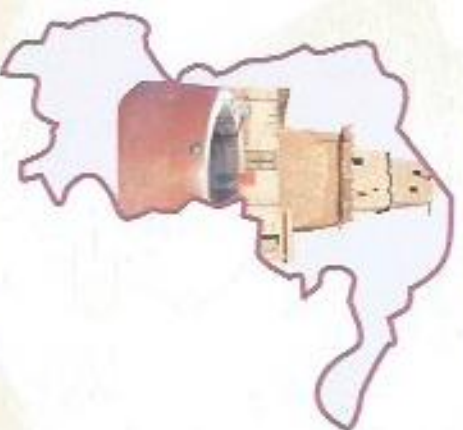


REPORT OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

KATSINA STATE OF NIGERIA



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

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REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

Statement of Accounting Policies

INTRODUCTION

In accordance with section 101 of the financial regulations as to the provision of the finances control and management Act now Cap F26 LFN 2004, I hereby present the report on the account of Government, Katsina state of Nigeria for the year ended 31st December, 2016 with the notes thereon.

STATEMENT OF ACCOUNTING POLICIES

The following is the summary of some of the Accounting policies adopted by Government of Katsina state in the preparation of YEAR 2016 financial statements.

BASIS OF ACCOUNTING

The account and financial statements are prepared in accordance with cash basis of accounting recognizing transaction only when cash or its equivalent are paid or received by the entity.

i. INVESTMENTS

Shares and other government investment held under Katsina Investment and property company limited is stated as historical cost and are the under supervision of the managing director/CFO investment and property company ltd.

ii. CAPITAL COST

Costs here are recognizable in year of occurrence only.

iii. ASSETS AND LIABILITIES

Assets are stated at their net value, while liabilities are recognized in full.

iv. FOREIGN CURRENCY

1. THE 2016 BUDGET

The budget which was christened the budget of "BUDGET GROWTH REVITALIZATION AND TRANSFORMATION" seek to build on our past achievements and sticks to our vision of the future of our dear state. It reflects our quest for accelerated development of our state and aimed at improving the lives of our people.

Objectives of YEAR 2016 budget

- Maintain a low fiscal deficit.

**REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

RESPONSIBILITIES FOR FINANCIAL STATEMENTS

In accordance with the provision of the finance (Control and Management Act, of 1958 as amended, the Financial Statement and Accounts of Katsina State Government were duly prepared by me and they comply with the Generally International Public Sector Accounting Standards (IPSAS) model.

I would like to express my gratitude to the Director Main Accounts the Director Expenditure Control and the entire staff of the Office for the support and cooperation they rendered to actualize the 2016 Accounts.


KABIR M. DANKALIRA M. Sc. (ABU) FCMA, FCPMA
ACCOUNTANT GENERAL
KATSINA STATE

REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016


Audit Certificate

In compliance with section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria, I have examined the Accounts and Financial Statements of the Katsina State Government of Nigeria, for the year ended 31st December, 2016.

Returns were rendered by the Accounting Officers in accordance with the Public Finance, Control and Management Law of 1958 and have obtained all necessary documents, Accounting Books, Information and explanations on me.

The Audit was conducted in accordance with the Audit Requirement as specified in the Audit Law (chapter II) of the Katsina State of Nigeria, 1996 and in accordance with National Auditing Standard for Public Accounts in Nigeria.

In my opinion the Financial Statements, the Assets and Liabilities, Consolidated Revenue Fund, Capital Development Fund, Cash flow and supporting notes to the Accounts submitted have been certified subject to the comments and observations raised in my report.


ANAS TUKURA A. CAN, FICEN,
AUDITOR GENERAL,
KATSINA STATE.

PICTORIAL ACTIVITIES



Eka - Kadandani - Kuraye Road



Rehabilitation of Sandamu - Baure - Babban Mutum Road



Newly Constructed G.S.T.S. Musawa



General Rehabilitation of GGSSS Kai-Kai

PICTORIAL ACTIVITIES



**His Excellency
Hon. Aminu Bello Masari, Launching
the Distribution of Fertilizer to Farmer**



**Mahindra Agric Equipments Provide for Farmers
in Katsina State**



"Keep Katsina Clean" H.E. The Governor Leading by Example



General Rehabilitation of GRBSSS Bindawa

PICTORIAL ACTIVITIES



Annex Primary School Charanchi



Danja - Babban Rafi Road



General Rehabilitation of General Hospital Daura



General Rehabilitation of General Hospital Katsina

PICTORIAL ACTIVITIES



General Rehabilitation of GGSSS Ajiwa



Farmers-Fulani Clashes and Cattle Rustling
Have become history in Katsina State



Unguwar Iliya Maternal and Child Clinic



Fago - Katsayal - Kwasarawa - Jirdede - Koza Road

PICTORIAL ACTIVITIES



Daura Reformatory Centre



Malumfashi Rehabilitation Centre



Zango Rural Water Supply Scheme



Funtua Rehabilitation Centre



His Excellency

Rt. Hon. Aminu Bello Masari CFR
Executive Governor, Katsina State





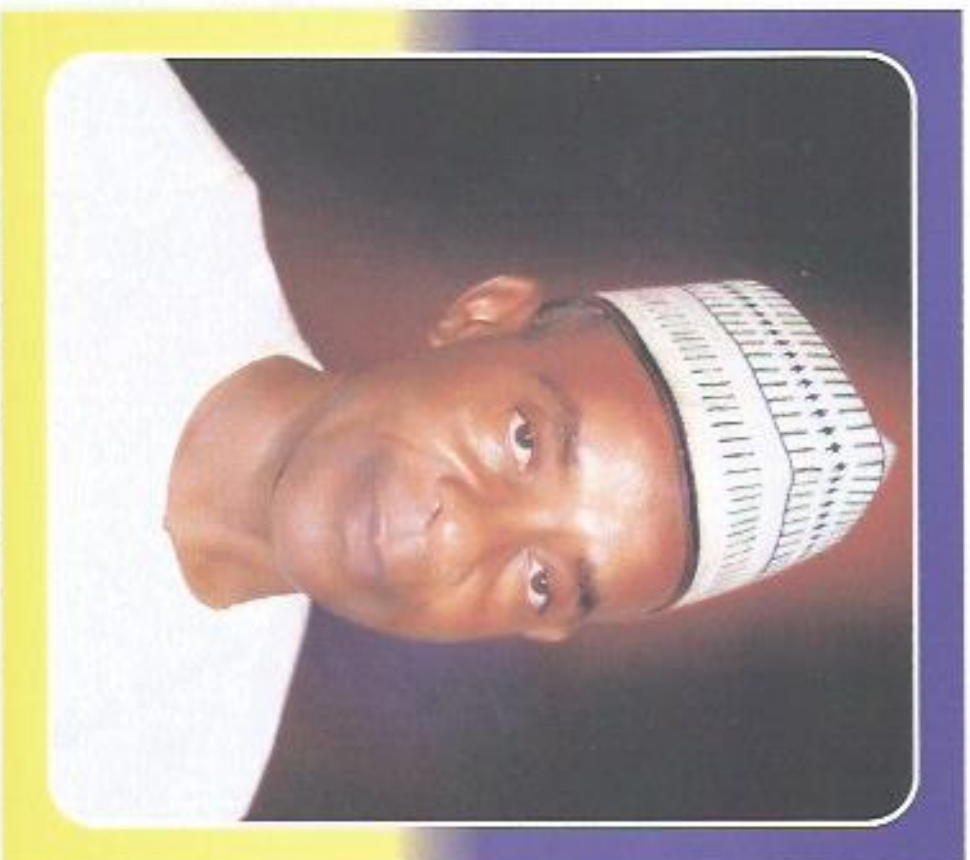
His Excellency

Alh. Mannir Yakubu FNIGS

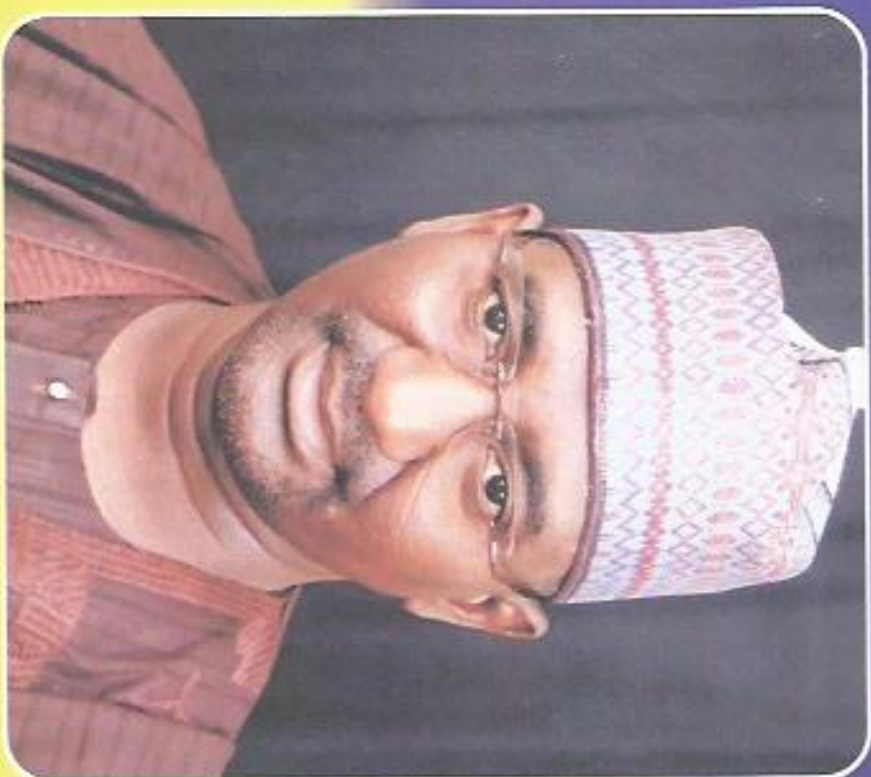
Deputy Governor, Katsina State



Dr. Mustapha Inuwa
Secretary to the Government of the State
Katsina State



Alh. Garba Sanda Mani mri
Head of Civil Service
Katsina State



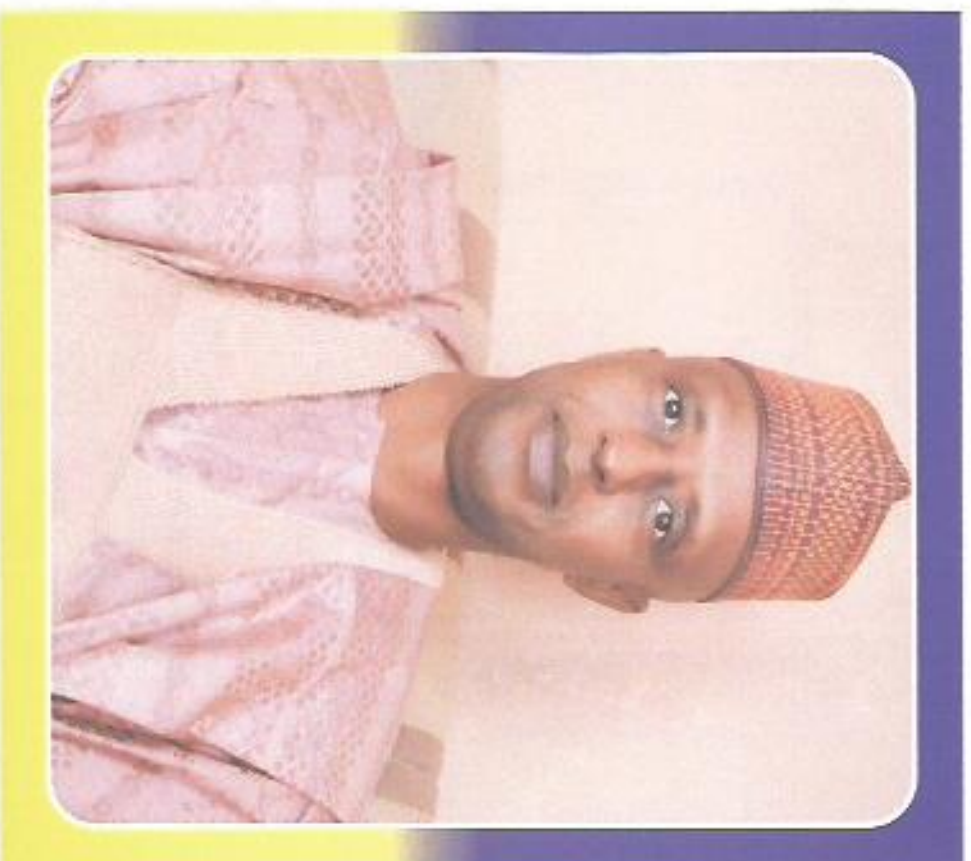
Alh. Mukhtar Gidado Abdulkadir
Honourable Commissioner
Ministry of Finance, Katsina State



Alh. Aminu Bello Kofar Bai FCMA
Permanent Secretary
Ministry of Finance, Katsina State



Kabir Mohammed Dankaura M. Sc. (ABU) FCMA, FCMA
Accountant General, Katsina State



Alh. Rabi'u Gide CMA
Deputy Accountant General, Katsina State



Alh. Malik Anas FCMA
Director Expenditure Control,
Katsina State



Alh. Sani Lawal BK CMA
Sub-Treasurer Accountant General, Katsina State



Alh. Lawal Abdu Kotfar Bai CMA CPA
Director Main Accounts,
Office of the Accountant General, Katsina State

REPORT OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE FIVE YEARS FINANCIAL SUMMARY

S/N	DISCRPTION	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016
REVENUE						
A 1	Net Statutory Allocation	58,428,847,802.66	46,036,222,315.26	47,467,088,174.47	33,803,210,330.09	25,058,327,193.58
2	Internally Generated Revenue	5,192,850,045.70	6,759,976,103.85	6,228,110,141.64	5,751,106,240.86	5,546,148,335.13
3	Value Added Tax	9,214,636,692.53	10,350,393,391.85	10,392,853,211.17	10,294,276,745.81	10,561,694,624.96
4	Grant & Reimbursement	1,140,756,699.32	12,392,625,487.40	6,925,133,384.29		
5	External & Internal Loan				60,263,048.61	10,000,000,000.00
6	Other Income	1,022,866,780.75	845,418,486.00	2,905,559,065.05	17,412,137,834.88	28,841,327,746.76
	TOTAL REVENUE	74,999,958,020.96	76,384,635,784.16	73,918,743,976.62	67,320,996,200.25	80,007,497,900.43
EXPENDITURE						
B 1	Personnel Cost	22,579,441,902.27	21,986,016,117.98	20,522,166,432.75	20,814,843,210.57	22,082,885,357.57
2	Overhead Cost	7,478,992,679.27	7,620,437,924.68	10,649,240,864.01	11,962,915,105.95	12,251,095,080.39
3	Subvention	18,945,510,361.25	835,885,680.42	324,825,100.15	12,228,653,161.25	15,295,411,180.72
4	Consolidated Revenue Fund Charges	397,612,756.66	380,758,946.48	374,596,945.74	479,945,901.01	636,825,329.87
5	Loans Repayment (Internal Loan)	-	610,814,378.70	1,498,743,480.65	878,172,063.91	3,235,285,033.62
6	Loans Repayment (External Loan)	0	0	-644,867,115.92	1,693,045,326.17	1,610,060,025.00
7	Capital Expenditure	35,568,344,850.31	34,880,778,207.10	49,372,326,736.71	21,815,256,998.72	23,870,248,265.74
	TOTAL PAYMENT	84,969,902,549.76	66,314,691,255.36	82,097,032,444.09	69,872,831,767.58	78,981,801,272.91
CASH BALANCES						
C 1	Opening Balance	28,819,241,455.51	18,849,296,926.71	30,438,626,628.92	22,260,338,161.45	19,708,502,594.12
2	Closing Balance	18,849,296,926.71	30,438,626,628.92	22,260,338,161.45	19,708,502,594.12	20,734,199,221.64

REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE
FINANCIAL STATEMENT FOR THE YEAR 2016
STATEMENT NO.1
CASH FLOW STATEMENT

	NOTE	ACTUAL 2016	ACTUAL 2015
CASH FLOW FROM OPERATION			
RECEIPTS			
Net Statutory Allocation	NOTE 1	21,823,042,159.96	32,925,038,266.18
Add Deductions at Source	NOTE 11	<u>3,235,285,033.62</u>	<u>1,693,045,326.17</u>
GROSS STATUTORY ALLOCATION		25,058,327,193.58	34,618,083,592.35
VAT	NOTE 2	10,561,694,624.96	10,294,276,745.81
Augmentation (Excess Crude)	NOTE 3	2,439,269,867.34	228,448,948.25
NNPC Refund/Re-imburement from Fed. Account	NOTE 4		260,520,136.00
NLGN	NOTE 5		2,988,251,770.96
INFRASTRUCTURE (COMMERCIAL BANK LOAN)	NOTE 10	10,000,000,000.00	
Proceeds from AGF Augmentation Arrears (Exchange Diff.)	NOTE 5	3,200,860,598.67	1,856,984,952.92
Capital Supplementation FGN		0.00	0.00

STATEMENT NO.1 CONTINUE

Budget Support	NOTE 8	7,503,000,000.00	0.00
Other Grant (External Loans IDA)	NOTE 9	0.00	60,263,048.61
Internally Generated Revenue	NOTE 7	5,546,148,335.13	5,751,108,240.86
Escrow Local Govt. & Scholarship Trust Fund	NOTE 13A	<u>1,198,197,280.75</u>	991,302,026.75
FED. GOVT. BAIL OUT	NOTE 26	0.00	<u>11,086,630,000.00</u>
Transfer from AGF (Paris Club Refund)	NOTE 29	14,500,000,000.00	
Non Revenue Receipts			
Mass Housing Scheme Recoveries			
Miscellaneous Receipts			
Special Grant			
TOTAL RECEIPT (a)		80,007,497,900.43	68,135,869,462.51

STATEMENT NO.1 CONTINUE

PAYMENTS				
Personnel Emolument	NOTE 14	22,082,885,357.57		20,814,843,210.57
Overhead: Administration	NOTE 15	2,625,180,795.73		4,317,638,163.31
Economic Sector	NOTE 15	888,015,090.00		226,777,040.52
Social Sector	NOTE 15	2,921,720,767.22		4,596,032,110.48
Regional Sector	NOTE 15	2,966,513,283.59		1,180,910,525.46
Judicial Sector	NOTE 15	416,929,812.34		261,850,810.88
Legislative Sector	NOTE 15	1,406,983,674.93		1,345,306,487.30
Miscellaneous	NOTE 15	1,025,751,656.58		34,399,968.00
Consolidated Revenue Fund Charges (Salary)	NOTE 16A	636,825,329.87		388,148,886.32
Pension & Gratuity	NOTE 16B	7,581,061,865.44		6,292,708,136.24
Other 1.0%, 2.5% Contributions	NOTE 16B	538,768,823.51		825,863,747.32
Escrow: Below the Line Expenditure	NOTE 13C	2,063,136,379.72		1,916,991,172.37
Transfer to LG	NOTE 30	6,722,495,136.62		
Deductions at Source	NOTE 11	3,235,285,033.62		1,693,045,326.17
SURE-P		0.00		5,566,034,228.59
Others (Retention Money)		0.00		0.00
TOTAL PAYMENTS (b)		55,111,553,006.74		49,460,549,813.53
Net Cash flow operations C (a-b)		24,895,944,893.69		18,675,319,648.98

STATEMENT NO.1 CONTINUE

Cash Flow from Investment				0.00
Purchase/Const. of Assets	NOTE 17B	23,870,248,265.74	-21,508,364,720.98	
Purchase of Financial Market Instruments			0.00	
NET Cash flow Investments (d)	NOTE 17B	23,870,248,265.74	-21,508,364,720.98	
			0.00	
C/F from financing Activities			0.00	
Proceeds of Loan and borrowings		0.00	0.00	
Dividend/Interest MOFI Shares sales	NOTE 7	0.00	18,429.00	
Income from placements	NOTE 7 & 12	0.00	241,800,527.00	
External Loans Repayment				
Proceeds from sales of Fertilizer	NOTE 24	880,275,874.27	880,275,874.27	
Motel Investment/Motel Loan Recoveries			0.00	
Proceeds from sales of Grains			52,962,312.88	
Mass Housing Scheme Recoveries	NOTE 25	200,054,262.86	41,223,332.11	
Sales of Landed Properties	NOTE 21	90,573,402.98	87,860,420.89	
Net C/F from Financial Activities (e)		-2,064,381,493.51	1,304,140,896.15	
Net Increase/(Dec) in Cash (c+d+e)		1,025,696,627.52	-1,528,904,175.85	
Opening Cash Balance		19,708,502,594.12	22,260,338,161.45	
Closing Cash Balance		20,734,199,221.64	19,708,502,594.12	

REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE
FINANCIAL STATEMENT FOR THE YEAR 2016
STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2016	ACTUAL 2015
ASSETS			
Treasuries and Banks	NOTE 20A	10,954,736,888.57	11,183,920,754.64
Other Funds (Bank Deposit)	NOTE 20B	12,000,000,000.00	10,229,909,470.55
Other Funds (Placement)	NOTE 20C		0.00
Total Liquid Assets (a)		22,954,736,888.57	21,413,830,225.19
			0.00
Investment	NOTE 19	452,743,346.56	557,133,797.79
Liability Over Assets		102,111,214,477.04	50,665,178,606.24
Advance & Debtors	NOTE 23		947,430,647.41
			0.00
Total Assets (a)		125,518,694,712.17	73,583,573,276.63

STATEMENT NO.2 CONTINUE

				0.00
Public Fund & Liabilities				0.00
Public Fund				0.00
Consolidated Revenue Fund		24,895,944,893.69	27,206,554,129.52	
Capital Development Fund	NOTE 17B	23,870,248,265.74	1,512,463,600.84	
Total Public Funds		48,766,193,159.43	28,719,017,730.36	
Liabilities			17,275,221,731.05	
Loans/Liabilities (Internal Debts)	NOTE 18	51,769,350,489.28	28,361,851,731.05	
External Loans	NOTE 22	24,501,720,495.60	11,556,254,501.19	
Treasury Clearing Account	NOTE 20A	481,430,567.86	4,946,449,314.03	
			0.00	
Total Liabilities		76,752,501,552.74	44,864,555,546.27	
			0.00	
TOTAL PUBLIC FUNDS + LIABILITIES		125,518,694,712.17	73,583,574,276.63	

REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE
FINANCIAL STATEMENT FOR THE YEAR 2016
STATEMENT OF CONSOLIDATE REVENUE FUND

	NOTE	ACTUAL 2016	BUDGETED 2016	VARIANCE 2016	ACTUAL 2015
Opening Balance (A)		19,708,502,594.12	10,500,000,000.00	-9,208,502,594.12	22,260,336,161.45
Add Rev. (Income)					0.00
Statutory Allocation (NET)	NOTE 1	21,823,042,159.96	35,480,001,395.00	13,656,959,235.04	32,925,036,266.18
Add. Deductions at Source	NOTE 11	3,235,285,033.62	0.00	-3,235,285,033.62	1,693,045,326.17
Gross Statutory Allocation		25,058,327,193.58	35,480,001,395.00	10,421,674,201.42	34,618,083,592.35
Escrow Local Government Contribution	NOTE 13A	850,000,000.00	9,132,923,941.00	8,282,923,941.00	680,000,000.00
Escrow Scholarship Trust Fund Cont.	NOTE 13A	249,128,493.75	0.00	-249,128,493.75	56,600,368.50
Taxes	NOTE 7B	4,379,817,458.00	7,560,000,000.00	3,180,182,542.00	5,026,118,459.57
Fines and Fees	NOTE 7B	395,913,848.00	3,766,690,325.00	3,370,776,477.00	252,468,174.00
Licenses	NOTE 7B	51,570,852.00	1,54,740,005.00	103,169,153.00	67,518,324.00
Earning and Sales	NOTE 7B	68,397,248.00	573,483,415.00	505,086,167.00	162,174,038.00
Miscellaneous Receipts	NOTE 7B	533,092,877.13	3,271,097,855.00	2,738,004,977.87	24,163,550.00
Rent of Government Properties	NOTE 7B	78,184,776.00	64,900,000.00	-13,284,776.00	72,578,283.29
Income from Placement/Dividend	NOTE 7B	39,171,276.00	10,979,899,925.00	10,940,728,649.00	387,906,368.00

STATEMENT NO.3 CONTINUE

Special Grant (Excess Crude)	NOTE 3	2,439,269,867.34	1,050,000,000.00	-1,389,269,867.34	228,448,948.25
Reimbursement from Federation Acct. (NNPC Refund)	NOTE 4	0.00	12,568,597,780.00	12,568,597,780.00	260,520,136.00
Proceed from AGF (Miscellaneous)	NOTE 5	3,200,860,598.67	0.00	-3,200,860,598.67	1,856,984,952.92
NLCN	NOTE 26	0.00	0.00	0.00	2,988,251,770.96
Other Receipt of General Nature		328,132,845.82	0.00	-328,132,845.82	0.00
Infrastructure	NOTE 10	10,000,000,000.00			
BUDGET SUPPORT	NOTE 8	7,503,000,000.00	0.00	-7,503,000,000.00	
Consolidated Revenue Fund Charges	NOTE 28	800,000,000.00	0.00	-800,000,000.00	
TOTAL REVENUE (B)		81,033,194,527.87	84,602,334,641.00	3,569,140,113.13	45,866,943,703.58
TOTAL FUND AVAILABLE (A+B)		100,741,697,121.99	95,102,334,641.00	-5,639,362,480.99	67,314,283,843.95
Lease Expenditure					0.00
Personnel Emoluments Pension & Gratuity	NOTE 14	22,082,885,357.57	22,413,264,965.00	330,379,607.43	20,814,843,210.57
Overhead Cost	NOTE 15	12,251,095,080.39	8,883,045,325.00	-3,368,049,755.39	4,742,195,767.57
Consolidated Revenue Fund Charges	NOTE 16B	8,522,929,367.46	12,099,173,590.00	3,576,244,222.54	7,505,720,769.88
Public debt, Charges	NOTE 11	3,235,285,033.62	0.00	-3,235,285,033.62	1,693,045,326.17
Miscellaneous		9,019,358,167.70	0.00	-9,019,358,167.70	1,916,991,172.37
TOTAL EXPENDITURE		55,111,553,006.74	43,395,483,880.00	-11,716,069,126.74	36,673,796,246.56
					0.00
O.F Below Transfer		45,630,144,115.25	51,706,850,761.00	26,954,778,851.42	31,455,360,859.52
Appropriation/Transfer					0.00
Capital Development Fund		24,895,944,893.69	36,861,918,535.00	11,965,973,641.31	11,746,658,265.40
Total Appropriations					0.00
Closing Balance		20,734,199,221.64	14,844,932,226.00	14,988,805,210.11	24,927,137,981.16

REPORT OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

**REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE
FINANCIAL STATEMENT FOR THE YEAR 2016
STATEMENT NO.4
STATEMENT OF DEVELOPMENT FUND**

	NOTE	ACTUAL 2016	BUDGETED 2016	VARIANCE 2016	ACTUAL 2015
Opening Balance (A)		19,708,502,594.12	1,512,463,600.84	18,196,038,993.96	22,260,338,161.45
Add Capital Receipts					0.00
Capital Supplementation FGN Cont. CP			0.00	0.00	0.00
Ext. Loans IDA World Bank		0.00	0.00	0.00	60,263,048.61
Mass Housing Schemes Recoveries		0.00	200,054,262.86	-200,054,262.86	41,223,332.11
Internal and other UNDP/EFFCC/NIJ					0.00
Sale of Landed Properties	NOTE 21		90,573,402.98	-90,573,402.98	300,000.00
Fertilizer Collection/Sales	NOTE 24	0.00	880,275,874.27	-880,275,874.27	880,275,874.27
Transfer from Consolidated Rev. Fund		24,895,944,893.69	36,861,918,535.00	-11,965,973,641.31	
Total Capital Receipts (B)		44,604,447,487.81	50,420,723,260.27	-5,816,275,772.46	23,242,400,416.44
Total Capital Available C(a+b)		44,604,447,487.81	51,933,186,860.43	-7,328,739,372.62	45,502,738,577.89
Less: Capital Expenditure					
Economic Sector	NOTE 17A	9,264,298,595.04	15,341,289,782.00	6,077,001,196.96	11,919,919,468.91
Social Sector	NOTE 17A	4,495,402,717.80	31,145,027,933.00	26,649,625,215.20	3,720,374,657.99
Regional Development Sector	NOTE 17A	5,782,177,336.49	15,483,024,278.04	9,700,846,941.55	4,693,801,118.72

STATEMENT NO.4 CONTINUE

Administration Sector	NOTE 17A	1,235,655,999.30	925,588,348.33	-310,067,650.97	2,669,828,683.98
Judicial Sector	NOTE 17A	384,000,000.00	5,435,678,392.00	5,051,678,392.00	1,213,581,346.32
Legislative Sector	NOTE 17A	1,067,000,000.00	400,488,000.00	-666,512,000.00	900,000,000.67
Miscellaneous	NOTE 17A	1,841,713,627.11	1,100,000,000.00	-541,713,627.11	774,318,607.18
Sub-Total Capital Expenditure	NOTE 17A	23,870,248,265.74	3,800,000,000.00	-20,070,248,265.74	25,791,823,883.77
Add: Below the Line Capital Expenditure					0.00
Flood Relief Intervention Expenditure			89,360,416.30	86,360,416.30	2,411,800.00
Total Capital Expenditure (d)		23,870,248,265.74	3,895,750,642.36	-19,974,497,623.38	25,794,235,683.77
Closing Balance (c-d)		20,734,199,221.64	-40,708,696,845.45	-61,442,896,067.09	19,708,502,594.12

NOTE 1

STATUTORY ALLOCATION

S/N	MONTHS	AMOUNT
1	JANUARY	2,230,302,000.42
2	FEBRUARY	2,062,131,701.17
3	MARCH	1,888,213,534.17
4	APRIL	1,603,326,331.02
5	MAY	1,590,152,431.01
6	JUNE	1,538,291,166.87
7	JULY	2,892,645,447.72
8	AUGUST	1,807,631,538.50
9	SEPTEMBER	2,107,128,902.52
10	OCTOBER	1,629,041,934.99
11	NOVEMBER	1,243,001,475.30
12	DECEMBER	1,231,175,696.27
	TOTAL	21,823,042,159.96

NOTE 1

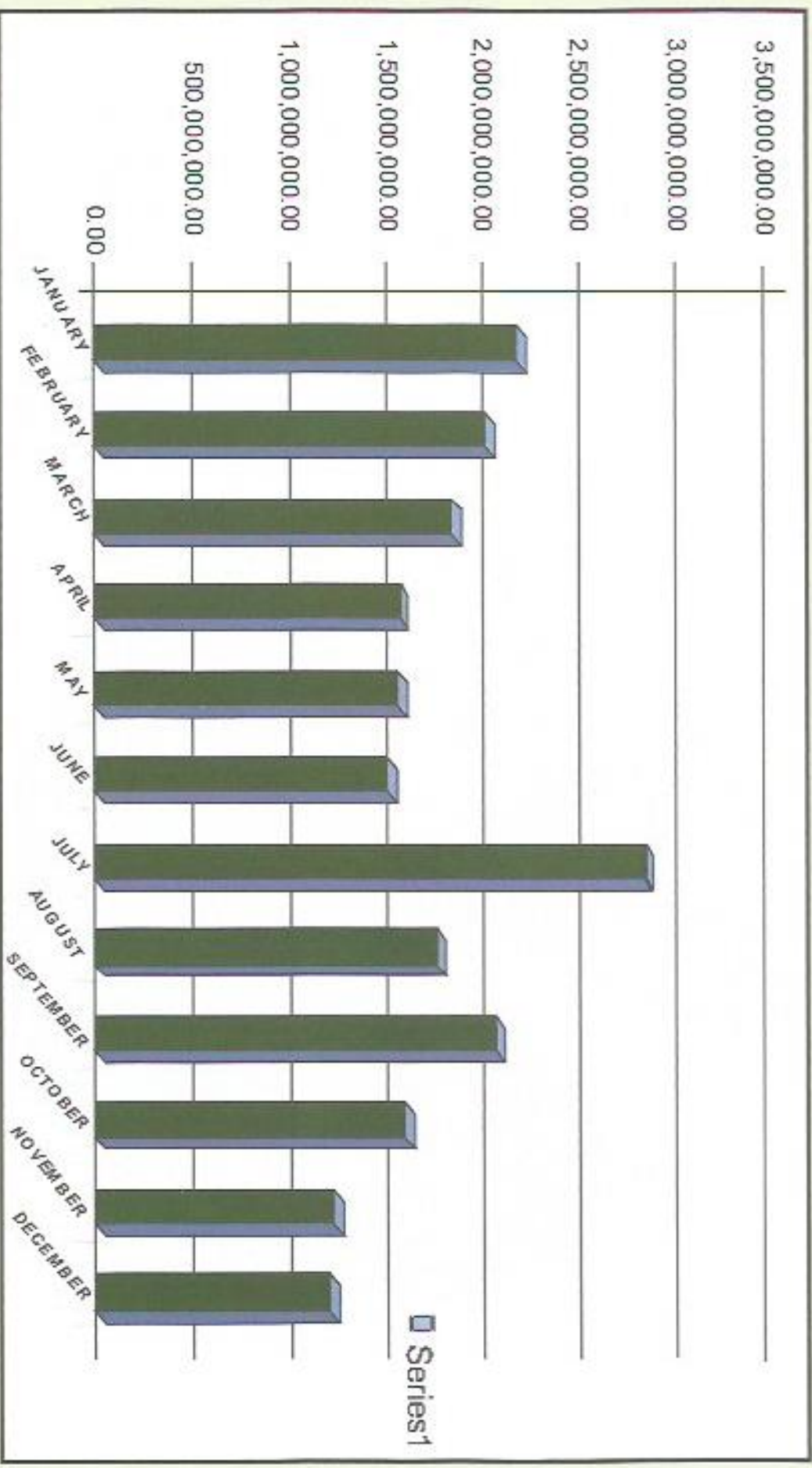
STATUTORY ALLOCATION 2016



- JANUARY
- FEBRUARY
- MARCH
- APRIL
- MAY
- JUNE
- JULY
- AUGUST
- SEPTEMBER
- OCTOBER
- NOVEMBER
- DECEMBER

NOTE 1

STATUTORY ALLOCATION 2016



NOTE 2

VALUE ADDED TAX

S/N	MONTHS	AMOUNT
1	JANUARY	811,612,300.94
2	FEBRUARY	911,613,405.16
3	MARCH	930,905,463.60
4	APRIL	829,106,333.68
5	MAY	832,866,678.71
6	JUNE	839,750,927.78
7	JULY	860,546,432.58
8	AUGUST	858,902,500.66
9	SEPTEMBER	974,249,198.34
10	OCTOBER	828,565,000.28
11	NOVEMBER	899,908,337.35
12	DECEMBER	983,668,045.88
	TOTAL	10,561,694,624.96

NOTE 2

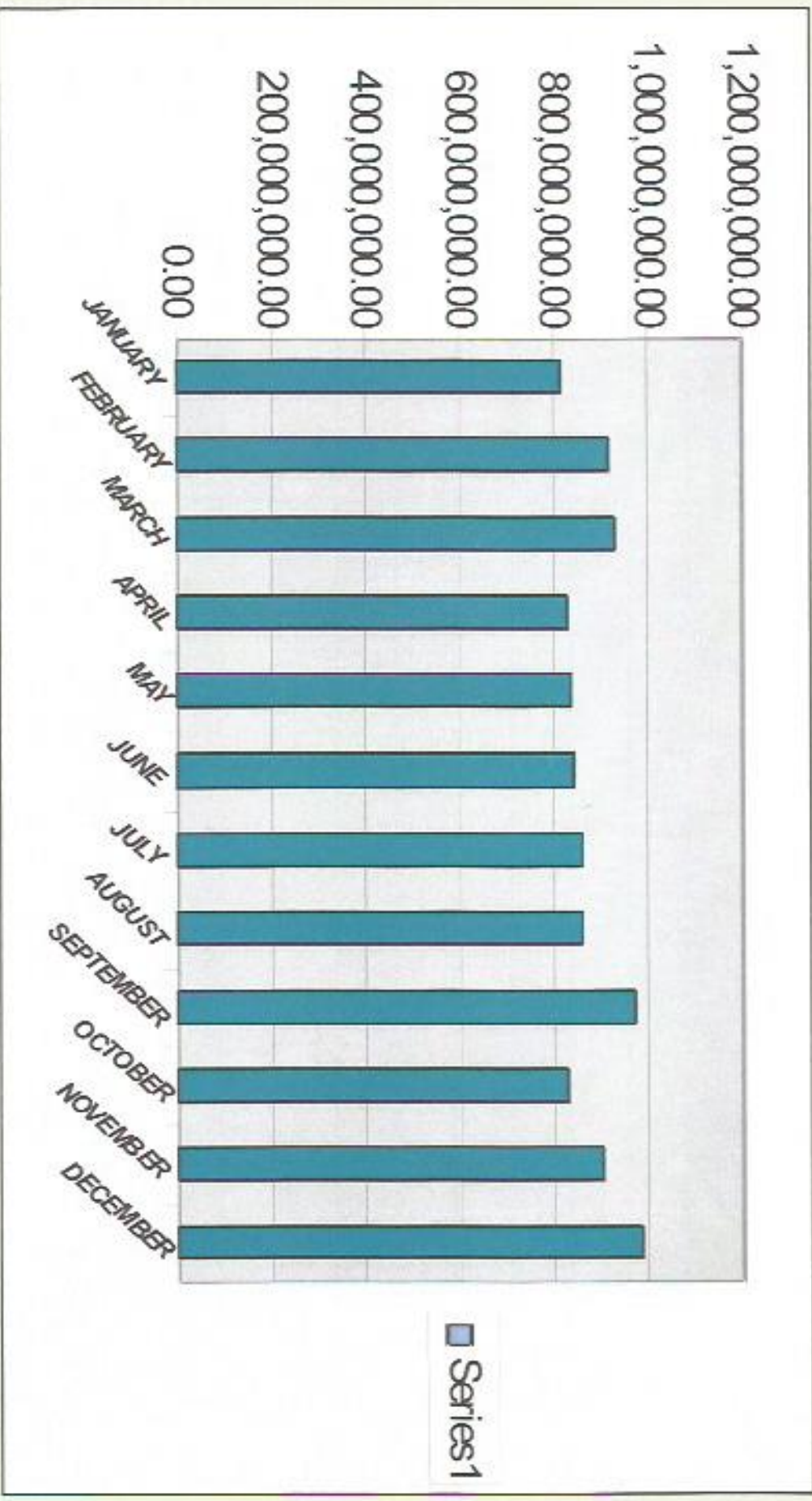
VALUE ADDED TAX 2016



- JANUARY
- FEBRUARY
- MARCH
- APRIL
- MAY
- JUNE
- JULY
- AUGUST
- SEPTEMBER
- OCTOBER
- NOVEMBER
- DECEMBER

NOTE 2

VALUE ADDED TAX 2016



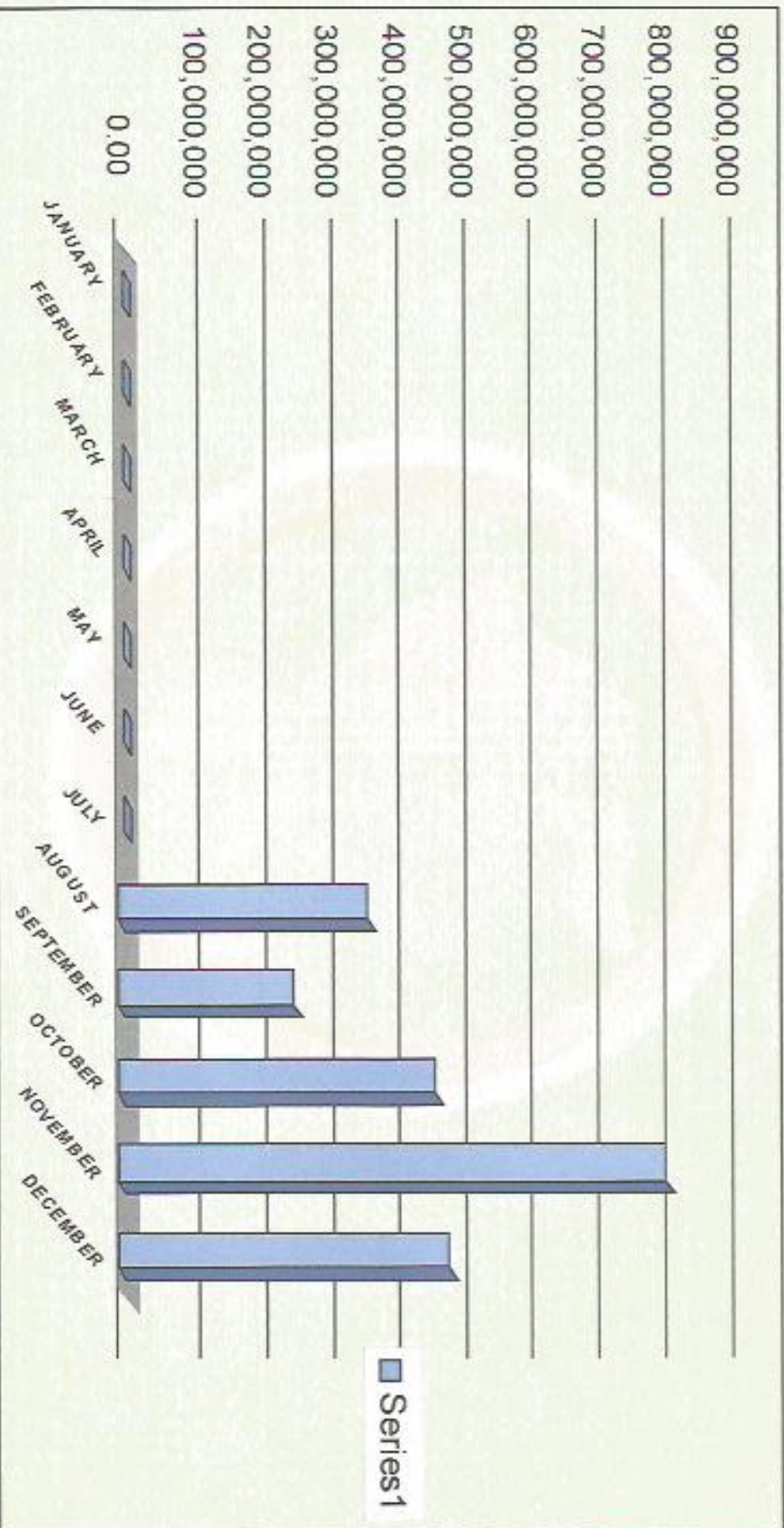
NOTE 3

AUGMENTATION (EXCESS CRUDE)

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUARY	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	0.00
7	JULY	0.00
8	AUGUST	378,026,189.00
9	SEPTEMBER	263,746,172.71
10	OCTOBER	477,953,424.18
11	NOVEMBER	822,194,155.78
12	DECEMBER	497,349,925.67
	TOTAL	2,439,269,867.34

NOTE 3

AUGMENTATION (EXCESS CRUDE) 2016



NOTE 4

REFUND OF DEDUCTION BY AGF

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUARY	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	0.00
7	JULY	0.00
8	AUGUST	0.00
9	SEPTEMBER	0.00
10	OCTOBER	0.00
11	NOVEMBER	0.00
12	DECEMBER	0.00
	TOTAL	0.00

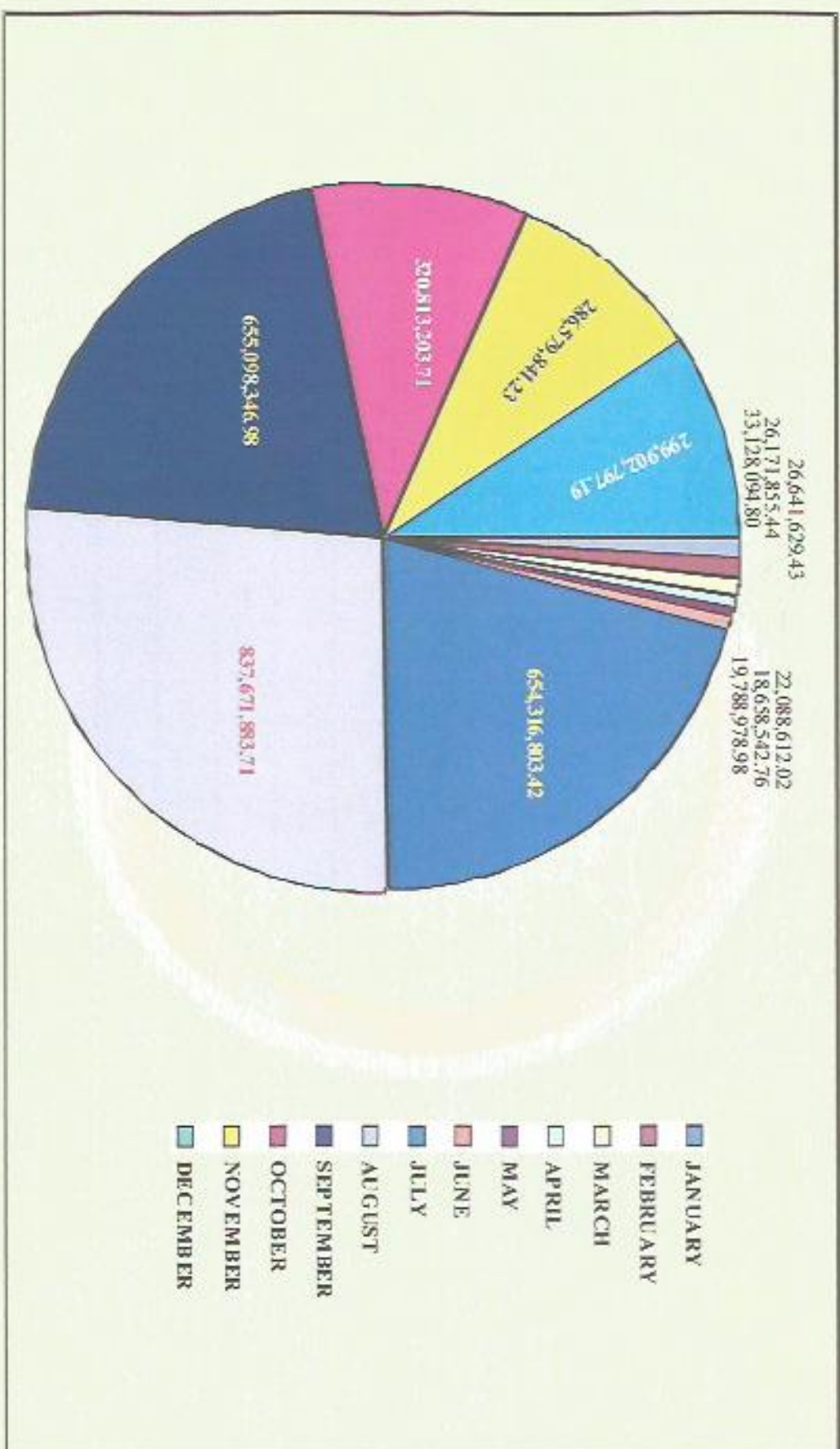
NOTE 5

EXCHANGE DIFF. 2016

S/N	MONTHS	AMOUNT
1	JANUARY	33,128,094.80
2	FEBRUARY	26,171,855.44
3	MARCH	26,641,629.43
4	APRIL	22,088,612.02
5	MAY	18,658,542.76
6	JUNE	19,788,987.98
7	JULY	654,316,803.42
8	AUGUST	837,671,883.71
9	SEPTEMBER	655,098,346.98
10	OCTOBER	320,813,203.71
11	NOVEMBER	286,579,841.23
12	DECEMBER	299,902,797.19
	TOTAL	3,200,860,598.67

NOTE 5

EXCHANGE DIFF. 2016



NOTE 6
NLGN

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUARY	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	0.00
7	JULY	0.00
8	AUGUST	0.00
9	SEPTEMBER	0.00
10	OCTOBER	0.00
11	NOVEMBER	0.00
12	DECEMBER	0.00
	TOTAL	0.00

NOTE 7A

INTERNALLY GENERATED REVENUE 2016

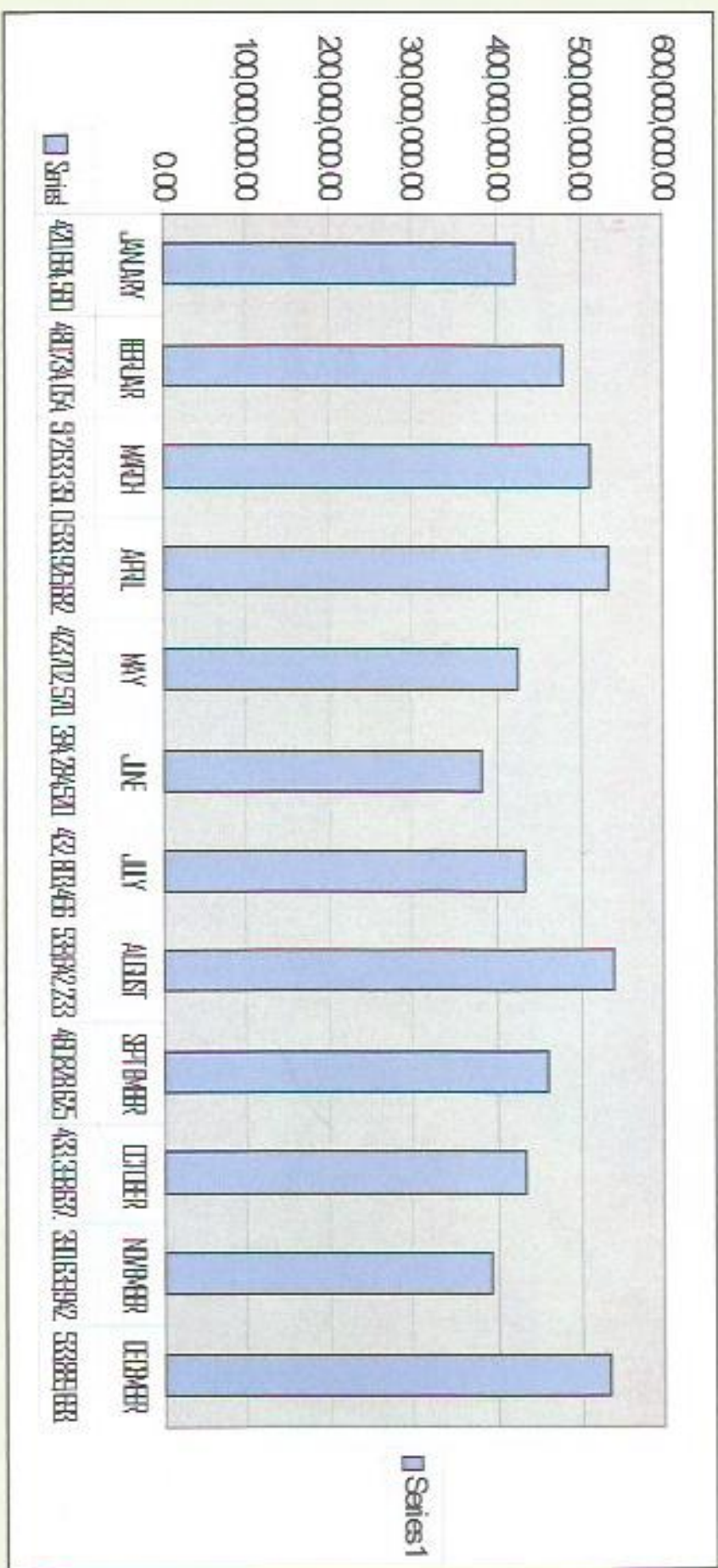
S/N	MONTHS	AMOUNT
1	JANUARY	420,664,560.00
2	FEBRUAR	480,734,054.03
3	MARCH	512,633,351.00
4	APRIL	533,926,682.58
5	MAY	423,702,570.00
6	JUNE	384,284,520.62
7	JULY	432,803,466.51
8	AUGUST	538,642,233.01
9	SEPTEMBER	460,828,625.00
10	OCTOBER	433,398,637.00
11	NOVEMBER	390,639,942.00
12	DECEMBER	533,889,693.00
	SUB TOTAL	5,546,148,334.75

NOTE 7A
INTERNALLY GENERATED REVENUE 2016



- JANUARY
- FEBRUARY
- MARCH
- APRIL
- MAY
- JUNE
- JULY
- AUGUST
- SEPTEMBER
- OCTOBER
- NOVEMBER
- DECEMBER

NOTE 7A
INTERNALLY GENERATED REVENUE 2016



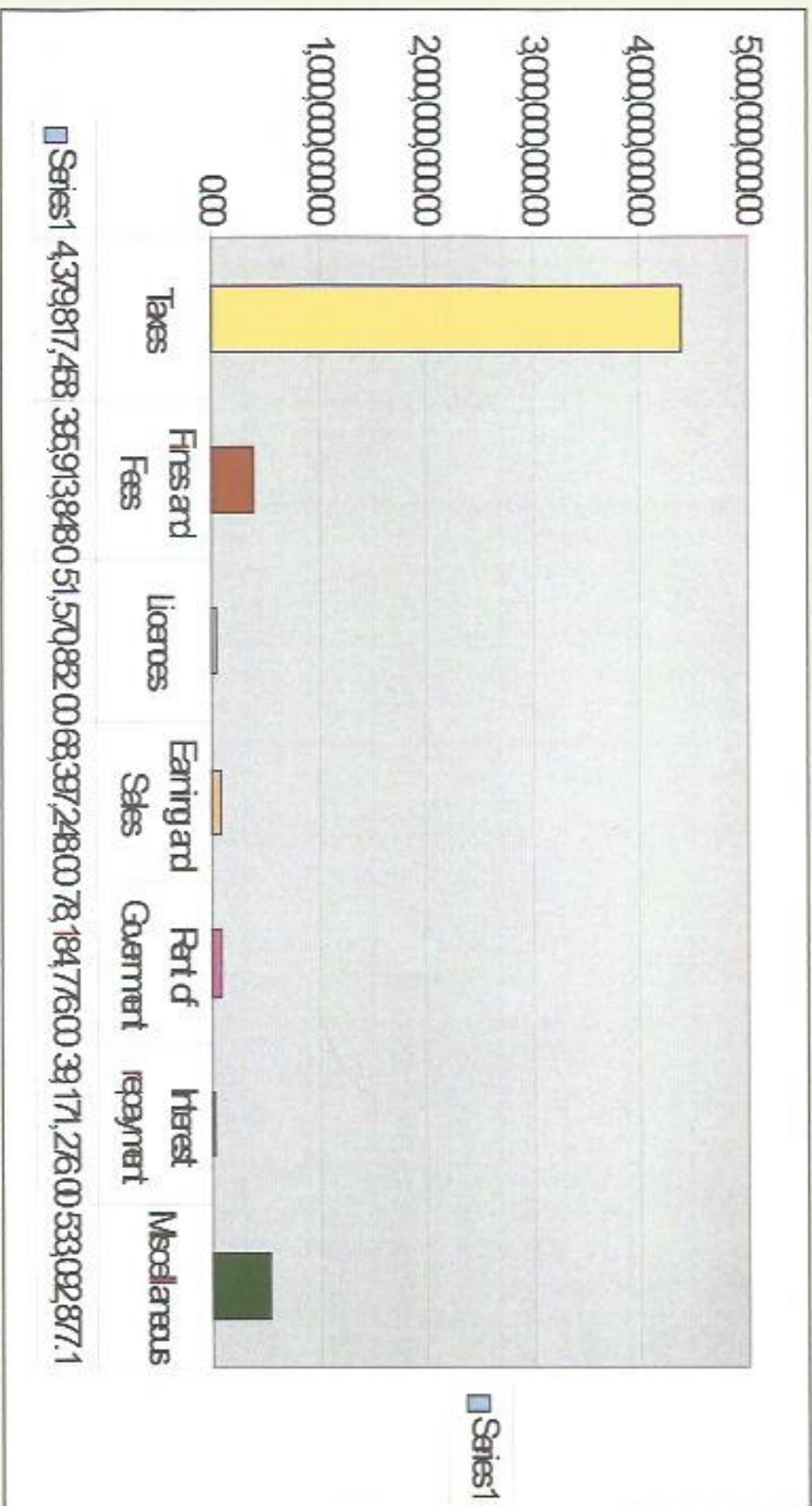
NOTE 7B

INTERNALLY GENERATED REVENUE ANALYSIS

S/N	MONTHS	ACTUAL COLLECTION
1	Taxes	4,379,817,458.00
2	Fines and Fees	395,913,848.00
3	Licences	51,570,852.00
4	Earning and Sales	68,397,248.00
5	Rent of Government Properties	78,184,776.00
6	Interest repayment and dividends	39,171,276.00
7	Miscellaneous	533,092,877.13
	TOTAL	5,546,148,335.13

NOTE 7B

INTERNALLY GENERATED REVENUE ANALYSIS



NOTE 8

BUDGET SUPPORT

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUAR	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	1,390,000,000.00
7	JULY	1,390,000,000.00
8	AUGUST	1,390,000,000.00
9	SEPTEMBER	1,111,000,000.00
10	OCTOBER	1,111,000,000.00
11	NOVEMBER	1,111,000,000.00
12	DECEMBER	0.00
	TOTAL	7,503,000,000.00

NOTE 9

EXTERNAL FUNDING DONOUR PARTNER (UNICEF)

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUARY	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	0.00
7	JULY	0.00
8	AUGUST	0.00
9	SEPTEMBER	0.00
10	OCTOBER	0.00
11	NOVEMBER	0.00
12	DECEMBER	0.00
	TOTAL	0.00

NOTE 10

INTERNALLY GENERATED REVENUE ANALYSIS

S/N	DETAILS	AMOUNT
1	Infrastructure (Commercial Banks Loans)	10,000,000,000.00
TOTAL		10,000,000,000.00

NOTE 11

DEDUCTIONS AT SOURCE FROM THE
FEDERAL ALLOCATION FOR THE YEAR 2016

S/N	MONTHS	DEDUCTED AMOUNT
1	JANUARY	195,986,425.96
2	FEBRUARY	198,183,032.54
3	MARCH	203,206,187.16
4	APRIL	190,702,692.76
5	MAY	74,033,026.09
6	JUNE	316,852,185.65
7	JULY	316,922,947.54
8	AUGUST	316,857,345.97
9	SEPTEMBER	347,823,806.92
10	OCTOBER	349,766,600.83
11	NOVEMBER	346,515,384.52
12	DECEMBER	378,435,397.68
	TOTAL	3,235,285,033.62

NOTE 12
 SCHEDULE OF INTEREST RECEIVED FROM FIXED DEPOSITS
 AND OTHER ACCOUNTS FOR THE YEAR 2016

S/N	MONTH	DEPOSIT ACCT.	ECOLOGICAL	RETENTION	TOTAL
1	JANUARY	13,121,512.14	0.00	0.00	13,121,512.14
2	FEBRUARY	14,710,988.18	0.00	0.00	14,710,988.18
3	MARCH	3,528,218.28	0.00	0.00	3,528,218.28
4	APRIL	1,984,288.58	0.00	0.00	1,984,288.58
5	MAY	208,442,379.15	0.00	0.00	208,442,379.15
6	JUNE	2,144.11	0.00	0.00	2,144.11
7	JULY	2,216.02	0.00	0.00	2,216.02
8	AUGUST	2,216.02	0.00	0.00	2,216.02
9	SEPTEMBER	2,145.39	0.00	0.00	2,145.39
10	OCTOBER	2,271.33	0.00	0.00	2,271.33
11	NOVEMBER	2,146.24	0.00	0.00	2,146.24
12	DECEMBER	2,218.22	0.00	0.00	2,218.22
	TOTAL	241,802,743.66	0.00	0.00	241,802,743.66

NOTE 13A

ESCROW ACCOUNT CONTRIBUTION

S/N	PARTICULARS	AMOUNT
1	Security: Local Government JAAC Contribution	850,000,000.00
2	Scholarship: Local Governments Contributions	99,068,787.00
3	Scholarship Trust Fund Account Contribution	249,128,493.75
	TOTAL	1,198,197,280.75

NOTE 13B

FEDERAL GOVERNMENT INTERVENTION FUND

S/N	PARTICULARS	AMOUNT
1	Flood relief intervention funds	0.00
	TOTAL	0.00

NOTE 13C

ESCROW ACCOUNT EXPENDITURE

S/N	PARTICULARS	AMOUNT
1	Revenue (i) 5% cost of collection BOIR	
		501,225,864.18
	(ii) 10% Revenue Consultant Charge	
		28,676,608.92
2	Security Expenses	900,147,941.62
3	Scholarship Expenditure	633,085,965.00
	TOTAL EXPENDITURE	2,063,136,379.72

NOTE 13D

FEDERAL GOVERNMENT INTERVENTION EXPENDITURE

S/N	PARTICULARS	AMOUNT
1	Disbursement and logistics of relief material to 10,536no. Victims in 18no. Local Government Areas of the State	0.00
2	Execution of flood related projects, culverts and drainages	0.00
	TOTAL	0.00

NOTE 13E

COMPENSATION OF LAND AT JIBIA

S/N	PARTICULARS	AMOUNT
1	Compensation of Land at Jibia for Nat'i Freight Office	9,390,226.06
	Post election civil disturbance	
	TOTAL	9,390,226.06

NOTE 14

SUMMARY OF MDA'S SALARY AND ASSOCIATES

S/N	PARTICULARS		
1	Actual gross salary as per MDA's January – December, 2016		21,070,990,082.50
2	ADD		
	(a) Associated Salary (UMYUK)	1,673,302,633.06	
	(b) ICT	<u>96,748,746.29</u>	<u>1,770,051,379.35</u>
3	ACTUAL TOTAL PAYMENTS FOR 2016		22,841,041,461.85
4	LESS		
	(a) CRF Charges	398,331,592.41	
	(b) Salaries paid under consolidated revenue Fund Charges	<u>636,825,329.87</u>	<u>1,035,156,922.28</u>
5	Monthly Allowances	<u>277,000,818.00</u>	
6	ACTUAL TOTAL SALARY FOR THE YEAR 2016		22,082,885,357.57

NOTE 15

SUMMARY OF ACTUAL RECURRENT EXPENDITURE BASED
ON SECTORS FOR THE YEAR 2016

S/N	DETAILS OF SECTORS	ACTUAL EXPENDITURE
1	Economic Sector	888,015,090.00
2	Social Sector	2,921,720,767.22
3	Regional Development Sector	2,966,513,283.59
4	Administrative Sector	2,625,180,795.73
5	Judicial Sector	416,929,812.34
6	Legislative Sector	1,406,983,674.93
7	Miscellaneous	1,025,751,656.58
	GRAND TOTAL FOR THE YEAR 2016	12,251,095,080.39

NOTE 16A

SCHEDULE OF PERSONNEL EMOLUMENT UNDER CONSOL

S/N	MONTHS	AMOUNT
1	JANUARY	49,856,321.12
2	FEBRUARY	49,450,051.56
3	MARCH	53,019,090.11
4	APRIL	53,092,488.82
5	MAY	43,673,425.31
6	JUNE	56,044,399.44
7	JULY	56,044,395.44
8	AUGUST	55,815,154.48
9	SEPTEMBER	53,757,931.00
10	OCTOBER	54,426,710.34
11	NOVEMBER	55,701,286.29
12	DECEMBER	55,944,075.96
	TOTAL	636,825,329.87

NOTE 16B
STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES
FOR THE YEAR 2016

S/N	DETAILS OF EXPENDITURE	2016 ACTUAL EXPENDITURE
I	CONSOLIDATED SALARY	
	d. Executive	377,717,200.16
	e. Judiciary	27,429,017.43
	f. Legislative	231,679,112.28
	SUB TOTAL	636,825,329.87
II	PENSION AND GRATUITIES	
	d. Pension statutory	3,238,460,399.61
	e. Gratuities statutory	<u>4,342,601,465.83</u>
	Monetized benefits former Governor and Deputies	
	SUB TOTAL	7,581,061,865.44
III	OTHERS	
	a. 10% GR share to Local Government	
	b. 10% salary contribution SUBEB	123,455,260.12
	2.5% contribution to LGSPB	415,313,563.39
	SUB TOTAL	538,768,823.51
	GRAND TOTAL	8,756,656,018.82

NOTE 17A

GRAND TOTAL SUMMARY FOR ACTUAL CAPITAL
EXPENDITURE FOR THE YEAR 2016

S/N	DETAILS OF SECTOR:	SUB TOTAL	TOTAL AMOUNT FOR SECTORS
I	ECONOMIC SECTOR		
A	Agriculture and Natural Resources	2,729,314,160.21	
B	Manufacture	248,282,200.94	
C	Power	300,000,000.00	
D	Roads	5,705,177,249.59	
E	KASROMA	<u>281,524,974.30</u>	9,264,298,585.04
II	SOCIAL SECTOR		
A	Education	2,427,706,636.90	
B	Health	1,478,144,393.85	
C	Information	363,617,855.05	
D	Religious Affairs	<u>225,933,832.00</u>	4,495,402,717.80
III	REGIONAL DEVELOPMENT SECTOR		
A	Water Supply	1,221,099,245.37	
B	Housing and Transport	0.00	
C	Town and Country Planning	0.00	

D	Rural and Social Development	113,951,586.60	
E	Youth and Sport	475,857,261.26	
F	Women Affairs	117,800,725.00	
G	Girl Child Education	79,903,926.01	
H	Community Development	18,900,000.00	
I	Finance	355,187,344.83	
J	Economic Affairs	3,000,000.00	
K	Resource Development	20,000,000.00	
L	Micro Small and Medium enterprises	<u>0.00</u>	
m	Environment	3,376,477,247.42	<u>5,782,177,336.49</u>
IV	ADMINISTRATIVE SECTOR	<u>1,235,655,999.30</u>	1,235,655,999.30
V	JUDICIAL SECTOR	<u>384,000,000.00</u>	<u>384,000,000.00</u>
VI	LEGISLATIVE SECTOR	<u>1,067,000,000.00</u>	<u>1,067,000,000.00</u>
VII	MISCELLANEOUS	<u>1,641,713,627.11</u>	<u>1,641,713,627.11</u>
	GRAND TOTAL CAPITAL EXPENDITURE FOR THE YEAR 2016		23,870,248,265.74

NOTE 17B
SECTORIAL SUMMARY OF ACTUAL CAPITAL EXPENDITURE FOR THE YEAR 2016

S/N	SECTOR	AMOUNT
1	Economic Sector	9,264,298,585.04
2	Social Sector	4,495,402,717.80
3	Regional Development Sector	5,782,177,336.49
4	Administrative Sector	1,235,655,999.30
5	Judicial Sector	384,000,000.00
6	Legislative Sector	1,067,000,000.00
7	Miscellaneous	<u>1,555,353,210.81</u>
	TOTAL FOR THE YEAR 2016	23,783,887,849.44
	Add: Total below the line capital expenditure	86,360,416.30
	TOTAL	23,870,248,265.74

NOTE 18

LOANS/LIABILITIES

SCHEDULE OF UNPAID QUARTERLY GRATUITY AND
ACCRUED PENSION FOR THE YEAR 2016

S/N	QUARTER	AMOUNT	
1	Pension & Gratuity (1 st – 4 th Quarter of 2016)	1,639,078,876.75	
2	Contractors Arrears (MOW)	27,043,641,612.53	
3	Bailout (Pension & Gratuity)	<u>11,086,630,000.00</u>	39,769,350,489.28
4	Infrastructural Loans	10,000,000,000.00	10,000,000,000.00
5	SMEDAN	<u>2,000,000,000.00</u>	<u>2,000,000,000.00</u>
	SUB TOTAL		51,769,350,489.28

NOTE 19

KATSINA STATE MINISTRY OF FINANCE INVESTMENT
(MOFI) STOCK AS AT DECEMBER, 2016

S/N	COMPANIES/BANKS	HOLDING	PRICE	VALUED
1	FBN Holding	2,068,737.00	3.5	7,240,579.50
2	UBN Plc	9,762.00	4.47	43,636.14
3	Access Bank Plc	30,000,000.00	5.39	161,700,000.00
4	Unity Bank Plc	1,086,779.00	0.53	575,992.87
5	Zenith Bank Plc	383,625.00	14.5	5,562,662.50
6	Flour Mill Nig. Plc	37.00	18.5	684.50
7	CCNN	6,750.00	33.26	224,505.00
8	Forte Oil	800	104.23	84,984.00
9	Flour Mill Plc	33,003.00	18.5	610,555.5
10	FCMB	11,210.00	1.03	11,546.00
11	UBN Plc	830,874.00	4.47	3,714,006.78
12	Unity Bank Plc	7,676,161.00	0.53	4,068,365.33

S/N	COMPANIES/BANKS	HOLDING	PRICE	VALUED
13	FCMB Group Plc	13,190.00	1.03	13,585.70
14	Jaiz Bank Plc	276,000,000.00	0	0.00
15	Kankara Pharmaceutical Kaofin Company	20,000,000.00	0	0.00
16	Urban Dev. Bank of Nig.	2,600,000.00		
17	Urban Dev. Bank of Nig	2,561,290.00		
18	New African Merchant Bank	20,000,000.00		
19	Jaiz Bank Plc	74,391,750.00		
	TOTAL	437,673,968.00	209.94	183,851,103.82
20	Nig. Sovereign Wealth Invest. Authority (State)	7,517,991.79		
21	Nig. Sovereign Wealth Invest. Authority (LG Council)	7,551,386.77		
	TOTAL	15,069,378.56		
	GRAND TOTAL	452,743,346.56	209.94	183,851,103.82

NOTE 20A
BANK BALANCES AS AT 31ST DECEMBER, 2016

S/N	NAME OF ACCOUNT			
	Main Account	UBA	481,830,567.86	
	Less: (i) Unpaid Releases			
	(ii) Approval Awaiting FAC			481,830,567.86
	Motor Vehicle Loan A/C	UBA		8,616,240.91
	Fixed Deposit Int. A/C	UBA		10,475,349.59
	Salary A/C I	UBA		45,710,008.27
	Salary A/C II	UBA		90,042.62
	Rent Deduction A/C	UBA		31,093,123.73
	Ecological Funds A/A	IBTC		1,305,796,879.37
	KTSG Housing Authority A/C	UBA		690,000,000.00
	Refurbishing Loan A/C	KEYSTONE		1,046,571.05
	Fertilizer Loan A/C	KEYSTONE		6,813,371.77

REPORT OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

S/N	NAME OF ACCOUNT		
	Ecological Funds A/A	SKYBANK	302,983,115.50
	Interest on Ecological Fund	IBTC	565,578.36
	KTSG Housing Estate KAFE Distric	IBTC	33,629,546.65
	First Bank KSG A/C		2,452,187,001.94
	State Board of Internal Revenue A/C	FBN	203,343,837.95
	Security ESCROW A/C	FBN	4,567,887.22
	Consolidated Debt Service A/C	Diamond Bank	112,736,361.32
	Interest on Eretension A/C	GTB	8,286,622.91
	Pension & Gratuity A/C	GTB	17,571,262.60
	Barhim Housing Estate	Access Bank	68,739,417.67
	Barhim Housing Estate Service Charge A/C	Access Bank	88,888,710.45
	KTS Urban & Regional Planning		41,969,337.12
	Daura Road Housing Estate	Access Bank	40,304,586.39
	AG Makera Housing Estate Charges A/C		643,189.09
	Privatization A/C	Access Bank	150,233,109.07
	Purchase of Grains A/C	Access Bank	693,230.87

REPORT OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

S/N	NAME OF ACCOUNT			
	KTSG A/C	Access Bank		36,833,089.19
	KTSG ECA & VAT A/C			4,064,440,206.69
	Scholarship ESCROW A/C	Zenith Bank		80,517.62
	Motel Investment A/C	Zenith Bank		4,838,796.96
	Katsina Motel Loan Repayment A/C	Zenith Bank		997,847.50
	272 Housing Units	Zenith Bank		8,373,628.46
	Sales of Landed Properties	Zenith Bank		750,000.00
	250 Kabukawa Housing Estate	Starling Bank		175,520,097.50
	KTSG Counterpart A/C	Starling Bank		4,392,162.22
	SURE-P A/C	Starling Bank		58,442,873.82
	KTSG UNION A/C			400,679,315.35
	TACH Common Sale of Landed Property Unit B			90,573,402.98
	TOTAL			10,954,736,888.5

NOTE 20B

BANK BALANCES AS AT 31ST DECEMBER, 2016

S/N	NAME OF ACCOUNT			
	Deposit Interest A/C	UBA		10,000,000,000.00
	Deposit Interest A/C	UBA		2,000,000,000.00
	TOTAL			12,000,000,000.00

REPORT OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

NOTE 20C
SCHEDULE OF FIXED DEPOSIT AS AT 31ST DECEMBER, 2016

S/N	INSTRUMENT	ISSUE	AMOUNT	TENOR	EFF. DATE	MATURITY DATE	RATE OF INT.	MATURITY INCOME	W.H.T 5%	V.A.T 5%	MATURITY VALUE	MATURITY INCOME
1	Term Deposit Cert	FCMB/FINBAKQ	0.00	30 days	28/12/2013	27/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
2	Term Deposit Cert	FCMB/FINBAKQ	0.00	30 days	28/12/2013	24/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
3	Term Deposit Cert	FCMB/FINBAKQ	0.00	30 days	28/12/2013	27/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
4	Term Deposit Cert	FCMB/FINBAKQ	0.00	30 days	2/11/2013	20/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
5	Term Deposit Cert	FCMB/FINBAKQ	0.00	30 days	13/12/2013	11/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
6	Term Deposit Cert	Zenith	0.00	30 days	19/12/2013	17/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
7	Term Deposit Cert	Zenith	0.00	30 days	17/12/2013	15/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
8	Term Deposit Cert	Zenith	0.00	30 days	28/12/2013	26/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
9	Term Deposit Cert	UBA	0.00	30 days	13/12/2013	11/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
10	Term Deposit Cert	UBA	0.00	30 days	13/12/2013	11/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
11	Term Deposit Cert	LBA	0.00	30 days	19/12/2013	16/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
12	Term Deposit Cert	Eco 31(Oceanic)	0.00	30 days	28/12/2013	24/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
13	Term Deposit Cert	Eco 31(Oceanic)	0.00	30 days	28/12/2013	24/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
14	Term Deposit Cert	Eco 31(Oceanic)	0.00	30 days	28/12/2013	24/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
15	Term Deposit Cert	Eco Bank	0.00	30 days	19/12/2013	17/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
16	Term Deposit Cert	FCMB	0.00	30 days	13/12/2013	8/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
17	Term Deposit Cert	FCMB	0.00	30 days	13/12/2013	8/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
18	Term Deposit Cert	FCMB	0.00	30 days	28/12/2013	26/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
19	Term Deposit Cert	FCMB	0.00	30 days	28/12/2013	26/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
20	Term Deposit Cert	FCMB	0.00	30 days	30/12/2013	28/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
21	Term Deposit Cert	Mantrust	0.00	30 days	9/12/2013	7/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
22	Term Deposit Cert	Mantrust	0.00	30 days	30/12/2013	28/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
23	Term Deposit Cert	Lrly Bank	0.00	30 days	3/12/2013	1/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
24	Term Deposit Cert	Keystone Bank	0.00	30 days	3/12/2013	1/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
25	Term Deposit Cert	Keystone Bank	0.00	30 days	27/12/2013	25/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
26	Term Deposit Cert	Diamond Bank	0.00	30 days	8/12/2013	6/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
27	Term Deposit Cert	Diamond Bank	0.00	30 days	30/12/2013	28/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
28	Term Deposit Cert	Fidelity	0.00	30 days	2/11/2013	19/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
29	Term Deposit Cert	Fidelity	0.00	30 days	10/12/2013	8/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
30	Term Deposit Cert	GTB	0.00	30 days	16/12/2013	14/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
31	Term Deposit Cert	Sky Bank	0.00	30 days	26/12/2013	24/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
32	Term Deposit Cert	Stanbic IBTC	0.00	30 days	20/12/2013	18/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
33	Term Deposit Cert	Union Bank	0.00	30 days	7/12/2013	5/12/2014	5.50%	0.00	0.00	0.00	0.00	0.00
	TOTAL		0.00				5.50%	0.00	0.00	0.00	0.00	0.00

NOTE 21

PAYMENT MADE INTO THE SALE OF LANDED PROPERTIES ACCOUNT FOR THE YEARS 2016

S/N	DATE OF PAYMENTS	PAYER'S NAME	AMOUNT
1	30/12/2016	Committee on sales of landed properties	90,573,402.98
2			0.00
3			0.00
4			0.00
5			0.00
6			0.00
7			0.00
8			0.00
9			0.00
10			0.00
TOTAL			90,573,402.98

NOTE 22

WORLD BANK GROUP MULTILATERAL DEBT
STOCK AS AT 31ST DECEMBER, 2016

S/N	CREDITORS	DATE	PROJECT	US DOLLER	NAIRA
1	AFDF	13/10/2003	Health System ADF Health System Development	2,032,214.93 1,674,816.28	24,501,720,495.60
2	BADEA	1/1/2009	Small Earth Dam (Const. % Reh.)	616,442.34	0.00
3	IDA	1/3/1965	Community & Social Dev.	4,354,999.84	0.00
4	IDA	14/12/1992	Multi State Water (50%)	24,714,718.28	0.00
5	IDA	9/9/2003	Universal Basic Education	2,458,575.64	0.00
6	IDA	19/3/2004	Health System Development	1,517,973.94	0.00
7	IDA	16/3/2004	Local Empowerment & Environment	6,974,210.80	0.00
8	IDA	22/12/2005	HIV/AIDS Programme	1,651,464.69	0.00
9	IDA	15/4/2009	Third National Fadama Dev. Project	3,826,767.02	0.00
	.	21/4/2011	Second National Fadama Dev. Project	3,952,067.22	
10	IDA	21/4/2011	Second HIV/AIDS Programme	4,396,046.20	0.00
11	IFAD	13/9/1991	Agric. & Comm. Dev. Project (100%)	6,483,257.87	0.00
12	IFAD	24/10/2002	Community Based Agric. And Rural Dev.	3,406,779.66	0.00
	TOTAL			58,060,334.71	24,501,720,495.60

NOTE 23

DEPT SPECIFICATION AS AT 31ST DECEMBER, 2016

S/N	DETAILS OF DEBT	AMOUNT
1	Take off grant to facilitate the commencement of production by Kankia Metal Works	0.00
2	Rehabilitation of Daura Motel Hotels	0.00
3	Loan to Volcanizers	0.00
4	Skill Acquisition Centre Training For Youth in KTS Metropolis	0.00
5	Materials for distribution to some women W rappers to distributes to women Soft loan to 1700 women @ 100,000 each	0.00 0.00 0.00
6	Mixing and locally Bakery Machines at Daura women Bakery Centre Women sensitization Women Enlightenment Exigencies holding meeting diff. women Women Empowerment Programme Empower 200 young girls associates	0.00 0.00 0.00 0.00 0.00 0.00
8	Distribution of detergent, under wear and Hijab 300 women in two days sensitization	0.00 0.00
	Sensitization for women of KST/FTA Area	0.00
	TOTAL DEBT AS AT 31ST DECEMBER, 2016	0.00

NOTE 24

PROCEEDS FROM SALES OF FERTILIZER

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUARY	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	0.00
7	JULY	0.00
8	AUGUST	0.00
9	SEPTEMBER	0.00
10	OCTOBER	0.00
11	NOVEMBER	0.00
12	DECEMBER	880,275,874.27
	TOTAL	880,275,874.27

NOTE 25

MASS HOUSING SCHEME RECOVERIES

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUARY	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	0.00
7	JULY	0.00
8	AUGUST	0.00
9	SEPTEMBER	0.00
10	OCTOBER	0.00
11	NOVEMBER	0.00
12	DECEMBER	200,054,262.86
	TOTAL	200,054,262.86

NOTE 26

NLGN

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUARY	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	0.00
7	JULY	0.00
8	AUGUST	0.00
9	SEPTEMBER	0.00
10	OCTOBER	0.00
11	NOVEMBER	0.00
12	DECEMBER	0.00
	TOTAL	0.00

NOTE 28

CONSOLIDATED CHARGES (IGR)

S/N	MONTHS	AMOUNT
1	JANUARY	0.00
2	FEBRUARY	0.00
3	MARCH	0.00
4	APRIL	0.00
5	MAY	0.00
6	JUNE	100,000,000.00
7	JULY	200,000,000.00
8	AUGUST	100,000,000.00
9	SEPTEMBER	100,000,000.00
10	OCTOBER	100,000,000.00
11	NOVEMBER	100,000,000.00
12	DECEMBER	100,000,000.00
	TOTAL	800,000,000.00

NOTE 29

1	TRANSFER FROM AGF (PARIS CLUB REFUND)	14,500,000,000.00
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NOTE 30

1	TRANSFER TO LOCAL GOVERNMENT AREAS	6,722,495,136.62
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