

REPORT OF THE ACCOUNTANT GENERAL OF KATSINA STATE WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2014

RESPONSIBILITIES FOR FINANCIAL STATEMENTS

The financial statements have been prepared by the Accountant General of Katsina State in accordance with the provisions of the finance (Control and Management) Act 1958 as amended. The financial statements comply with the generally accepted accounting principles, procedure and practice as presented in the new FAAC Standardized Financial Statement Reporting format approve in 2011.

The Accountant General is responsible for establishing and maintaining a system of internal control and internal checks designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public finance resources by the Government. To the best of my knowledge this system of internal control has operated adequately. Our watchwords have been transparency and accountability throughout the reporting period.

I wish to further express my appreciation to the Directors of Main Accounts and Expenditure Control plus their staff for their support and cooperation's throughout the reporting period

KABIR M. DANKAURA M.Sc, (ABU) FCNA, FCMA
ACCOUNTANT GENERAL
KATSINA STATE

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FOR THE YEAR ENDED 31ST DECEMBER 2014

Audit Certificate

In compliance with the constitutional provision of the Federal Republic of Nigeria of the year 1999 section 125(2) I have examined the Accounts and Financial Statements of the Katsina State Government of Nigeria, for the year ended 31st December, 2014, whereas returns were rendered by the Accounts Officers in accordance and in conformity with the Public Finance, Control and Management Law of the year 1958 I have received and obtained some necessary documents, Accounting Books, Information's and explanations which were of necessity towards facilitating the discharge of this constitution responsibility vested 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 Sector Accounts in Nigeria. Therefore in my opinion projects, supplies and other programmes undertaken by the Katsina State Government for the year under review were reasonably and fairly executed. Furthermore the Financial Statements and related schedules give true and fair view of the State of affairs of the Katsina States as at 31st December, 2014, taking into cognisance of my comments, while the Audit coverage were extended within the scope of performance Audit.

Finally, the Statements of the Financial Accounts or the Annual Accounts, ***ASSETS AND LIABILITIES, CONSOLIDATED REVENUE FUND, CAPITAL DEVELOPMENT FUND, CASH FLOW*** and supporting notes on the accounts hereby submitted have been certified subject to the comments and observations in my report.

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

STATEMENT NO 1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2014

	NOTE	ACTUAL 2014	ACTUAL 2013
CASH FLOW FROM OPERATION ACTIVITIES			
Receipts			
Statutory Allocation (net)	1	45,968,344,693.82	45,425,407,936.56
Deduction at source	2	<u>1,498,743,480.65</u>	<u>610,814,378.70</u>
GROSS STATUTORY ALLOCATION		47,467,088,174.47	46,036,222,315.26
VAT	3	10,392,853,211.17	10,350,393,391.85
Argumentation (Excess Crude)	4	2,579,992,836.12	
Refund of Deduction from AGF	5	1,130,526,597.49	
SURE-P	6	3,214,619,950.68	
Special Grants (Argumentation. Exchange of AGF)		1,399,792,507.35	12,392,625,487.40
Reimbursement from Federation Account			
Other Grant (IDA World Bank)	8	1,401,366,219.80	408,771,348.61
Internally Generated Revenue	9	6,228,110,141.64	6,759,976,103.65
Non Revenue Receipts(Ref. Loan & Retention fund			408,999,415.55
Escrow Local Government Contributions	10		
Mass Housing Scheme Recoveries	11	104,400,337.87	27,647,721.84
Total Receipt (a)		73,918,749,976.62	76,384,635,784.16

	NOTE	ACTUAL 2014	ACTUAL 2013
Payments			
Personnel Emoluments	12	20,522,166,432.75	20,578,016,878.27
Overhead : Administration sector		3,716,988,589.39	3,599,988,948.56
Economic Sector		353,517,103.54	342,389,446.53
Social Sector		3,599,160,540.90	3,485,869,773.27
Regional Sector		199,622,976.33	192,189,756.32
Judicial Sector		107,800,600.00	
Legislative Sector		1,237,403,940.00	
Miscellaneous		1,013,000,000.00	
Consolidated Revenue Charges		380,758,946.48	380,758,946.48
Contribution to LGPB		1,183,640,347.44	425,816,243.56
Total Recurrent		32,314,059,476.83	29,005,029,992.99
Pension and Gratuities	13	2,167,610,862.88	1,788,758,186.19
Public Debt Service (Contribution)		1,498,743,480.65	610,814,378.70
Total payment (b)		35,980,413,820.36	31,404,602,557.88

	NOTE	ACTUAL 2014	ACTUAL 2013
Net Cash Flow From Operation Activities c (a-b)		37,938,336,156.26	44,980,033,226.28
Cash Flow from Investing Activities			
Purchase / const. of Assets		48,789,713,344.64	(44,599,274,279.80)
Purchase of Financial Market Instruments			
Net cash Flow from Investing Activities (d)		48,789,713,344.64	(44,599,274,279.80)
Cash Flow from Financing activities		-811,156,925.24	
proceeds of Loan and Borrowings		-644,867,115.92	
Dividend		-61,889,471.45	
Income from Placements			
Repayment of loan			
Fertilizer Repayments			
Net cash Flow from Financing Activities (e)		1,622,313,850.48	
Net Increase / Decrease in cash (c+d+e)		12,473,691,038.86	380,758,946.48
Opening Cash Balance		30,438,626,628.92	29,109,058,475.87
Closing Balance		22,260,338,161.45	30,438,626,628.92

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2014

DETAILS	NOTES	ACTUAL 2014	ACTUAL 2013
ASSETS			
Treasuries and Banks		1,592,156,980.45	1,268,867,741.66
Other Funds and placements		20,734,055,946.54	29,550,517,833.68
Investments	20	61,890,171.45	377,057,266.44
Liability over Assets		19,668,794,612.14	10,582,852,395.09
Advances & Debtors	19	2,987,789,229.77	2,826,017,693.42
Total Assets(a)		45,044,686,940.35	44,605,312,930.29
Public Funds and Liabilities			
Consolidated Revenue Funds		17,853,045,737.65	29,455,124,360.17
Capital Development Funds		4,473,167,189.34	1,364,261,215.20
Total Public Funds	16	22,326,212,926.99	30,819,385,575.37
Liabilities :			
Internal Debt	14	10,847,468,605.49	2,227,672,853.75
External Loans	17	11,838,804,363.00	11,558,254,501.17
Treasury Clearance Funds(Retention fund)	11B	32,201,044.87	
Total liabilities		22,718,474,013.36	.
Total Public Funds + Liabilities		45,044,656,940.36	13,785,927,354.92

**STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND**

	NOTES	BUDGETED 2014	ACTUAL 2014	VIANCE 2014	ACTUAL 2013
Opening Balance (A)		24,000,000,000.00	30,438,626,628.92		27,261,903,596.22
Add: Rev. (Income)					
Statutory Allocation (Net)	1	48,010,832,155.00	45,968,344,693.82		45,425,407,936.56
Add: deduction at source	2		1,498,743,480.65		
Gross statutory Allocation		48,010,832,155.00	47,467,088,174.47	(543,743,980.53)	45,425,407,936.56
VAT	3				
Special Fund (Excess from Crude Oil)	4	10,000,000,000.00	2,579,992,836.12		3,516,874,544.77
Proceed from (AGF)					
SURE-P	6	2,000,000,000.00	3,214,619,950.68		4,215,403,448.11
NNPC REFUND	5		1,130,526,597.49		3,208,358,612.58
Escrow Local Government Contributions	7				1,451,988,881.94
Total from Federation Account (A)		60,010,832,155.00	54,392,227,558.76	5,618,604,596.24)	
Taxes	9	6,378,060,340.00	4,221,349,325.00	(2,156,711,015.00)	57,818,033,423.96
Total Revenue from Taxes (B)		6,378,060,340.00	4,441,349,325.00	(2,156,711,015.00)	4,270,759,127.54
Revenue from Other Sources					4,270,759,127.54
Fine and Fees	9	3,564,508,875.00	1,130,450,363.21	(2,434,058,511.79)	
Licenses	9	167,892,545.00	123,915,623.00	(43,976,922.00)	992,866,616.20

	NOTES	BUDGETED 2014	ACTUAL 2014	VRIANCE 2014	ACTUAL 2013
Earnings and Sales	9	1,245,786,835.00	65,292,330.47	(1,180,494,504.53)	104,206,718.39
Rent on Govt. Properties	9	53,000,000.00	71,033,101.00	18,033,101.00	57,951,791.46
Interest Repayment and Dividend	9	1,600,500,000.00	600,449,165.00	(1,000,050,835.00)	5,646,859.37
Miscellaneous	9	2,214,893,140.00	15,620,233.96	(2,199,272,906.04)	1,322,877,092.37
Total Revenue from other Sources (C)	9	8,846,581,395.00	2,006,760,816.64	(6,839,820,578.36)	5,667,898.32
Miscellaneous Income					2,489,216,976.11
Reimbursements from Federation Account					
Miscellaneous / Contingency Fund			1,399,792,507.38	1,399,792,507.38	408,999,415.55
Total for Miscellaneous Income (D)			1,399,792,507.38	1,399,792,507.38	408,999,415.55
Total Fund Available (A + B + C+ D)		99,235,473,890.00	92,458,756,836.70	(6,776,717,053.30)	92,248,912,539.38
Less: Expenditure					
Personnel Emoluments	12	19,167,012,120.00	20,522,166,432.75	1,355,154,312.75)	20,578,016,878.27
Pension & Gratuity	13	3,000,000,000.00	2,167,610,862.88	832,389,137.12	1,788,758,186.19
Overhead Cost		8,468,612,830.00	7,869,289,210.16	599,323,619.84	7,620,437,924.65
Consolidated Revenue Fund Charges		4,386,021,125.00	380,758,496.48	4,005,262,628.52	380,758,946.48
Treasury Clearance Fund			1,183,640,347.44	(1,183,640,347.44)	425,816,243.56
Public Debt Charges			1,498,743,480.65	(1,498,743,480.65)	
Total Expenditure		35,021,646,075.00	33,622,208,830.36	1,399,437,244.64	30,793,788,179.15
Bal. F. Before Transfer		64,213,827,815.00	58,836,548,006.34	(5,377,279,808.66)	61,455,124,360.23
Capital Development Fund		56,506,034,490.00	48,789,713,344.64	7,716,321,145.36	32,000,000,000.00
Total Appropriation					
Closing Balance		7,707,793,325.00	10,046,834,661.70	(2,339,041,336.70)	29,455,124,360.23

STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND 2014

	NOTE	BUDGETED 2014	ACTUAL 2014	VARIANCE 2014	ACTUAL 2013
Opening Balance (a)		24,000,000,000.00	30,438,626,628.92		3,176,723,032.70
Add : Capital Receipts	6	10,000,000,000.00	10,392,853,211.17	(392,853,211.17)	10,350,393,391.85
VAT Allocation		53,713,822,817.00	48,789,713,344.64	4,924,109,472.36	32,000,000,000.00
Capital Supplementation FGN Cont. CP	1	2,048,806,752.00	1,401,366,219.80	647,440,532.20	408,771,348.61
External Loans IDA World Bank	15	-	104,400,337.87	(104,400,337.87)	27,647,721.84
Mass Housing Schemes Recoveries		-	-	-	-
Internal & other UNDP/EFFCC/NJI		1,319,140,000.00	-	-	-
Sales and Landed Properties		-	-	-	-
Fertilizer Collection/Sales		-	-	-	-
Transfer from Consolidated Rev. Fund		-	-	-	-
Total Capital Receipts (b)		67,081,769,569.00	60,688,333,113.48	-	42,786,812,462.30
Total Capital Fund Available c = (a+b)		91,081,769,569.00	91,126,959,742.40	-	45,963,535,495.00
Less : Capital Expenditure					
Economic Sector		23,198,015,355.00	29,097,203,921.89	(5,899,188,566.89)	26,452,003,565.35
Social Service Sector		14,484,258,495.00	11,952,587,474.99	2,531,671,020.01	5,411,443,159.08
Regional Development Sector		33,703,279,790.00	18,665,610,814.00	15,037,668,976.00	5,989,730,025.23
Administration Sector		5,774,107,465.00	5,241,571,554.72	532,535,910.28	2,946,883,231.56
Legislative Sector		1,050,000,000.00	451,638,000.00	(38,558,000.00)	389,844,600.00
Judicial Sector		413,080,000.00	428,829,060.00	621,170,940.00	410,580,000.00
Miscellaneous		2,250,000,000.00	3,029,180,755.36	(779,180,755.36)	2,998,789,698.58
Total Capital expenditure (d)		80,872,741,105.00	68,866,621,580.95	12,006,119,524.05	44,599,274,279.80
Closing Balance (c-d)		10,209,028,464.00	22,260,338,161.45		1,364,261,215.20

NOTE 1
STATUTORY ALLOCATION

S/N	MONTHS	AMOUNT (₦)
1	JANUARY	2,546,651,068.89
2	FEBRUARY	3,772,289,628.16
3	MARCH	2,930,740,712.16
4	APRIL	3,949,682,663.60
5	MAY	3,988,577,033.70
6	JUNE	4,461,362,599.07
7	JULY	3,335,227,331.70
8	AUGUST	4,179,416,853.00
9	SEPTEMBER	3,863,157,710.98
10	OCTOBER	2,521,282,250.70
11	NOVEMBER	3,569,784,479.29
12	DECEMBER	2,850,172,362.57
	TOTAL	45,968,344,692.82

NOTE 2
DEDUCTION FROM THE SOURCE

S/N	MONTHS	AMOUNT (₦)
1	JANUARY	89,658,773.79
2	FEBRUARY	91,937,951.15
3	MARCH	139,185,270.22
4	APRIL	200,711,432.49
5	MAY	106,449,486.60
6	JUNE	106,449,486.60
7	JULY	106,449,486.60
8	AUGUST	51,482,486.60
9	SEPTEMBER	51,482,486.60
10	OCTOBER	59,299,453.00
11	NOVEMBER	117,558,515.50
12	DECEMBER	378,078,651.50
	TOTAL	1,498,743,4805

NOTE 2

2014 TOTAL DEDUCTIONS AT SOURCE FROM FEDERATION ACCOUNT

MONTH	FOREING LOAN	OTHER DEDUCTIONS	TOTAL AMOUNT
JANUARY	53,295,675.36	36,363,098.43	89,658,773.79
FEBRUARY	53,295,675.36	38,642,275.79	91,937,951.15
MARCH	51,482,486.60	87,702,783.62	139,185,270.22
APRIL	51,482,486.60	149,228,945.89	200,711,432.49
MAY	51,482,486.60	54,967,000.00	106,449,486.60
JUNE	51,482,486.60	54,967,000.00	106,449,486.60
JULY	51,482,486.60	54,967,000.00	106,449,486.60
AUGUST	51,482,486.60		51,482,486.60
SEPTEMBER	51,482,486.60		51,482,486.60
OCTOBER	59,299,453.00		59,299,453.00
NOVEMBER	59,299,453.00	58,259,062.50	117,558,515.50
DECEMBER,	59,299,453.00	318,779,198.50	378,078,651.50
GRANT TOTAL	644,867,115.92	853,876,364.73	1,498,743,480.65

NOTE NO. 3
VAT

S/NO	MONTHS	AMOUNT
1	JANUARY	856,843,783.01
2	FEBRUARY	1,089,189,059.09
3	MARCH	884,322,890.53
4	APRIL	838,072,042.74
5	MAY	853,037,653.47
6	JUNE	846,422,981.90
7	JULY	859,344,385.23
8	AUGUST	847,096,229.74
9	SEPTEMBER	795,927,626.97
10	OCTOBER	867,778,579.35
11	NOVEMBER	869,490,971.90
12	DECEMBER	785,327,007.24
	TOTAL	10,392,853,211.17

NOTE NO. 4
AUGMENTATION FROM EXCESS CRUDE

MONTH	AMOUNT
JANUARY	
FEBRUARY	
MARCH	
APRIL	
MAY	
JUNE	1,383,155,977.20
JULY	615,401,863.78
AUGUST	
SEPTEMBER	
OCTOBER	257,363,089.55
NOVEMBER	
DECEMBER	324,071,905.59
TOTAL	579,592,836.12

**NO. 5
NNPC REFUND**

MONTH	AMOUNT
JANUARY	121,366,124.36
FEBRUARY	121,366,124.36
MARCH	121,365,124.36
APRIL	121,366,124.36
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	418,989,053.87
TOTAL	1,130,526,597.49

NOTE 6
SURE-P

S/N	MONTHS	AMOUNT (₦)
1	JANUARY	267,884,995.89
2	FEBRUARY	267,884,995.89
3	MARCH	267,884,995.89
4	APRIL	267,884,995.89
5	MAY	267,884,995.89
6	JUNE	267,884,995.89
7	JULY	267,884,995.89
8	AUGUST	267,884,995.89
9	SEPTEMBER	267,884,995.89
10	OCTOBER	267,884,995.89
11	NOVEMBER	267,884,995.89
12	DECEMBER	267,884,995.89
	TOTAL	3,214,619,950.53

**NOTE NO 7
2014 TOTAL SALARY, ALLOWANCES AND PENSION**

MONTH	STATE SALARY	UMYU SALARY	ALLIED SALARY	TOTAL SALARY	PENSION	SALARY AND PENSION
January	1,577,642,124.17	110,000,000.00	23,245,800.00	1,710,887,924.17	173,377,692.64	1,884,265,616.81
February	1,566,886,318.05	110,000,000.00	22,983,800.00	1,699,870,118.05	171,534,037.12	1,871,404,155.17
March	1,598,045,979.68	110,000,000.00	22,753,400.00	1,730,799,379.68	170,477,321.78	1,901,276,701.46
April	1,597,406,185.53	110,000,000.00	19,205,200.00	1,726,611,385.53	177,035,313.01	1,903,646,698.54
May	1,590,205,491.34	110,000,000.00	19,333,200.00	1,719,538,691.34	173,703,868.12	1,893,242,559.46
June	1,596,459,171.19	110,000,000.00	20,419,200.00	1,726,878,371.19	181,875,618.18	1,908,753,989.37
July	1,589,841,979.01	110,000,000.00	24,768,200.00	1,724,610,179.01	181,896,451.04	1,906,506,630.05
August	1,611,880,326.32	110,000,000.00	25,032,800.00	1,746,913,126.32	182,217,450.43	1,929,130,576.75
September	1,649,246,277.34	115,000,000.00	25,032,800.00	1,789,279,077.34	186,803,659.02	1,976,082,736.36
October	1,639,392,261.65	115,000,000.00	26,718,600.00	1,781,110,861.65	184,924,516.98	1,966,035,378.63
November	1,633,453,733.12	115,000,000.00	25,675,800.00	1,774,129,533.12	189,995,454.67	1,964,124,987.79
December	1,629,048,481.83	115,000,000.00	28,247,800.00	1,772,296,281.83	193,769,479.89	1,966,065,761.72
TOTAL	19,279,508,329.23	1,340,000,000.00	283,416,600.00	20,902,924,929.23	2,167,610,862.88	23,070,535,792.11

NOTE NO 8
CAPITAL RECEIPT FROM DONOR PARTNER (2014) COMPILED BY MINISTRY OF FINANCE, BUDGET & ECONOMIC PLANNING.

S/N	Donor	Amount Received	MIDAS	Activity	Date
1	UNICEF	1,992,150.00	Isah Kaita College	Monitoring Visits	January
2	UNICEF	3,103,080.00	Min. of Water Resources	Drilling and Installation of 3rd set of 5HPBs in Sandamu LGA	February
3	UNICEF		SUBEB	1 Day Capacity Dev. of 306 SBMC Members on Resource Mobilization, Mgt. and Release of School Grants for 102 Schools	
4	UNICEF	34,076,500.00	RUWASSA	Settlement of Payment of Completed Water Projects by China Shanghais in Sandamu, Faskari and Dutsinma LGAs	
5	UNICEF	9,799,050.00	Isah Kaita College	3 Day State Level Capacity Dev. Training of 882 CBMCs members	March
6	UNICEF	3,316,600.00	Isah Kaita College	4 Day State Level Capacity Dev. Training of 100 Head Teachers on Efficiency, Effectiveness and Curriculum Management	
7	UNICEF	3,162,140.00	Isah Kaita College	5 Day Cluster-based Training of 140 IQTE Facilitators on Integration of Core Subjects into IQTE Centers/Schools	April
8	UNICEF	37,128,825.00	SPHCDA	NIPDs	May
9	UNICEF	4,164,924.80	RUWASSA	Payment of Retention for the Drilling and Installation of 79 HPBs in different locations across the State	June

S/N	Donor	Amount Received	MDAs	Activity	Date
10	UNICEF	5,007,500.00	NOA	Conducts of Birth Registration exercise	July
11	UNICEF	1,200,000.00	MOE	Conducts of 2013/2014 Annual School Census exercise	August
12	UNICEF	7,734,000.00	SUBEB	Community-Based Enrolment drive campaigning for increased enrolment and attendance of girls child education	
	UNICEF	756,481,450.00		Supply of RUTF and other Nutrition component activities in the State.	
	WINNNE/CHO/SCI	534,200,000.00	PHCDA	Nutrition intervention across the State including advocacy	
	Total	1,401,366,219.80			

NOTE NO 9
2014 TOTAL INTERNALLY GENERATED REVENUE

DETAILS		HEAD	S/HEAD	AMOUNT
1	Pay - As - You Earn (PAYE)	4011201	1	4,221,349,325.00
2	Application forms:- Fees	4021201	1	2,037,055.50
3	Direct Assessment	4011201	2	70,383,644.48
4	Tax on Company Dividends	4011201	3	41,386,654.79
5	Safety Certificate (Petrol Station Fees)	4021202	1	291,000.00
6	Motor Vehicles Registration Fees(V.I.O Charges)	4021203	1	830,005.00
7	Certificate of Road Worthiness Fees	4021203	2	-
8	Other Traffic Registration Fees	4021203	3	-
9	Stamp Duty: Other Documents	4021203	4	85,660,461.11
10	Withholding Tax on Rent	4021203	5	330,677,578.14
11	Withholding Tax on Bank Interest	4021203	6	60,961,507.37
12	Sales of Vehicle Stickers	4021203	7	-
13	Sales of Motor Vehicle Number Plates	4021203	8	75,042,500.00
14	Registration & Processing of State Contractors Fees	4021204	1	401,874,992.50
15	Sales of Boarded Items (Vehicles, etc)	4021204	2	-
16	Application Form	4021205	1	9,000.00
17	Games Fees	4021205	2	-

2014 TOTAL INTERNALLY GENERATED REVENUE *Continue*

18	Tuition Fees	4021205	3	682,300.00
19	Registration Fees	4021205	4	-
20	Certificate Processing fees	4021205	6	-
21	Veterinary Treatment Fees	4021206	1	696,750.00
22	Abattoir Slaughter Fees	4021206	2	2,336,000.00
23	Produce Inspection Fees	4021206	3	2,278,582.00
24	Hostel Fees; Medical Institutions	4021207	1	
25	Application Fees (Nursing School)	4021207	2	
26	Examination Fees	4021207	5	
27	Miscellaneous & Others	4021207	6	
28	Trade Test Fees	4021209	1	218,000.00
29	Registration of Documents & Searches Fees	4021210	3	2,218,264.66
30	Assignment Fees	4021210	5	5,705,018.00
31	Rent Tribunal:- Application Fees	4021211	1	84,150.00
32	Court Fines	4021212	2	513,350.00
33	Oaths	4021213	2	13,225,971.50
34	Appeals & Stay	4021213	3	
35	Motions to High Court	4021213	4	

2014 TOTAL INTERNALLY GENERATED REVENUE Continue

36	Appeals to Court of Appeal, Kaduna	4021213	5	
37	Registration of Business Premises Fees	4021214	1	9,793,000.00
38	Renewal of Business Premises	4021214	2	1,495,000.00
39	Rent Premises	4021214	3	23,150.00
40	Registration fees (Health Institutions)	4021215	3	-
41	Registration of Private Schools	4021215	5	110,500.00
42	Registration and Renewal of Private Schools	4021215	7	1,875,947.50
43	Sales of Application forms (TSB)	4021215	8	149,800.00
44	Registration of Private Computer/Cont. Education Centres (AME)	4021215	9	28,000.00
45	Renewal of Private Computer/Cont. Education Centres (AME)	4021215	10	295,000.00
46	Social Development Training Centre Course Fees	4021216	1	60,700.00
47	Registration of Community Development Association	4021216	3	40,000.00
48	State Reformatory Centre	4021216	5	100,000.00
49	Maryam B/gida Park: Fees	4021217	1	
50	Sales of Application Form	4021217	2	51,000.00
51	FSP Nursery/Primary Sales of App. Forms	4021217	5	4,321,500.00
52	Registration of Women NGO's	4021217	7	
53	Application Fees	4021218	1	

2014 TOTAL INTERNALLY GENERATED REVENUE Continue

54	Application Form Fees	4021219	1	35,500.00
55	Registration of Youth Clubs	4021220	1	34,000.00
56	Proceeds from New Ultra-Modern Stadium	4021220	2	
57	Waste Service Providers	4021221	1	
58	Environmental Impact Assessment	4021221	2	
59	Registration Fees for EIA Consultants	4021221	3	
60	Survey Fees	4021222	1	13,579,480.66
61	Assignment Fees	4021222	2	1,300,000.00
62	Survey Reports Fees	4021222	3	45,000.00
63	Registration:-Beneficiaries in B/keeping, Poultry & F/ Farming	4021223	1	
64	Utilization:-Facilities at Aquaculture-Value added chain & Honey Process	4021223	2	
65	Leasing:-Poultry Houses, Fish farms & Markets	4021223	3	
66	Sales of Products:- Poultry, Fish farming & Bee keeping	4021223	4	
67	Registration fees:- Training Schools	4021223	5	
68	Fishing Licenses	4021223	6	
69	Sales of Nomination forms	4021224	1	
70	Driving Licenses	4031202	1	10,175,000.00
71	Motor Licenses	4031202	2	111,757,863.00

2014 TOTAL INTERNALLY GENERATED REVENUE *Continue*

72	Hide & Skin Licenses	4031203	1	887,060.00
73	Trade Cattle Licenses	4031203	2	315,700.00
74	Private Clinics Licenses	4031204	2	720,000.00
75	Registration Fees: Private Health Institutions	4031204	3	60,000.00
76	Hiring of Public Address Van	4041201	1	357,500.00
77	Printing Works (Government Printing Dept.)	4041201	3	627,355.00
78	Agricultural Production Sales (KTARDA)	4041202	2	38,050.00
79	Sales of Grains	4041202	3	
80	Proceeds from sales of ox-cultivators (KTARDA)	4041202	7	
81	Sales of water pumps (KTARDA)	4041202	8	
82	Sales of vegetable seeds (FASCOKT)	4041202	9	63,500.00
83	Sales of fertilizer (FASCOKT)	4041202	15	
84	Sales of Improved Seeds(FASCOKT)	4041202	16	
85	Irrigation Water Charges Dev. Services	4041202	17	699,500.00
86	Village Development Funds (KTARDA)	4041202	18	
87	Irrigation Land Charges	4041202	22	482,800.00
88	Irrigation Cess	4041202	23	251,300.00
89	Sales of Tractors	4041202	24	

2014 TOTAL INTERNALLY GENERATED REVENUE *Continue*

90	Interest on ACGS	4041202	28	
91	Workshop Receipts: Adjustments	4041203	1	30,000.00
92	Canteen. Rent. Fees	4041203	5	
93	Soil and Concrete Testing Charges	4041203	6	
94	Reversionary Interest	4041204	1	4,000.00
95	Non-refundable Deposit on Cert. Of Occupancy	4041204	2	5,418,459.00
96	Motor Vehicle Registration Book Sales	4041205	1	501,025.00
97	Dealership Licenses/Agency	4041205	2	14,817,724.93
98	Others(Contract Award Fees & Other Monies from LGS & MDAs)	4041205	3	28,406,571.26
99	Sales of Agric School Forms	4041206	1	16,000.00
100	Cinematography	4041207	1	83,500.00
101	Sales of BATC Forms	4041208	1	241,200.00
102	State Indigene Certificate Fees	4041208	3	
103	Sales of Fencing of Post	4041209	1	17,720.00
104	Laterite Collection (Sales of Forest, Produce/Charges)	4041209	2	364,700.00
105	Sales of Firewood	4041209	3	8,500.00
106	Zoological Garden	4041209	4	
107	Amusement Park	4041209	5	

2014 TOTAL INTERNALLY GENERATED REVENUE *Continue*

108	Plant Hire Charges	4041210	1	
109	State land ground rent	4041211	1	7,214,254.98
110	Temporary certificate of occupancy	4041211	2	7,450.00
111	Penalty	4041211	3	
112	Sales of Maps	4041212	1	
113	Beacon Recovery	4041212	2	
114	Penalty	4041212	3	
115	Court Fees	4041212	1	5,641,220.30
116	Rent on quarters senior & junior staff	4051201	1	70,853,101.00
117	Multi-Purpose Centre (Rent of Hall)	4051202	1	180,000.00
118	Rent:- Ibrahim Shema Conference Hall	4051203	1	
119	Interest on Bank Deposit	4061201	1	599,961,152.00
120	Companies Directors	4061201	3	400,000.00
121	Dividends	4061201	5	88,013.00
122	Loan Repayment General	4061201	6	
123	Loan Repayment: House of Assembly Members	4061201	7	
124	Refund: Over payment on claim (Salary/Pension/Gratuity)	4071201	1	88,774.44
125	Unspecified Receipt	4071201	2	

2014 TOTAL INTERNALLY GENERATED REVENUE *Continue*

126	Disposal of Govt. Landed Property	4071201	4	
127	Rent from Katsina House, Abuja	4071201	5	11,892,287.00
128	Repayment of Shares Allocated to Civil Servants	4071201	6	
129	Sales of Governments Companies	4071201	7	
130	Land Development Levy	4071202	1	101,800.00
131	Refund from DE's (Rent Quarters)	4071203	1	285,814.40
132	Preparation & Execution of Certificate of Occupancy	4201210	2	3,251,558.12
				6,228,110,141.64

NOTE NO 10
Mass Housing Scheme Recoveries

S/NO	FUND DETAILS	AMOUNT
1	272 HOUSING LOAN	2,718,872.80
2	DAURA ROAD HOUSING LOAN	41,603,118.34
3	BARHIM HOUSING LOAN	60,078,346.73
4	REFERBISHING LOAN	19,721,337.44
5	RETENTION ACCOUNT	32,201,044.87
	TOTAL	156,322,720.18

NOTE NO 12
2014 TOTAL SALARY, ALLOWANCES

S/N	MONTHS	AMOUNT (₦)
1	JANUARY	1,710,887,924.17
2	FEBRUAR	1,699,870,118.05
3	MARCH	1,730,799,379.68
4	APRIL	1,726,611,385.53
5	MAY	1,719,538,691.34
6	JUNE	1,726,878,371.19
7	JULY	1,724,610,179.01
8	AUGUST	1,746,913,126.32
9	SEPTEMBER	1,789,279,077.34
10	OCTOBER	1,781,110,861.65
11	NOVEMBER	1,774,129,533.12
12	DECEMBER	1,772,296,281.83
	TOTAL	20,902,924,929.23

**NOTE NO 13
PENSION AND GRATUITY**

S/N	MONTHS	AMOUNT (₦)
1	JANUARY	173,377,692.64
2	FEBRUAR	171,534,037.12
3	MARCH	170,477,321.78
4	APRIL	177,035,313.01
5	MAY	173,703,868.12
6	JUNE	181,875,618.18
7	JULY	181,896,451.04
8	AUGUST	182,217,450.43
9	SEPTEMBER	186,803,695.02
10	OCTOBER	184,924,516.98
11	NOVEMBER	189,995,454.67
12	DECEMBER	193,769,479.89
	TOTAL Pension	2,167,610,862.88
<i>Add.</i>		
	Gratuities Payments	1,926,239,091.10
	TOTAL PENSION & GRATUITY	4,093,849,953.98

NOTE NO 14
DOMESTIC DEBT AS AT 31ST DECEMBER 2014

S/NO	DEBT	AMOUNT
1	Pension & Gratuity	931,266,301.38
2	Local Contractors	56,867,487.79
3	Commercial Banks Loans	
4	Federal Government Loan	
5	Treasury Bills & securities	
6	Outstanding Payment Vouchers / Releases	9,859,334,816.32
7	Salary & other Staff Claims	
8	Judgment Debts	
9	Others	
	TOTAL	10,847,468,605.49

NOTE 16
Bank Balances as 31st December 2014

S/NO	DETAILS	BALANCE
1	Main Account (First Bank)	1,592,156,980.45
2	Refurbishing Loan (Keystone)	1,046,569.05
3	Refurbishing Loan ii (Keystone)	70,644,325.89
4	Fertilizer Collection (Keystone)	651,010,018.54
5	Ecological Funds (Mainstreet)	258,112,979.45
6	Interest on Econogical Funds (IBTC)	58,380,062.06
7	SBRS Account (FCMB)	747,322.34
8	Motor Vehecle Loan (UBA)	8,617,039.91
9	Fixed Deposit Interest (UBA)	38,137,058.50
10	MOFI Share sales (GTB)	644,112.79
11	Interest on Retention (GTB)	4,835,935.64
12	Pension and Gratuity (GTB)	4,365,642.17
13	Security Escrow (FBN)	7,214,848.02
14	Barhim Housing Estate (Access)	734,522,266.32
15	Daura Road Housing Estate (Access)	161,442,330.37
16	Privatization Account (Access)	233,163.07

Bank Balances as 31st December 2014 Continue

17	Purchase of Grains (Access)	683,431.69
18	Scholarship escrow (Zenith)	69,999.72
19	Motel Investment (Zenith)	463,821.30
20	Katsina Motel Loan Repayment (Zenith)	997,847.50
21	272 Housing Units (Zenith)	2,739,852.53
22	Sales of Landed Properties (Zenith)	750,000.00
23	Salary Account i (UBA)	10,603,111.63
24	Salary Account ii (UBA)	267,070,514.64
25	Rent Deduction (UBA)	65,091,667.43
26	Ja`iz Bank Saving A/C	1,000,000,000.00
27	Police Reform A/C (FCMB)	469,007,342.55
28	SURE-P A/C Sterling Bank	282,787,628.84
29	Call Deposit (Various Accounts)	2,100,000,000.00
30	Fixed Deposit (Various Accounts)	7,180,636,009.72
31	Sterling Bank Treasury Bill (Call)	7,321,000,000.00
32	Retention Account	32,201,044.87
		22,326,212,926.99

NOTE NO 17
DETAILS OF KATSINA STATE EXTERNAL DEBT STOCK AS AT 31ST DECEMBER, 2014

S/N	CREDITOR	LOAN TITLE	AGREEMENT DATE	ORIGINAL LOAN CURRENCY	ORIGINAL LOAN AMOUNT	AMOUNT OUTSTANDING IN ORIGINAL CURRENCY AS AT 31/12/2014	USD EQUIVALENT AMOUNT OUTSTANDING AS AT 31/12/2014	NAIRA EQUIVALENT AMOUNT OUTSTANDING AS AT 31/12/2014
1	AFDF	Katsina State Health System IV. ADF	13/10/2003	FUA	3,752,575.84	2,499,766.78	3,583,906.71	537,586,006.50
2	AFDF	Katsina State Fadama Dev.	25/08/2004	FUA	3,226,480.00	2,945,892.00	4,223,514.84	633,527,226.00
3	BADEA	Katsina State Small Dam (Construction & rehabilitation) BADEA	1/1/2009	USD	1,500,000.00	616,442.34	616,442.34	92,466,351.00
4	IDA	Katsina State Multi State Water IDA 50%	14/12/1992	XDR	35,131,188.12	21,966,928.11	31,802,418.68	4,770,362,802.00
5	IDA	Katsina State Universal Basic Education- IDA	9/9/2003	USD	5,000,000.00	2,708,575.64	2,708,575.64	406,286,346.00
6	IDA	Katsina State Health System Dev. IDA	19/02/2004	XDR	1,276,412.82	1,196,637.02	1,733,209.06	259,981,359.00
7	IDA	Katsina State Local Empowerment & Environment	16/03/2004	USD	7,414,743.18	7,267,899.05	7,267,899.05	1,090,184,857.50
8	IDA	Katsina State HIV/AIDS Programme- IDA	22/12/2005	XDR	1,456,292.05	1,305,250.94	1,890,525.45	283,578,817.50
9	IDA	Katsina State Commu. & Social Dev. Project	15/04/2009	XDR	3,250,000.00	3,249,999.88	4,707,299.83	706,094,974.50
10	IDA	Katsina State Third Fadama Dev. Project	17/09/2009	XDR	2,858,563.00	2,855,796.28	4,136,335.33	620,450,299.50
11	IDA	Katsina State Second HIV/AIDS Programme	21/04/2011	XDR	3,343,202.00	3,235,685.17	4,686,566.40	702,984,960.00
12	IFAD	Katsina State Agric & Community Dev. Project (100%) IFAD XDR	13/09/1991	XDR	8,088,106.82	5,241,443.23	7,591,706.38	1,138,755,957.00
13	IFAD	Katsina State Community Based Agric & Rural Development project - IFAD XDR	24/10/2002	XDR	3,000,000.00	2,745,762.71	3,976,962.71	596,544,406.50
		TOTAL			79,297,563.83	57,836,079.15	78,925,362.42	11,838,804,363.00

NOTE 18

SCHEDULE OF FIXED DEPOSITS AS AT 31 ST DECEMBER 2014

S/NO	INSTRUMENT	ISSUER	AMOUNT	TENOR	AFFECTIVE DATE	CURRENT DATE	MATURITY DATE	RATE OF INT.	MATURITY INCOME (GROSS)	W.H.T 5%	VAT 5%	Maturity Income Net
1	Term Deposit Cert.	FCMB (FIN)	266,329,850.40	30Days		28/12/2014	26/1/2015	2%	437,802.49	21,890.12	21,890.12	266,723,872.65
2	Term Deposit Cert.	FCMB (FIN)	123,824,701.00	30Days		25/12/2014	24/1/2015	2%	203,547.45	10,177.37	10,177.37	124,007,893.71
3	Term Deposit Cert.	FCMB (FIN)	200,000,000.00	30Days		25/12/2014	23/1/2015	2%	328,767.12	16,438.36	16,438.36	200,295,890.40
4	Term Deposit Cert.	ZENITH	400,000,000.00	30Days	20/10/2011	15/12/2014	13/1/2015	2%	657,534.25	32,876.71	32,876.71	400,591,780.83
5	Term Deposit Cert.	ECO (OCEANIC)	300,000,000.00	30Days		2/12/2014	3/1/2/2014	2%	493,150.68	24,657.53	24,657.53	300,443,835.62
6	Term Deposit Cert.	ECO (OCEANIC)	200,000,000.00	30Days	7/3/2012	3/12/2014	1/1/2015	2%	328,767.12	16,438.36	16,438.36	200,295,890.40
7	Term Deposit Cert.	FCMB	500,000,000.00	30Days	9/8/2013	24/12/2014	22/1/2015	2%	821,917.81	41,095.89	41,095.89	500,739,726.03
8	Term Deposit Cert.	KEYSTONE	790,481,458.24	30Days	27/01/2012	10/12/2014	8/1/2015	2%	1,299,421.58	64,971.08	64,971.08	791,650,937.66
9	Term Deposit Cert.	DIAMOND	300,000,000.00	30Days	17/09/2012	28/12/2014	27/1/2015	2%	493,150.68	24,657.53	24,657.53	300,443,835.62
10	Term Deposit Cert.	GTB	200,000,000.00	30Days	7/3/2012	22/12/2014	20/1/2015	2%	328,767.12	16,438.36	16,438.36	200,295,890.40
11	Term Deposit Cert.	GTB	200,000,000.00	30Days	23/7/2013	15/12/2014	13/1/2015	2%	328,767.12	16,438.36	16,438.36	200,295,890.40
12	Term Deposit Cert.	SKYE	200,000,000.00	30Days	8/3/2012	27/12/2014	25/1/2015	2%	328,767.12	16,438.36	16,438.36	200,295,890.40
13	Term Deposit Cert.	STAMBIC	200,000,000.00	30Days	30/5/2012	3/12/2014	1/1/2015	2%	328,767.12	16,438.36	16,438.36	200,295,890.40
14	Term Deposit Cert.	UNION	300,000,000.00	30Days	17/09/2012	12/12/2014	10/1/2015	2%	493,150.68	24,657.53	24,657.53	300,443,835.62
15	Term Deposit Cert.	Unity	1,000,000,000.00	30Days	8/7/2014	1/12/2014	30/12/2014	2%	1,643,835.62	82,191.78	82,191.78	1,001,479,452.06
16	Term Deposit Cert.	Unity	1,000,000,000.00	30Days	8/7/2014	1/12/2014	30/12/2014	2%	1,643,835.62	82,191.78	82,191.78	1,001,479,452.06
17	Term Deposit Cert.	ECO (OCEANIC)	1,000,000,000.00	30Days	9/7/2014	2/12/2014	3/1/2/2014	2%	1,643,835.62	82,191.78	82,191.78	1,001,479,452.06
	TOTAL		7,180,636,009.64						11,803,785.20	590,189.26	590,189.26	7,191,259,416.32

NOTE NO. 19
KATSINA STATE TOTAL DEBTORS AS AT 31ST DECEMBER 2014

S/NO	DEBT SPECIFICATION	OPENING BALANCE	PAYMENT	BALANCE
1	Animal Traction Loan to 4036no. Farmers by KTRADA in between 2001 - 2006	271,263,216.00		271,263,216.00
2	Loan for Skill Acquisition Programme released to Ministry of Commerce & Tourism in the year 2006 - 2007 and later transferred to small and medium enterprises dept. Loan for small scale Industries released to department of Economic affairs through Banks and Associations :-	50,000,000.00		50,000,000.00
3	a) Habib Bank	6,250,000.00		6,250,000.00
	b) NUB	16,375,000.00		16,375,000.00
	c) BON	14,025,000.00		14,025,000.00
	d) Intercity Bank	7,850,000.00		7,850,000.00
	e) Hinache M/Fashi	2,500,000.00		2,500,000.00
	f) Amalgamated M/c Owners	2,500,000.00		2,500,000.00
	g) Women Cooperation Societies	2,500,000.00		2,500,000.00
4	Hajj Operations 2005 Balance against Trans Sahara Airline under the Katsina state pilgrims Welfare Board. Katsina State Hotels Board :	114,672,500.00		114,672,500.00
5	2008 - 8,085,119.38 Loan	8,085,119.38		8,085,119.38
	2009 - 5,247,544.66 to pay salaries	5,247,544.66		5,247,544.66
	2010 - 16,121,191.06 to pay overhead	16,121,191.06	6,949,160.00	9,172,031.06
6	Irrigation loan : Being loan disbursed to various farmers for dry season farming programme under ministry of agriculture in the year 2010	635,836,000.00		635,836,000.00

KATSINA STATE TOTAL DEBTORS AS AT 31ST DECEMBER 2014 Continue

7	New Katsina state Hotes Management and rehabilitation management service ltd loan granted by the Katsina State Government through the Katsina state Ministry of Commerce, Industries & Tourims on the 27-10-2010 Total amount granted N 130,000,000.00 and payment made is N 24,500,000.00	105,500,000.00	9,229,999.82	96,270,000.18
8	Association of Traders of Katsina state through Ministry of Commerce in December 2010	100,000,000.00		100,000,000.00
9	Association of Traders of Katsina state through Ministry of Commerce in December 2010	150,000,000.00		150,000,000.00
10	During the year 2004 & 2006 the State government granted Agricultural credit guarantee scheme (ACGS) based on TRUST FUND MODEL under the supervision of KTARDA to the tune of N740,664,300.00 with participating Bank as follows :			
	1. Unity Bank	120,000,000.00		120,000,000.00
	2. Keystone	70,000,000.00		70,000,000.00
	3. First Bank	60,000,000.00		60,000,000.00
	4. Union Bank	490,664,300.00		490,664,300.00
11	The government during the year 2008 granted the sum of N19,000,000.00 loan for YOUTH EMPOWERMENTSCHHEME THROUGH Department of Small & Medium Enterprises.	19,000,000.00		19,000,000.00
12	Additionally in the year 2008 the state granted the sum of N87,500,000.00 to 2700 number BATC grandaunts through the Department of Small and Medium Enterprises for 21 number SME's and 8no. Trade Youth entrepreneurship scheme, but so far only N10,754,000.00 were recovered.	76,745,999.93		76,745,999.93
13	The state granted to SUBEB Katsina state the sum of N332,767,230.88 and N162,393,751.51 for the payment of salaries to be recovered , however the whole sum is still outstanding.	495,160,982.39		495,160,982.39
14	19 number graduate of computer training at Khartum sudan were granted the sum of N100,000.00 each in the year 2011.	1,900,000.00		1,900,000.00
15	Under SURE-P Programme ,in the 2014 Katsina State Granted Motor Vehicle Loan to 200 indigenes and by 31st December 2014 the sum of N300,000,000.00 is still outstanding	327,332,151.25	165,560,615.08	161,771,536.17
	TOTAL	3,169,529,004.67	181,739,774.90	2,987,789,229.77

NOTE NO 20
MOFI SHARES AS AT 31 DECEMBER 2014

S/NO	COMPANIES/BANK	HOLDING (2014)	STOCK BROKER HOUSE	PRICE	VALUE
1	CCNN	6,750	TOWER ASSETS Mgt Ltd	5.30	35,775.00
2	FCMB	11,210	"	3.50	39,235.00
3	Forte Oil	800	"	7.33	5,864.00
4	Union Bank Plc	830,874	"	7.55	6,273,098.70
5	Unity Bank Plc	1,086,779	"	0.50	543,389.50
6	Zenith Bank Plc	383,625	"	18.63	7,146,933.75
7	First Bank Plc	2,068,737	FINMAL FINANCE COP Ltd	20.00	41,374,740.00
8	Flour Mills Plc	33003	"	65.00	2,145,195.00
9	UBN	9,762	"	45.00	439,290.00
10	Unity Bank Plc	7,676,161	"	0.50	3,838,080.50
11	FCMB	13,190	TOWER ASSETS Mgt Ltd	3.50	46,165.00
12	Flour Mills Plc	37	"	65.00	2,405.00
	TOTAL				61,890,171.45

**NOTE No.
CONSOLIDATED SALARY**

S/NO	Department Name	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	Grand Total
1	CIVIL SERVICE COMM	1,929,031.27	1,929,031.32	1,929,031.32	1,929,031.32	1,929,031.32	1,929,031.32	1,929,031.32	1,929,031.32	1,929,031.32	1,929,031.32	1,929,031.32	1,929,031.32	23,148,375.79
2	GHKT	648,583.54	648,583.54	648,583.54	648,583.54	648,583.54	648,583.54	648,583.54	648,583.54	648,583.54	648,583.54	648,583.54	648,583.54	7,783,002.48
3	HOUSE OF ASSEMBLY KT	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	16,630,431.37	199,565,176.44
4	JUDICIAL SERVICE COMM.	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	1,896,000.18	22,752,002.16
5	LOC. GOVT. SERV COMM.	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	34,524,377.28
6	LOCAL GOVT. AUDIT	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	5,428,234.80
7	OFFICE OF THE DEPT. GOV	616,065.63	616,065.63	616,065.63	616,065.63	616,065.63	616,065.63	616,065.63	616,065.63	616,065.63	616,065.63	616,065.63	616,065.63	7,392,787.58
8	STATE AUDIT	452,352.88	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	452,352.90	5,428,234.78
9	STATE I.E.C.	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	3,351,031.50	40,212,378.00
10	TEACHERS SERVICE BOARD	2,877,031.35	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	2,877,031.44	34,524,377.19
	TOTAL	31,729,912.06	31,729,912.22	31,729,912.22	31,729,912.22	31,729,912.22	31,729,912.22	31,729,912.22	31,729,912.22	31,729,912.22	31,729,912.22	31,729,912.22	31,729,912.22	380,758,946.48

NOTE No.
RECURRENT EXPENDITURE DETAILS

S/NO	Department Name	Head	Amount
1	Government House	4121201	458,970,578.85
2	Deputy Governors Office	4121202	134,960,424.38
3	Governors Office (SSG)	4131201	1,168,530,555.66
4	Office of the Head of Service	4131202	11,065,241.77
5	Dept. Of Establishment and Training	4131203	6,113,400.00
8	Dept. Of Employ Promo. & Voc Training	4131204	13,143,785.55
9	Dept. Of Special Duties	4131205	6,113,400.00
10	Dept. Of Intergovernmental Relation	4131206	12,838,140.00
11	Min of Lands and Survey	4141201	6,113,400.00
12	Office of the Surveyor General	4141202	3,056,700.00
13	Min for Local Govt	4151201	7,030,385.55
14	Min. Of Environment	4161201	6,113,400.00
15	Dept of Labour and Productivity	4131207	6,113,400.00
16	Dept. Of poverty Alleviation	4131208	6,113,400.00
17	MIN. OF INFORMATION	4171201	12,165,617.09
18	Dept. Of media & publicity	4171202	6,113,400.00

RECURRENT EXPENDITURE DETAILS Continue

19	MIN. OF RURAL DEVELOPMENT	4181201	9,699,911.70
20	Dept. Of Community Development	4181202	6,113,400.00
21	MIN. OF YOUTH AND SPORT	4191201	9,007,067.85
22	MIN. OF WOMEN AFFAIRS	4201201	9,747,804.07
23	Girl Child Education & Child Dev.	4201202	7,676,339.62
24	Min. Of Agric	4211201	21,192,993.66
25	Dept. Of Forestry	4211202	6,113,400.00
26	Dept of poultry, Fish, farming and Bee Keeping	4211203	6,113,400.00
27	Ministry of Water Resources	4221201	11,098,620.94
28	Min. Of Education	4231201	75,806,086.64
29	Min. Of Education (instructional Running Cost)	4231201	651,471,011.35
30	Min. Of Education (Part-time / casual)	4231201	48,566,319.18
31	Dept of Higher Education	4231202	6,113,400.00
32	Dept. Of Science & Technology	4231203	18,340,200.00
33	Min. Of Finance	4241201	19,583,225.40
34	Office of the Accountant Gen.	4241202	17,525,063.70
35	Department of Budget	4241203	6,164,312.40

RECURRENT EXPENDITURE DETAILS *Continue*

36	Dept. Of Economic Affairs	4241204	6,113,400.00
37	MIN. OF COMMERCE	4251201	7,570,394.40
38	Min. Of Resource Dev	4261201	6,113,400.00
39	Dept of Small and Medium Enterprises	4261202	6,113,400.00
40	Min of Health	4271201	10,917,456.44
41	MIN. OF JUSTICE	4281201	6,317,122.94
42	MIN. OF WORKS	4291201	27,449,141.55
43	MIN. OF RELIGIOUS AFFAIRS	4301201	10,494,653.70
44	Office of the Auditor General (State)	4311201	8,191,931.55
45	Office of the Auditor General (Local Govt)	4311202	6,113,400.00
46	Civil Service Commission	4321201	6,301,876.12
47	Local Government Service Commission	4321202	6,113,400.00
48	SIEC	4321203	9,170,100.00
49	Judicial Service Comm.	4331204	6,113,400.00
50	High Court of Justice	4331201	74,889,761.34
51	SHARIA COURT OF APPEAL	4331202	18,340,200.00
52	Legislature	4341201	1,632,165,368.72

RECURRENT EXPENDITURE DETAILS Continue

53	Kupda	4141201	8,762,531.85
54	SEPA	4161201	7,132,295.92
55	EEC/KTSG	4161201	5,010,726.04
56	Katsina State Television Services	4171201	13,500,416.85
57	Katsina State Radio Services	4171201	14,672,160.00
58	Katsina State Library Board	4171201	5,094,491.85
59	Government Printing Press	4171201	7,336,080.00
60	Printing Materials (Gazette)	4171201	2,445,360.00
61	History and Culture Bureau	4171201	5,776,135.95
62	Sport Council	4191201	3,545,772.00
63	Rural Electrification Board	4181201	6,903,043.42
64	FASCORT	4211201	4,075,595.92
65	KTARDA	4211201	31,177,312.95
66	KTAPU	4211201	4,177,481.85
67	RUWASSA	4221201	10,458,535.73
68	STEB BOARD	4231201	19,029,962.70
69	STEB BOARD (PART-TIME)	4231201	2,074,948.03

RECURRENT EXPENDITURE DETAILS Continue

70	STEB Institutional Running Cost	4231201	1,069,845.00
71	AGENCY FOR MASS EDUC.)	4231201	7,462,419.52
72	TEACHERS SERVICE BOARD	4231201	8,151,191.85
73	Mathematical Center	4231201	3,056,700.00
74	HUK Poly	4231202	43,812,695.92
75	Isa Kaita College of Education	4231202	30,567,000.00
76	Yusuf Bala Usman Coll. Of Legal & Gen. Studies	4231202	28,121,640.00
77	Coll. Of Health Science	4271201	24,245,133.06
78	Board of Internal Revenue	4241201	24,453,600.00
79	HSMB	4271201	75,806,160.00
80	HSMB Feeding of Patient	4271201	16,416,508.65
81	Procurement of Diesel	4271201	8,412,038.40
82	Consultancy Fees	4271201	2,445,360.00
83	Primary Health Care Dev. Agency	4271201	52,005,165.45
84	Consultancy Fees	4271201	3,056,700.00
85	KATSACA	4271201	6,113,400.00
86	Housing Authority	4291201	5,935,084.35

RECURRENT EXPENDITURE DETAILS Continue

87	KASROMA	4291201	6,113,400.00
88	Sharia Law Commission	4301201	9,185,383.50
89	Pilgrims Welfare Board Operation	4301202	711,657,145.61
89	Pilgrims Welfare Board	4301202	1,324,565.92
89	Islamic Education Bureau	4301202	5,247,326.85
89	SEMA	4301201	5,311,994.39
89	Local Govt. Staff Pension	4321202	2,729,510.83
89	Feeding of Students (MOE)	4231201	383,612,426.50
89	Feeding of Students (STEB)	4231201	502,124,353.54
89	Water Board (PSP)	4351201	73,360,800.00
89	Federal Medical Center	4351201	1,222,680.00
89	Street Light (KUPDA)	4351201	6,113,400.00
89	Monthly Grant to NOA	4351201	611,340.00
89	Maintenance of Generator (MOW)	4351201	18,340,200.00
89	Orthopedic Hospital Katsina Running Cost	4561201	13,991,534.80
89	Sure - P Dept. Running Cost	4621202	5,094,500.00
89	MISCELLANEOUS	4351201	568,808,299.64
89	2.5% Contribution to LGSPB	4391201	418,760,663.23
			7,869,289,210.16