179,737.66	
	<b>SUB TOTAL</b>	<b>97,172.42</b>	<b>92,608,766.44</b>	<b>92,705,938.86</b>	<b>1,463,746,708.63</b>	
	<b>TOTAL</b>		<b>92,705,938.86</b>		<b>1,463,746,708.63</b>	
<b>NOTE 20</b>	<b>CASH &amp; CASH EQUIVALENT</b>		<b>2023</b>		<b>ACTUAL 2022</b>	
		<b>N</b>	<b>N</b>			
	MAIN ACCOUNT		410,428,223.63		330,907,504.96	
	FIXED DEPOSIT INT. A/C		40,740,432.03		4,787,651.20	
	MOTOR VEHICLE LOAN A/C		77,228,281.55		44,780,807.04	
	SALARY A/C I		260,731,758.45		137,610,482.51	
	SALARY A/C II		201,045,344.31		195,469,737.85	
	RENT DEDUCTION A/C		16,930,018.23		13,604,383.22	
	KTSG A/C		4,791,236.23		4,791,236.23	
	REFUBISHING LOAN A/C		1,046,044.05		1,046,044.05	
	FERTILIZER COLLECTION A/C		1,514,840.64		1,515,590.64	
	ECOLOGICAL FUNDS A/A		273,290,917.08		378,714,995.09	
	INTEREST ON ECOLOGICAL FUND		565,578.36		565,578.36	
	KTSG HOUSING ESTATE KAFE DISTRICT (IBTC)		32,040,232.58		28,040,325.58	
	FIRST BANK KTSG A/C		35,768,588.30		106,675,549.71	
	STATE BOARD OF INTERNAL REVENUE A/C		937,431,138.59		254,956,157.93	
	SECURITY ESCROW A/C (FBN)		42,684.14		42,684.14	
	CONSOLIDATED DEBT SERVICE A/C		2,475,880.70		2,475,880.70	
	INTEREST ON RETENSION A/C		8,286,622.91		8,286,622.91	
	PENSION & GRATUITY A/C		7,872,788.99		252,634,983.23	
	BARHIM HOUSING ESTATE		21,228,705.80		16,926,497.83	
	BARHIM ESTATE SERVICE CHARGE A/C		91,306,019.39		91,306,019.39	
	KTS URBAN & REGIONAL PLANNING		64,469,680.38		94,364,195.70	
	DAURA ROAD HOUSING ESTATE		19,774,058.97		16,625,984.12	
	AG MAKERA HOUSING ESTATE CHARGES A/C		643,189.00		643,189.09	

SUPPLEMENTARY NOTES

PURCHASE OF GRAINS A/C		715,836.47		715,836.47
KTSG A/C VAT		4,737,196,058.12		3,323,833,847.57
KTSG ECA & VAT A/C		90,518,596.16		112,715,999.68
SCHOLARSHIP ESCROW A/C		439,965.76		440,882.65
MOTEL INVESTMENT A/C		-		0.00
KATSINA MOTEL LOAN REPAYMENT A/C		439.50		439.50
272 HOUSING UNITS		0.01		0.01
SALES OF LANDED PROPERTIES		(901.53)		592.00
250 KABUKAWA HOUSING ESTATE		16,798,009.20		14,772,532.83
KTSG COUNTRPART A/C		4,392,164.22		4,392,164.22
SURE-P A/C (STERLING)		9,213,923.82		9,213,923.82
KTSG UNION A/C		9,964,271.26		9,964,331.26
TECH COMM ON SALE OF LANDED PROPERTY UNIT B		7,429,350.90		7,332,321.98
KTSG PARIS CLUB A/C		200.00		200.00
FERTILIZER REPAYMENT A/C		4,872,454.33		4,872,454.33
COPERATE SOCIAL RESPONSIBILITY A/C		159,695,212.70		62,289,395.18
ECOLOGICAL FUNDS (L.G) A/C UBA		282,309,088.13		422,780,503.94
ACCOUNTANT GENERAL ACCOUNT (Fidelity Bank)		63,714,534.29		991,126,358.69
SECURITY ESCROW A/C (JAIZ BANK)		517,620,366.95		58,185,515.52
MINIRET SUKUK COMPANY		4,528,680,960.00		374,827,896.00
STATE SECURITY MUSAWA (Access Bank)		6,914,243.25		6,914,243.25
KTSG HOUSING ESTATE KAFE DISTRICT (UBA)		1,430,792.97		1,430,792.97
ECOLOGICAL FUNDS EXP A/C UBA		17,759,693.41		20,337,312.61
SUKUK EXPENDITURE ACCOUNT		205,812,710.73		2,206,951,938.39
KTS RANCH DEV EXPENDITURE A/C		6,042,350.32		188,789,668.93
KTS RANCH DEV PROJ A/C		49,998,394.25		249,999,696.00
NIGERIAN EROSION AND WATER SHADE MGMT		-		
IFAD/CASP		-		
RURAL ACCESS & AGRIC MARKETING PROJECT		-		
ACCELERATING NUTRITION RESULT IN NIG. (ARIN)		-		
CSDP (WORLD BANK)		-		
<b>SUB TOTAL</b>		<b>15,611,872,816.68</b>		<b>8,213,781,972.67</b>
<b>Board of Survey (HELD BY MDA'S)</b>				
BANK BALANCES		28,264,080,875.60		20,748,598,557.20
DOLLER ACCOUNT IN NAIRA		5,557,313,886.81		3,548,775,636.70
EURO		2,171,592,427.11		1,390,697,835.93
<b>SUB TOTAL</b>		<b>35,992,987,189.52</b>		<b>25,688,072,029.83</b>
<b>TOTAL</b>		<b>51,604,860,006.20</b>		<b>33,901,854,002.50</b>

SUPPLEMENTARY NOTES

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



SUPPLEMENTARY NOTES

NOTE 22

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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

SUPPLEMENTARY NOTES

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