



# REPORT

of the Accountant General with  
**FINANCIAL STATEMENTS**

for the Year ended 31st December, 2017



**Kebbi State of Nigeria**







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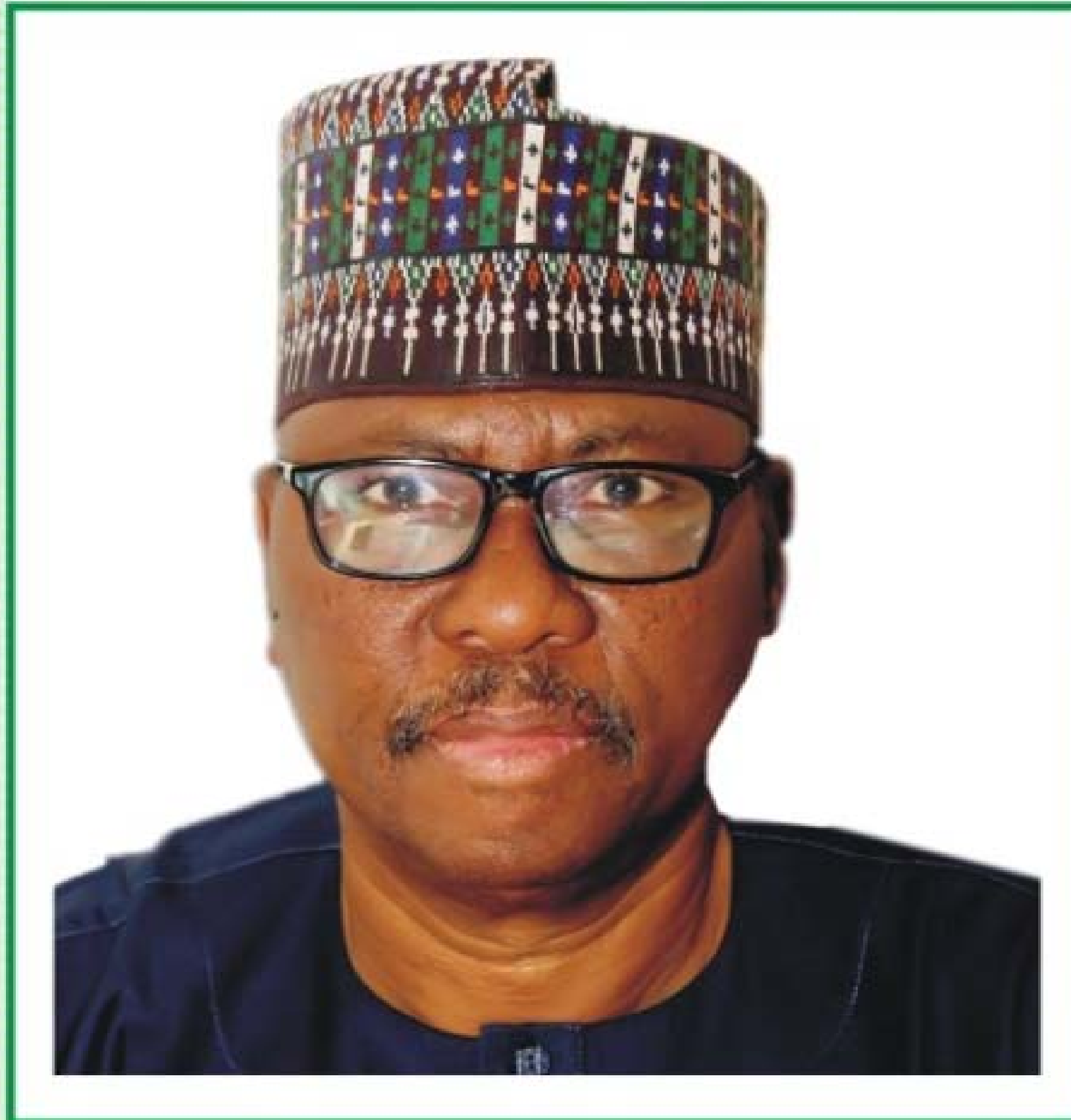
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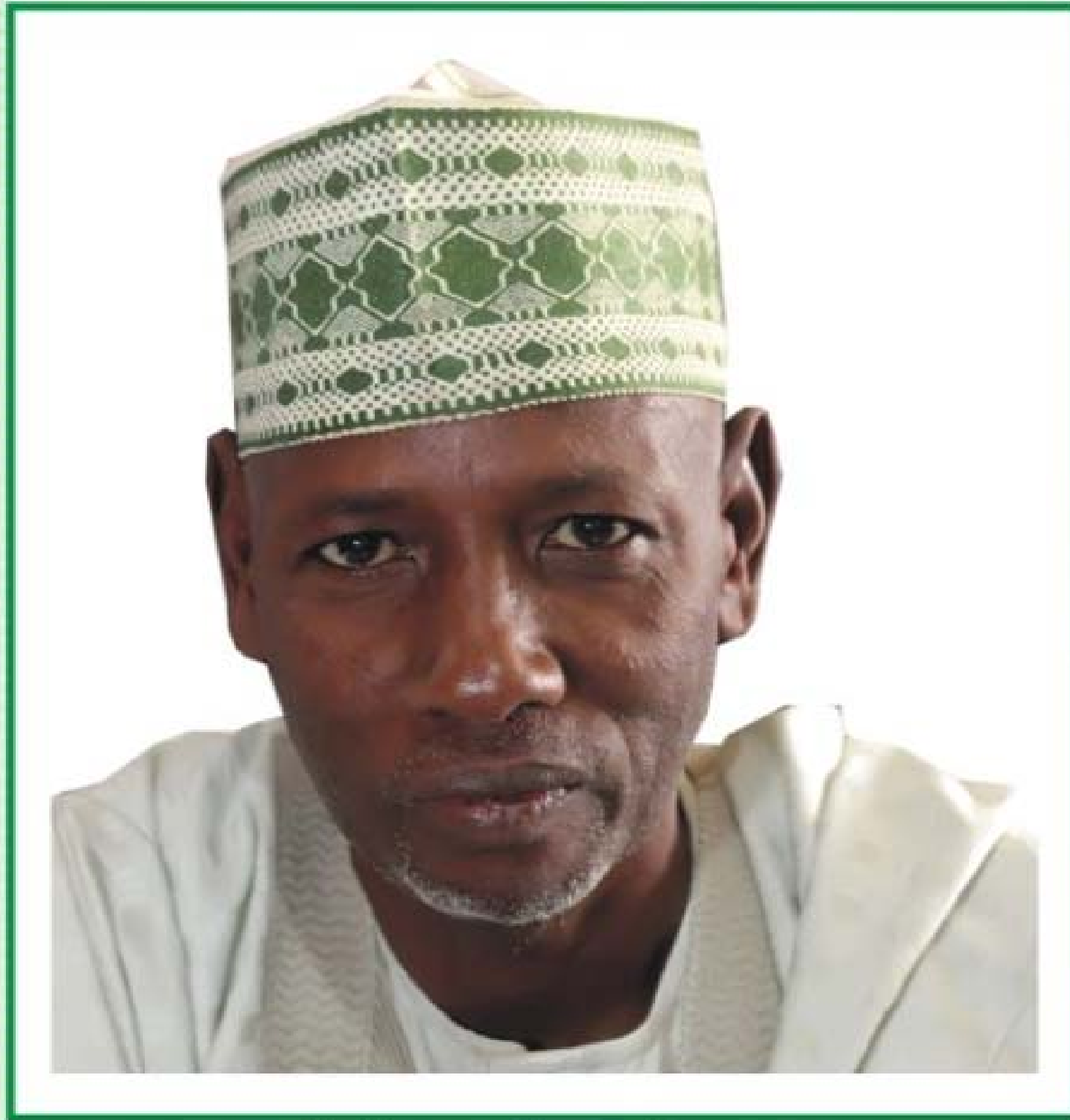
His Excellency  
**Sen. Abubakar Atiku Bagudu**  
Executive Governor, Kebbi State



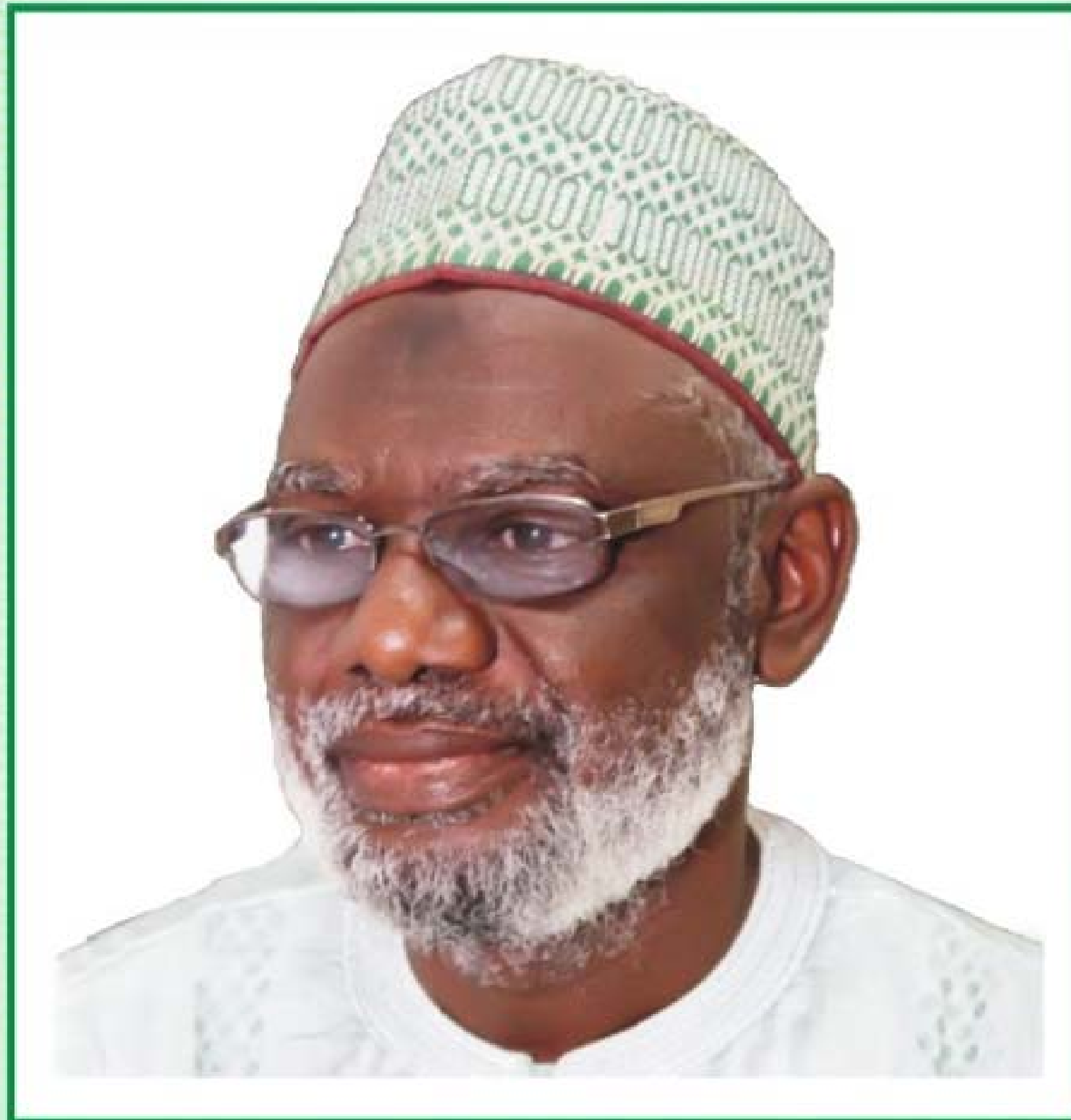
His Excellency  
**Col. Samaila D. Yombe (Rtd.)**  
Deputy Governor, Kebbi State



**Ibrahim Mohammed Augie**  
Hon. Commissioner, Finance



**Dr. Usman Shehu Umar**  
Permanent Secretary, Finance

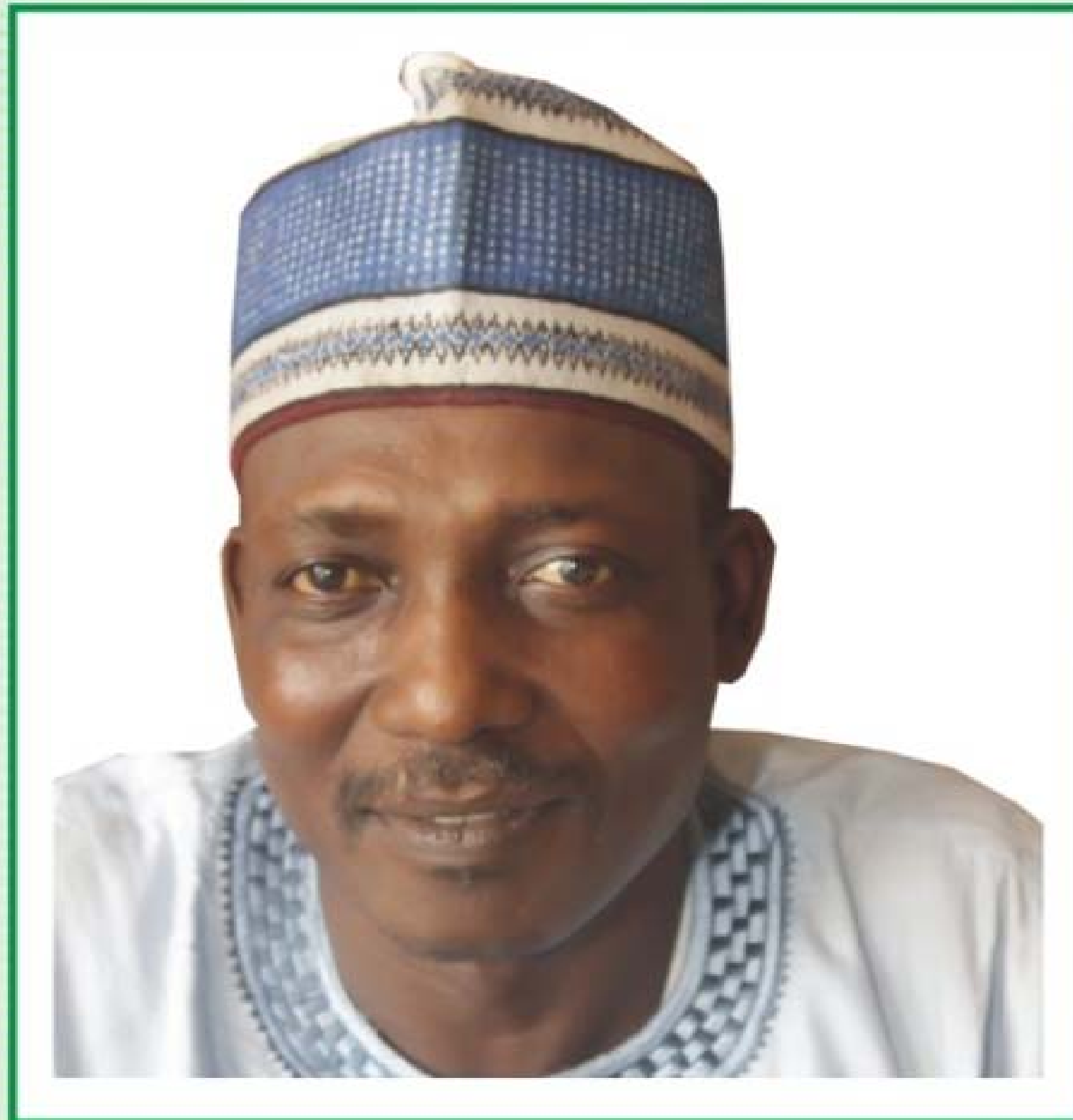


**Ibrahim A. Zaki, FCPA, ATM**  
**Accountant General**





**Ibrahim Alkali, (ACA, ACIT, CNA)**  
**Deputy Accountant General**



**Abdulrahman A. Fakai, (CPA)**  
**Director Main Account**



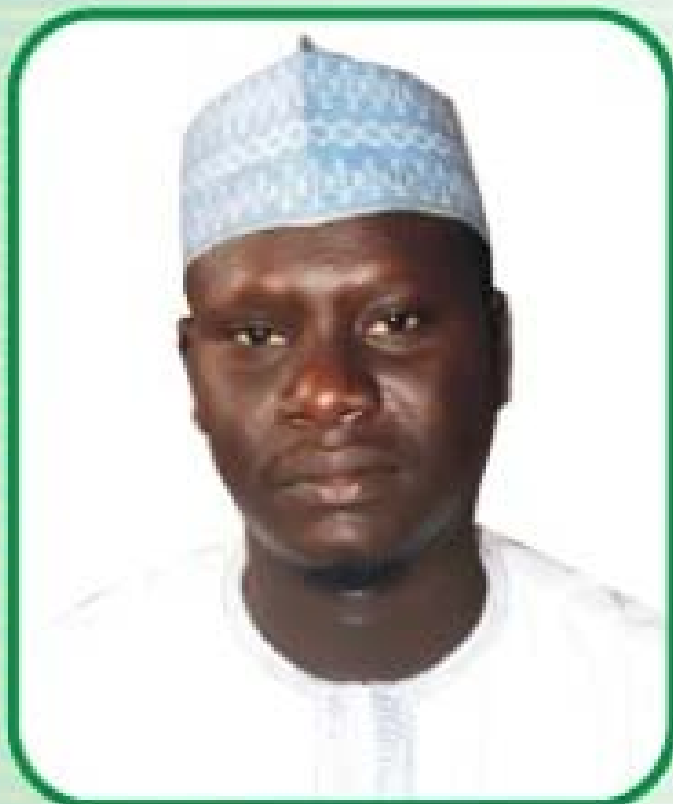
Ibrahim Abubakar Kangiwa



Rakayya M. Bello (CPA)  
Deputy Director, Main Account



Farouk Shehu Shettima



Faruk Mohammed



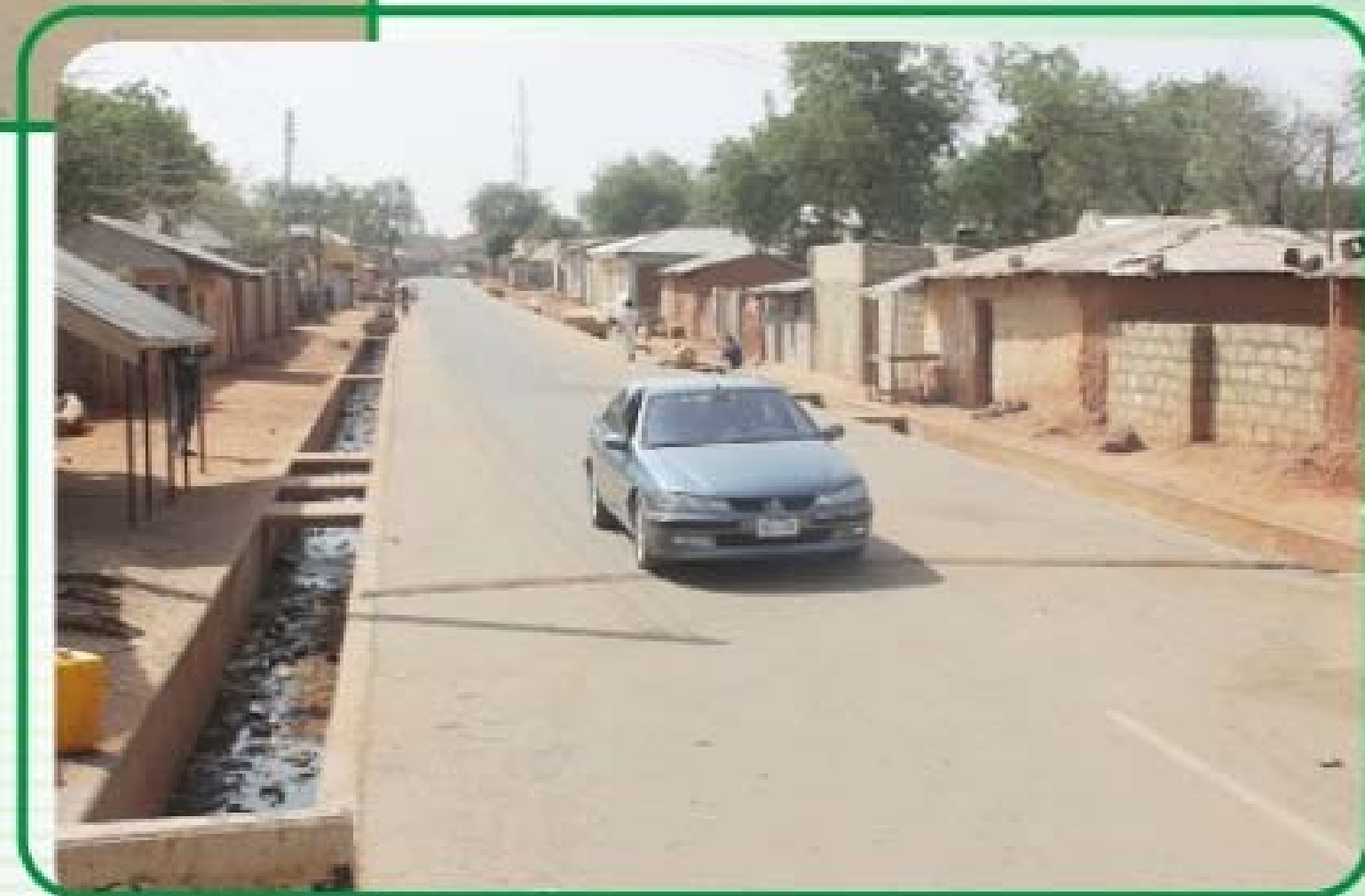
Final Account Committee



Ahmed Aliyu



◀ Transport Sector



Transport Sector ▶



◀ Tourism



Tourism ▶



◀ Agricultural Sector

Agricultural Sector ▶



## ACCOUNTANT GENERAL'S REPORT



### INTRODUCTION

In accordance with the finance (Control and Management) act 1958, cap 144 LFN, as amended. It is my honour and privilege to present report on the accounts of the Government of Kebbi State of Nigeria with the financial statements for the year ended 31<sup>st</sup> December, 2017 together the notes thereon.

### STATEMENT OF ACCOUNTING POLICES

Below are the summary of the most significant accounting policies adopted in the preparation of Kebbi State Government accounts and financial statements for the year 2017.

### BASIS OF ACCOUNTING

The Accounts and Financial Statements are prepared in accordance with IPSAS Cash Basis of Accounting by recognizing transaction only when cash is paid or received in accordance with Generally Accepted Accounting Practice (GAAP). The State has already set-in-motion the sequence of events necessary to convert these statements and reporting infrastructure to Accrual Basis IPSAS effective 31<sup>st</sup> December 2016.

### INVESTMENT

Shares and other Government Investments held by the State are stated at historical cost and under the

supervision of Ministry of finance, Kebbi State.

### CAPITAL COST

These are recognizable in the year of occurrence only.

### ASSET AND LIABILITIES

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

### CONSOLIDATED REVENUE FUND

Consolidated Revenue Fund (CRF) represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

### CAPITAL DEVELOPMENT FUND

Capital Development Fund represents the aggregated balance after the capital receipts and expenditure for the year have been recognized. It also includes transfers from the Consolidated Revenue Fund (CRF) in line with the amount provided in the annual budget of the state.

### RECURRENT REVENUE

Recurrent Revenue are revenue generated by the State from Taxes, Fine and Fees, Earnings and Sales, Rent on Government Property, Dividend Income from Investments and other incidental

## ACCOUNTANT GENERAL'S REPORT



revenue. They are recognized in the Financial Statements when received.

### RECURRENT EXPENDITURE

Recurrent Expenditures are expenditure on Personnel, Pension and Gratuities, Salaries of Statutory office holders other overheads and public debt charges. They are recognized in the Financial Statements of the State when payments are made.

### CONCLUSION

From the analysis above, I am of the opinion that Government has performed well in the year under review. I commend the Staff of the Office of the

Accountant General, Ministry of Finance and all other officers who have contributed to the successful preparation and publication of this year's Financial Statements.

IBRAHIM A. ZAKI FCPA, ATM  
ACCOUNTANT GENERAL  
KEBBI STATE.



## RESPONSIBILITY FOR FINANCIAL STATEMENT



The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 as amended. The Financial Statements comply with the Generally Accepted Accounting Practice (GAAP). As the Accountant General, and the state's Accounting Officer for receipts and payments of Government, I am responsible for the general supervision of accounts and the preparation of annual financial statements.

To fulfill accounting and operating 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 record the use of all public financial resources by the Government.

Responsibility for integrity and objectivity of financial statements rest entirely with the Government efforts

have been made to ensure that the financial statements together with the notes there on reflect the financial position of Government as at 31<sup>st</sup> December 2017 and its operation for the year ended on that date.

**IBRAHIM A. ZAKI** FCPA, ATM  
**ACCOUNTANT GENERAL**  
**KEBBI STATE**

## AUDIT CERTIFICATE



*In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999, I have examined the accounts and financial statements of Kebbi state Government of Nigeria for the year ended 31<sup>st</sup> December 2017. Which have been prepared on the basis of the significant accounting policies as prescribed in the Public Finances (Control and Management) law of 1958.*

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

*statements are free from material misstatement(s).*

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

**In my opinion:** *project and programs executed were satisfactory in consideration of funds employed. Furthermore the financial statement (No.1-4) and related schedule give a true and fair view of the state of affairs of Kebbi state Government as at 31<sup>st</sup> December, 2017. The financial statements are hereby certified subject to the observation and comments contained in this report.*

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



◀ Power Sector

Power Sector ▶

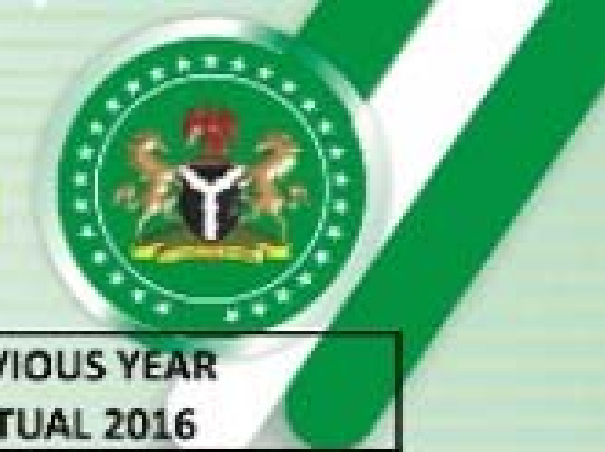


## FIVE YEAR FINANCIAL SUMMARY



S/NO.	DESCRIPTION	2013	2014	2015	2016	2017
<b>A.</b>	<b>REVENUE</b>					
1	Statutory Allocation	39,500,233,891.47	42,554,064,450.80	29,720,531,782.38	21,525,225,499.32	29,940,205,132.11
2	Internal Generated Revenue	3,798,260,682.21	3,834,143,641.95	3,592,406,108.30	3,132,343,261.98	4,425,486,314.59
3	Value Added Tax	8,324,347,332.39	8,351,241,585.01	7,972,089,994.94	8,270,637,956.79	9,923,524,920.40
4	Grant & Reimbursement	2,000,000,000.00	2,000,000,000.00	1,685,382,882.89		
5	External & Internal Loan		1,000,000,000.00	22,880,460,000.00	21,482,804,382.70	8,255,000,000.00
6	Other Income	18,562,720,156.63	10,168,548,977.11	5,742,483,766.37	4,614,359,742.42	32,016,211,429.41
7	Sure -P	2,695,693,146.92	2,761,374,575.52			
8	Divided Received from Companies		62,902,989.96	41,307,144.99	30,834,135.00	25,636,105.13
	<b>TOTAL REVENUE</b>	<b>74,881,255,209.62</b>	<b>70,732,276,220.35</b>	<b>71,634,661,679.87</b>	<b>59,056,204,978.21</b>	<b>84,586,063,901.64</b>
<b>B.</b>	<b>EXPENDITURE</b>					
1	Personnel Cost	7,942,318,251.08	7,925,947,340.19	20,870,533,920.68	18,634,410,058.54	22,653,350,874.62
2	Overhead Cost	3,964,657,967.18	4,490,408,528.97	10,492,490,024.30	5,059,458,371.62	8,754,910,125.15
3	Subvention	9,119,708,386.24	9,075,954,546.25			
4	Consolidated Revenue Fund Charges	3,662,299,006.48	6,391,128,880.93			
5	Loan Repayment (Internal Loan)		1,082,500,000.00	3,093,269,446.05	3,106,388,334.35	3,170,873,289.72
6	Loan Repayment (External Loan)	183,459,246.03	852,112,887.74	356,911,155.44	365,363,076.83	584,832,940.81
7	Capital Expenditure	50,012,411,436.04	39,658,738,965.07	10,704,766,036.17	31,849,706,285.23	59,673,158,806.30
	<b>TOTAL PAYMENT</b>	<b>74,884,854,293.05</b>	<b>69,476,791,149.15</b>	<b>45,517,970,582.64</b>	<b>59,015,326,126.57</b>	<b>94,837,126,036.60</b>
<b>C.</b>	<b>CASH BALANCE</b>					
1	Net Cash Balance	(3,599,083.43)	1,255,485,071.20	26,116,691,097.23	40,878,851.64	(10,251,062,134.96)
2	Opening Balance	3,228,484,455.65	3,224,885,372.22	4,480,370,443.42	30,597,061,540.65	30,635,940,392.29
3		3,224,885,372.22	4,480,370,443.42	30,597,061,540.65		20,384,878,257.33

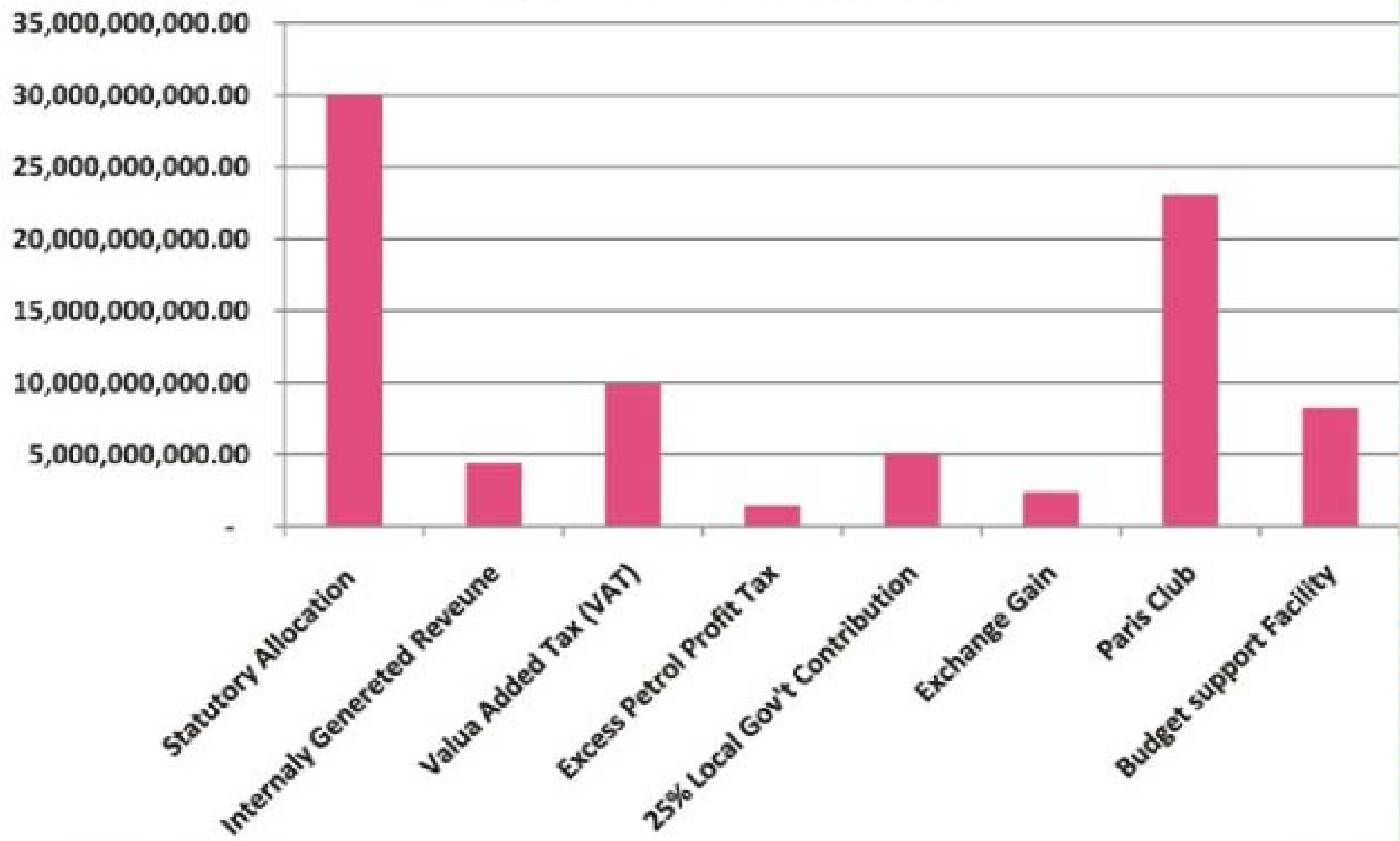
## CASH FLOW STATEMENT



CASH FLOW FROM OPERATING ACTIVITIES	NOTES	CURRENT YEAR ACTUAL 2017	PREVIOUS YEAR ACTUAL 2016
ADD RECEIPT		N	N
Statutory Allocation From FAAC	1	29,940,205,132.11	21,525,225,499.32
Internally Generated Revenue	2	4,425,486,314.59	3,132,343,261.98
Value Added Tax (VAT)	3	9,923,524,920.40	8,270,637,956.79
Excess Petroleum Profit Tax	4	1,454,337,924.63	1,840,799,417.45
Local Gov't Contribution(25% For Developmental Project)	5	5,077,700,959.31	
Exchange Gain	6	2,411,024,508.47	2,771,560,324.97
Paris Club	7	23,073,148,037.00	
<b>TOTAL RECEIPT</b>		<b>76,305,427,796.51</b>	<b>37,540,566,460.51</b>
<b>LESS PAYMENT</b>			
Personnel Cost	ST3	22,653,350,874.62	18,634,410,058.54
Overhead Cost	ST3	8,754,910,125.15	5,059,458,371.62
<b>TOTAL PAYMENT</b>		<b>31,408,260,999.77</b>	<b>23,693,868,430.16</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>44,897,166,796.74</b>	<b>13,846,698,030.35</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase/Construction of Assets	12	(59,673,158,806.30)	(31,849,706,285.23)
Dividend Received from Companies	13	25,636,105.13	30,834,135.00
<b>NET CASH FLOW FROM INVESTMENT ACTIVITIES</b>		<b>(59,647,522,701.17)</b>	<b>(31,818,872,150.23)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Internal Loans (Budget support Facility)	14	8,255,000,000.00	21,482,804,382.70
Loan Repayment (External Loan)	15	(584,832,940.81)	(365,363,076.83)
Loan Repayment (Internal Loan)	16	(3,170,873,289.72)	(3,106,388,334.35)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>4,499,293,769.47</b>	<b>18,011,052,971.52</b>
Net Cash Flow From All Activities		(10,251,062,134.96)	38,878,851.64
Cash & its Equivalent 1-01-2017		30,635,940,392.29	30,597,061,540.65
Cash & its Equivalent 31-12-2017	17	20,384,878,257.33	30,635,940,392.29

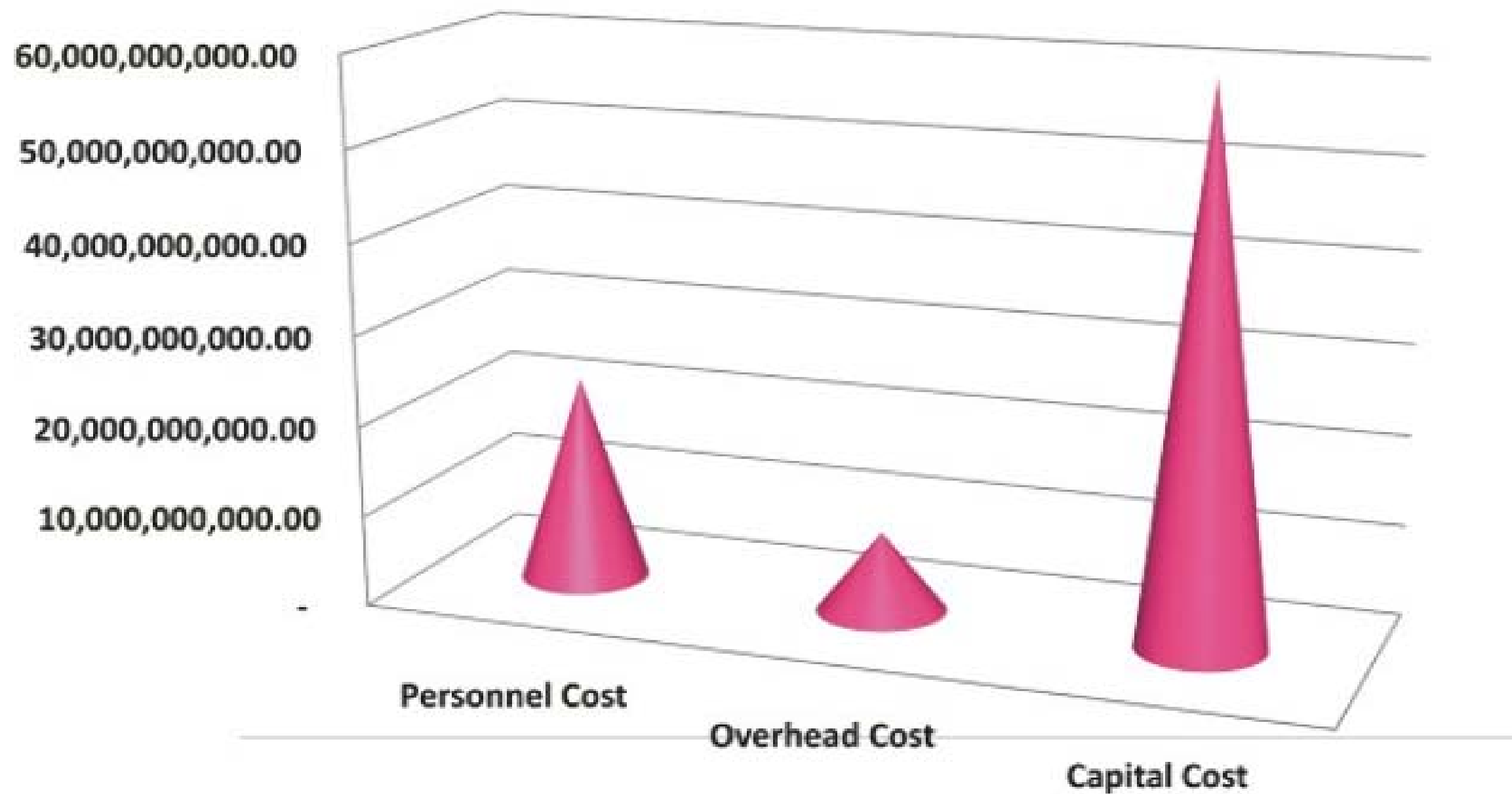


## REVENUE RECEIVED 2017





## EXPENDITURE FOR THE YEAR 2017





◀ Water Resources

Water Resources ▶

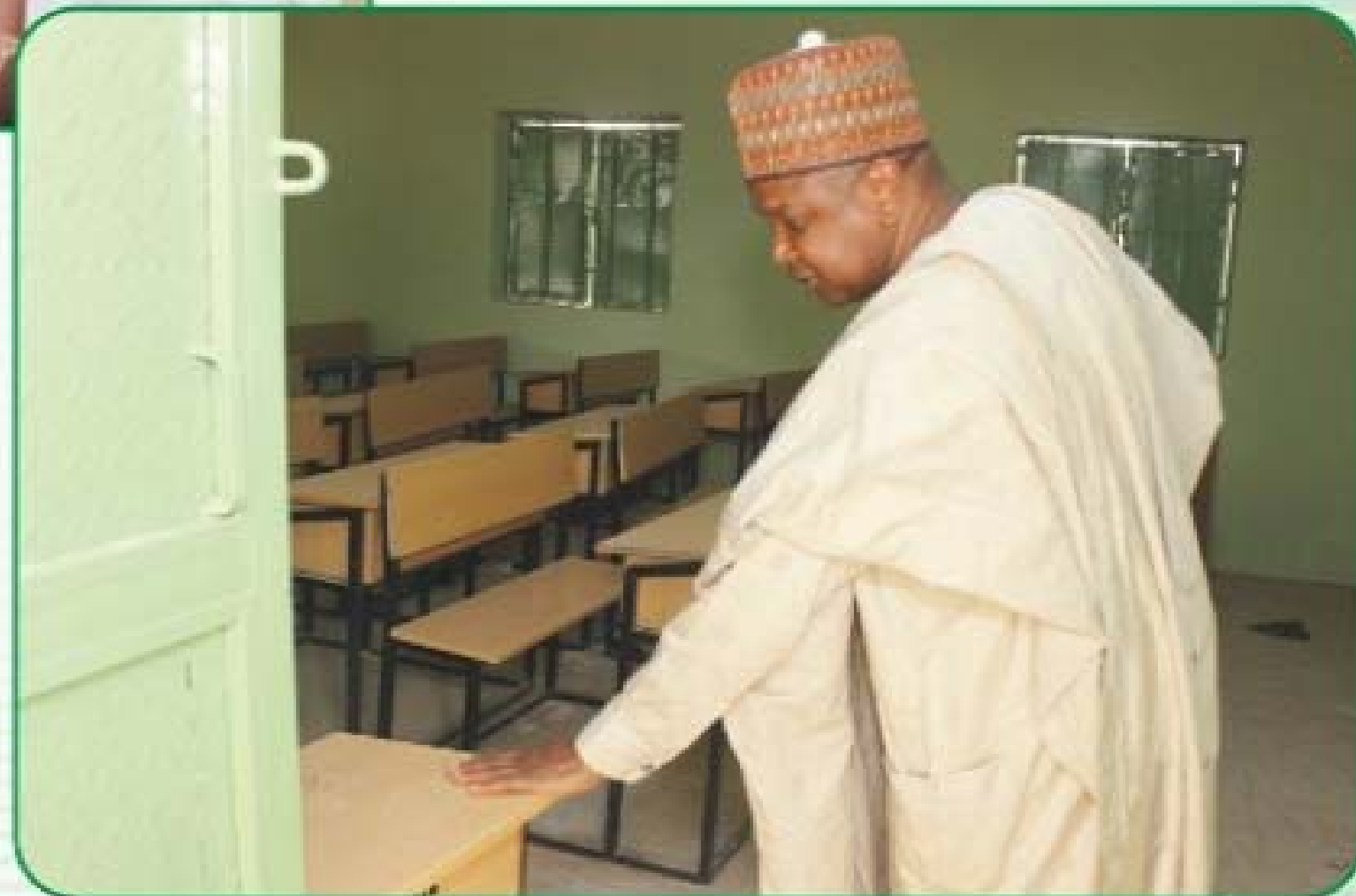






◀ Education Sector

Education Sector ▶



## STATEMENT OF FINANCIAL POSITION



	NOTES	CURRENT YEAR ACTUAL 2017	PREVIOUS YEAR ACTUAL 2016
		N	N
<b>ASSETS</b>			
<b>LIQUID ASSETS</b>			
Cash & Bank Balance	ST1	20,384,878,257.33	30,635,940,392.29
Downpayment to Contractors			634,685,920.08
Special Imprest	18	3,537,094,869.55	2,481,130,044.98
<b>SUB TOTAL</b>		<b>23,921,973,126.88</b>	<b>33,751,756,357.35</b>
<b>INVESTMENTS</b>			
State Investment	19	1,648,522,831.41	1,000,662,320.05
Staff Loans & Advances	20	511,642,204.72	407,938,089.14
Liability over Asset		42,156,317,906.25	51,724,773,869.62
<b>SUB TOTAL</b>		<b>44,316,482,942.38</b>	<b>53,133,374,278.81</b>
<b>TOTAL ASSET</b>		<b>68,238,456,069.26</b>	<b>86,885,130,636.16</b>
<b>Public Fund</b>			
Capital Development fund	ST4	20,389,347,349.15	32,117,863,591.55
<b>LIABILITIES</b>			
Contractual Obligation		4,076,853,845.32	4,576,853,845.32
Outstanding Pension/Gratuty		5,036,380,916.51	5,174,570,009.46
Outstanding Salaries/other staff claim		8,043,158.45	32,100,432.00
External Loan	21	20,010,853,594.83	18,097,768,044.84
Internal Loan	22	18,716,977,205.00	26,885,974,712.99
<b>TOTAL LIBILITIES</b>		<b>68,238,456,069.26</b>	<b>86,885,130,636.16</b>

## STATEMENT OF CONSOLIDATED REVENUE FUND



PREVIOUS YEAR ACTUAL 2016	DETAIL	NOTE	ORIGINAL YEAR BUDGETED 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
			N	N	N
21,525,225,499.32	Statutory Allocation	1	26,020,000,000.00	29,940,205,132.11	3,920,205,132.11
2,739,036,269.78	Taxes (Direct & Indirect)	2	11,121,049,320.00	3,081,224,269.65	(8,039,825,050.35)
152,524,313.26	Fines		360,447,512.40	330,599,573.66	(29,847,938.74)
287,848,434.46	Fees	2	240,298,341.60	220,399,715.77	(19,898,625.83)
28,822,449.36	Licences	2	38,560,000.00	522,438,413.65	483,878,413.65
5,997,237.48	Rent on Gov't Property	2	1,694,200,000.00	20,499,682.67	(1,673,700,317.33)
1,605,024.50	Interest and Dividend	2	94,558,814.00	75,568,827.65	(18,989,986.35)
24,892,324.10	Earning		229,868,000.00	69,804,131.94	(160,063,868.06)
44,111,522.30	Sales	2	344,802,000.00	104,706,197.92	(240,095,802.08)
	Re-Imbursement	2	245,000,000.00		(245,000,000.00)
30,000.00	Miscellaneous	2	300,000.00	245,501.68	(54,498.32)
4,531,170,330.29	Salary & Pension Bailout				-
	Paris Club	7		23,073,148,037.00	23,073,148,037.00
<b>29,341,263,404.85</b>	<b>TOTAL</b>		<b>40,389,083,988.00</b>	<b>57,438,839,483.70</b>	<b>17,049,755,495.70</b>
	<b>LESS: EXPENDITURE</b>				
	<b>PERSONNEL COST</b>				
6,679,558,747.79	Ministries	8	9,425,066,163.00	7,142,234,572.89	2,282,831,590.11
8,495,249,153.34	Board and Parastatals	10A	8,902,402,973.00	8,427,219,275.74	475,183,697.26
3,459,602,157.41	CRF Charges	11	8,441,569,081.00	7,083,897,025.99	1,357,672,055.01
<b>18,634,410,058.54</b>	<b>TOTAL PERSONNEL COST</b>		<b>26,769,038,217.00</b>	<b>22,653,350,874.62</b>	<b>4,115,687,342.38</b>

## STATEMENT OF CONSOLIDATED REVENUE FUND (Contd.)



	<b>OVERHEAD COST</b>				
3,387,027,612.38	Ministries	9	8,456,380,060.00	7,193,412,494.02	1,262,967,565.98
1,333,869,547.63	Board and Parastatals	10B	3,225,109,204.00	1,508,169,385.89	1,716,939,818.11
338,561,211.61	CRF Charges	11	295,000,000.00	53,328,245.24	241,671,754.76
<b>5,059,458,371.62</b>	<b>TOTAL OVERHEAD COST</b>		<b>11,976,489,264.00</b>	<b>8,754,910,125.15</b>	<b>3,221,579,138.85</b>
<b>23,693,868,430.16</b>	<b>TOTAL PAYMENT</b>		<b>38,745,527,481.00</b>	<b>31,408,260,999.77</b>	<b>7,337,266,481.23</b>
<b>5,647,394,974.69</b>	Operating Balance			<b>26,030,578,483.93</b>	
	<b>APPROPRIATION/TRANSFER</b>				
2,023,119,250.25	Transfer to CDF	ST4	9,677,145,968.00	20,823,054,251.09	(11,145,908,283.09)
365,363,076.83	External Loan Repayment	15	250,000,000.00	584,832,940.81	(334,832,940.81)
3,106,388,334.35	Internal Loan Repayment	16	1,610,000,000.00	3,170,873,289.72	(1,560,873,289.72)

## STATEMENT OF CAPITAL DEVELOPMENT FUND



ACTUAL 2016	DESCRIPTION	NOTE	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
			N	N	N
27,576,648,544.68	Opening Balance			32,117,863,591.55	
2,023,119,250.25	Transfer From CRF	ST3	9,677,145,968.00	20,823,054,251.09	(11,145,908,283.09)
	<b>ADD CAPITAL RECEIPTS</b>				
8,270,637,956.79	Value Added Tax	3	10,226,659,864.00	9,923,524,920.40	303,134,943.60
1,840,799,417.45	Miscellaneous(Excess PPT)	4	28,554,819,122.00	1,454,337,924.63	27,100,481,197.37
	Local Gov't Contribution	5	5,400,000,000.00	5,077,700,959.31	322,299,040.69
2,773,560,324.97	Exchange Gain	6	3,000,000,000.00	2,411,024,508.47	588,975,491.53
21,482,804,382.70	Internal Loans		17,634,399,912.00		17,634,399,912.00
	Budget Support Facility	14	9,144,990,018.00	8,255,000,000.00	889,990,018.00
	External Loans		15,984,650,000.00		15,984,650,000.00
<b>63,967,569,876.84</b>	<b>TOTAL CAPITAL RECEIPTS</b>		<b>99,622,664,884.00</b>	<b>80,062,506,155.45</b>	<b>19,560,158,728.55</b>
	<b>LESS : CAPITAL EXPENDITURE</b>				
17,069,285,002.84	Economic Sector		42,558,222,391.00	27,752,934,531.21	14,805,287,859.79
4,942,339,429.81	Social Sector		26,852,475,189.00	15,426,093,999.91	11,426,381,189.09
713,608,135.25	Regional Sector (Environmental)		9,669,834,208.00	6,428,255,862.91	3,241,578,345.09
9,124,473,717.39	Administration Sector		19,651,459,024.00	10,065,874,412.27	9,585,584,611.73
<b>31,849,706,285.29</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	12	<b>98,731,990,812.00</b>	<b>59,673,158,806.30</b>	<b>39,058,832,005.70</b>
<b>32,117,863,591.55</b>	<b>CLOSING BALANCE</b>			<b>20,389,347,349.15</b>	



◀ Health Sector



Health Sector ▶

**NOTE 1****GROSS STATUTORY ALLOCATION FROM FAAC**

S/N	MONTH	STATUTORY ALLOCATION	BUDGET	VARIANCE
		2017	2017	
		N	N	N
1	JANUARY	1,493,739,697.48	2,168,333,333.33	(674,593,635.85)
2	FEBRUARY	1,881,159,321.69	2,168,333,333.33	(287,174,011.64)
3	MARCH	1,660,686,289.70	2,168,333,333.33	(507,647,043.63)
4	APRIL	1,927,986,766.18	2,168,333,333.31	(240,346,567.13)
5	MAY	1,757,600,684.98	2,168,333,333.39	(410,732,648.41)
6	JUNE	2,085,821,711.21	2,168,333,333.33	(82,511,622.12)
7	JULY	3,882,506,017.56	2,168,333,333.33	1,714,172,684.23
8	AUGUST	2,562,769,124.17	2,168,333,333.33	394,435,790.84
9	SEPTEMBER	3,680,759,186.99	2,168,333,333.33	1,512,425,853.66
10	OCTOBER	2,797,253,564.43	2,168,333,333.33	628,920,231.10
11	NOVEMBER	2,704,036,267.60	2,168,333,333.33	535,702,934.27
12	DECEMBER	3,505,886,500.12	2,168,333,333.33	1,337,553,166.79
	<b>TOTAL</b>	<b>29,940,205,132.11</b>	<b>26,020,000,000.00</b>	<b>3,920,205,132.11</b>

## NOTE 2

## DETAILS OF RECURRENT REVENUE



HEAD	Revenue Description	PREVIOUS YEAR ACTUAL 2016	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
		N	N	N	N
12010000	Taxes	2,739,036,269.78	11,121,049,320.00	3,081,224,269.65	(8,039,825,050.35)
12020500	Fine	152,524,313.26	360,447,512.40	330,599,573.66	(29,847,938.74)
12020400	Fees	135,324,121.20	240,298,341.60	220,399,715.77	(19,898,625.83)
12020000	Licences	28,822,449.36	38,560,000.00	522,438,413.65	483,878,413.65
12020700	Earning	24,892,324.10	229,868,000.00	69,804,131.94	(160,063,868.06)
12020600	Sales	44,111,522.30	344,802,000.00	104,706,197.92	(240,095,802.08)
12020800	Rent on Gov't Property	5,997,237.48	1,694,200,000.00	20,499,682.67	(1,673,700,317.33)
12021200/12021000	Interest Recieved & Dividends	1,605,024.50	94,558,814.00	75,568,827.65	(18,989,986.35)
	<b>Sub Total</b>	<b>3,132,313,261.98</b>	<b>14,123,783,988.00</b>	<b>4,425,240,812.91</b>	<b>(9,698,543,175.09)</b>
12021300	Re-Imbursement		245,000,000.00	-	(245,000,000.00)
	<b>Sub Total</b>	<b>0.00</b>	<b>245,000,000.00</b>	<b>-</b>	<b>(245,000,000.00)</b>
14070000	Miscellaneous	30,000.00	300,000.00	245,501.68	(54,498.32)
	<b>Sub Total</b>	<b>30,000.00</b>	<b>300,000.00</b>	<b>245,501.68</b>	<b>(54,498.32)</b>
	<b>Total Internally Generated Revenue</b>	<b>3,132,343,261.98</b>	<b>14,369,083,988.00</b>	<b>4,425,486,314.59</b>	<b>(9,943,597,673.41)</b>



**NOTE 3****DETAILS OF VALUE ADDED TAX RECEIPT**

S/NO	MONTH	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
1	JANUARY	852,221,655.37	810,022,582.52	(42,199,072.85)
2	FEBRUARY	852,221,655.33	758,506,772.41	(93,714,882.92)
3	MARCH	852,221,655.33	712,592,915.58	(139,628,739.75)
4	APRIL	852,221,655.33	796,387,467.96	(55,834,187.37)
5	MAY	852,221,655.33	862,552,999.39	10,331,344.06
6	JUNE	852,221,655.33	815,778,526.03	(36,443,129.30)
7	JULY	852,221,655.33	839,985,336.56	(12,236,318.77)
8	AUGUST	852,221,655.33	848,790,967.47	(3,430,687.86)
9	SEPTEMBER	852,221,655.33	881,430,608.22	29,208,952.89
10	OCTOBER	852,221,655.33	840,898,647.18	(11,323,008.15)
11	NOVEMBER	852,221,655.33	918,131,131.55	65,909,476.22
12	DECEMBER	852,221,655.33	838,446,965.53	(13,774,689.80)
	<b>TOTAL</b>	<b>10,226,659,864.00</b>	<b>9,923,524,920.40</b>	<b>(303,134,943.60)</b>

**NOTE 4****DETAILS OF EXCESS PETROLEUM PROFIT TAX**

S/NO	MOUTH	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
1	JANUARY	2,379,568,260.16	278,328,167.52	2,101,240,092.64
2	FEBRUARY	2,379,568,260.16	393,889,487.95	1,985,678,772.21
3	MARCH	2,379,568,260.18	394,213,144.05	1,985,355,116.13
4	APRIL	2,379,568,260.22	144,088,371.37	2,235,479,888.85
5	MAY	2,379,568,260.16	132,213,197.98	2,247,355,062.18
6	JUNE	2,379,568,260.16		2,379,568,260.16
7	JULY	2,379,568,260.16	111,605,555.76	2,267,962,704.40
8	AUGUST	2,379,568,260.16		2,379,568,260.16
9	SEPTEMBER	2,379,568,260.16		2,379,568,260.16
10	OCTOBER	2,379,568,260.16		2,379,568,260.16
11	NOVEMBER	2,379,568,260.16		2,379,568,260.16
12	DECEMBER	2,379,568,260.16		2,379,568,260.16
	<b>TOTAL</b>	<b>28,554,819,122.00</b>	<b>1,454,337,924.63</b>	<b>27,100,481,197.37</b>

**NOTE 5****DETAILS OF 25% LOCAL GOVT. CONTRIBUTION**

	<b>Estimate 2017</b>	<b>Actual 2017</b>	<b>VARIANCE</b>
JANUARY	450,000,000.00	283,905,234.76	(166,094,765.24)
FEBRUARY	450,000,000.00	357,539,522.96	(92,460,477.04)
MARCH	450,000,000.00	315,635,670.75	(134,364,329.25)
APRIL	450,000,000.00	366,439,705.97	(83,560,294.03)
MAY	450,000,000.00	217,885,205.03	(232,114,794.97)
JUNE	450,000,000.00	217,885,205.03	(232,114,794.97)
JULY	450,000,000.00	359,339,075.09	(90,660,924.91)
AUGUST	450,000,000.00	737,922,266.00	287,922,266.00
SEPTEMBER	450,000,000.00	487,088,594.54	37,088,594.54
OCTOBER	450,000,000.00	536,064,293.64	86,064,293.64
NOVEMBER	450,000,000.00	531,655,502.79	81,655,502.79
DECEMBER	450,000,000.00	666,340,682.75	216,340,682.75
<b>TOTAL</b>	<b>5,400,000,000.00</b>	<b>5,077,700,959.31</b>	<b>(322,299,040.69)</b>

**NOTE 6****DETAILS OF EXCHANGE GAIN**

S/N	MONTH	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
1	JANUARY	250,000,000.00	350,436,854.09	100,436,854.09
2	FEBRUARY	250,000,000.00	319,019,688.52	69,019,688.52
3	MARCH	250,000,000.00	264,462,563.60	14,462,563.60
4	APRIL	250,000,000.00	440,777,738.96	190,777,738.96
5	MAY	250,000,000.00	252,840,824.66	2,840,824.66
6	JUNE	250,000,000.00	434,173,225.07	184,173,225.07
7	JULY	250,000,000.00		(250,000,000.00)
8	AUGUST	250,000,000.00		(250,000,000.00)
9	SEPTEMBER	250,000,000.00		(250,000,000.00)
10	OCTOBER	250,000,000.00	342,291,480.69	92,291,480.69
11	NOVEMBER	250,000,000.00	7,022,132.88	(242,977,867.12)
12	DECEMBER	250,000,000.00		(250,000,000.00)
	<b>TOTAL</b>	<b>3,000,000,000.00</b>	<b>2,411,024,508.47</b>	<b>(588,975,491.53)</b>

**NOTE 7****DETAILS OF PARIS CLUB REFUND RECEIVED**

<b>MONTH</b>	<b>Estimate 2017</b>	<b>TOTAL AMOUNT</b>	<b>VARIANCE</b>
JANUARY	1,224,290,765.83	11,118,149,054.10	9,893,858,288.27
FEBRUARY	1,224,290,765.83		(1,224,290,765.83)
MARCH	1,224,290,765.83		(1,224,290,765.83)
APRIL	1,224,290,765.83		(1,224,290,765.83)
MAY	1,224,290,765.83		(1,224,290,765.83)
JUNE	1,224,290,765.83		(1,224,290,765.83)
JULY	1,224,290,765.83	5,977,499,491.45	4,753,208,725.62
AUGUST	1,224,290,765.83		(1,224,290,765.83)
SEPTEMBER	1,224,290,765.83		(1,224,290,765.83)
OCTOBER	1,224,290,765.85		(1,224,290,765.85)
NOVEMBER	1,224,290,765.84		(1,224,290,765.84)
DECEMBER	1,224,290,765.84	5,977,499,491.45	4,753,208,725.61
	<b>14,691,489,190.00</b>	<b>23,073,148,037.00</b>	<b>8,381,658,847.00</b>

## NOTE 8

## DETAILS OF PERSONNEL COST



HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2016	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
		N	N	N	N
011100100100	Government House	37,942,595.45	47,201,440.00	34,410,430.26	12,791,009.74
011100100200	Deputy Governor's Office	-	10,000,000.00		10,000,000.00
011101700100	Cabinet Office	81,059,784.11	978,084,298.00	234,550,327.58	743,533,970.42
011101800100	Special Services Department	5,876,310.86	7,000,000.00	6,344,206.72	655,793.28
011101300100	Careers & General Administration	175,209,415.30	217,000,000.00	176,915,345.41	40,084,654.59
055100100100	Ministry for Local Gov't & Cheftancy	46,697,618.83	52,000,000.00	47,409,420.43	4,590,579.57
014000100200	Local Government Audit	28,743,864.49	30,091,936.00	28,262,512.26	1,829,423.74
012500500100	Establishment and Pension	170,681,277.78	174,000,000.00	170,391,380.08	3,608,619.92
025300100100	Ministry of Land and Hausing	91,086,976.68	115,000,000.00	90,180,808.08	24,819,191.92
011111300100	Directorate Of Protocol	21,399,766.26	22,356,036.00	19,696,748.55	2,659,287.45
021500100100	Ministry of Agric & Natural Res	240,060,263.63	270,800,000.00	217,099,591.73	53,700,408.27
022200100100	Ministry of Commerce	45,385,106.39	72,600,000.00	70,688,694.42	1,911,305.58
051700100100	Ministry of Education	297,292,085.38	315,000,000.00	284,457,002.63	30,542,997.37
051900100100	Ministry of Science & Technology	337,106,320.85	400,000,000.00	343,887,005.74	56,112,994.26
022000100100	Ministry of Finance	399,930,604.11	430,900,942.00	420,569,078.20	10,331,863.80
022000300100	Ministry of Budget & Economic Planning	37,154,083.36	44,000,000.00	29,522,667.99	14,477,332.01
022000700100	Accountant General's Office				
052100100100	Ministry of Health	2,741,700,881.97	3,800,000,000.00	2,966,652,304.58	833,347,695.42
012300100100	Ministry of Information & Culture	91,031,291.37	91,273,132.00	91,167,440.16	105,691.84
051300100100	Ministry of Youth & Sports	46,045,060.30	55,000,000.00	44,863,477.75	10,136,522.25
032600100100	Ministry of Justice	58,191,855.99	71,150,361.00	57,136,186.42	14,014,174.58
023400100100	Ministry of Works & Transport	313,569,475.14	339,000,000.00	308,011,759.05	30,988,240.95

**NOTE 8****DETAILS OF PERSONNEL COST (contd.)**

025200100100	Ministry of Water Resources	93,391,698.79	96,361,847.00	90,696,060.57	5,665,786.43
051400100100	Ministry of Women Affairs	56,822,841.01	57,000,000.00	56,510,609.42	489,390.58
032605100100	High Court of Justice	373,027,204.84	410,000,000.00	401,821,354.28	8,178,645.72
032605300100	Sharia Court	371,290,235.98	718,606,203.00	384,352,954.66	334,253,248.34
031801100100	Judicial Service Commission	23,363,013.67	60,000,000.00	37,979,525.61	22,020,474.39
053500100100	Ministry of Environment	130,575,200.18	139,200,000.00	136,058,061.10	3,141,938.90
011103700100	Local Gov't Service Commission	4,942,617.86	3,000,000.00	2,755,055.90	244,944.10
014000100100	Office of the State Auditor General	39,849,616.25	49,652,576.00	42,765,251.89	6,887,324.11
014700100100	Civil Service Commission	24,425,400.27	37,217,754.00	36,947,702.38	270,051.62
025000100100	Fiscal Responsibility Commission				
021600100100	Ministry Animal Health Husbandry and Fisheries	295,706,280.69	311,569,638.00	310,131,609.04	1,438,028.96
023400200100	Office of the Surveyor General				
	<b>GRAND TOTAL</b>	<b>6,679,558,747.79</b>	<b>9,425,066,163.00</b>	<b>7,142,234,572.89</b>	<b>2,282,831,590.11</b>

## NOTE 9

## DETAILS OF OVERHEAD COST (contd.)



032600100100	Ministry of Justice	160,000,000.00	366,800,000.00	127,042,666.66	239,757,333.34
023400100100	Ministry of Works & Transport	21,000,000.00	21,000,000.00	20,988,000.00	12,000.00
025200100100	Ministry of Water Resources	16,633,000.00	20,000,000.00	8,591,000.00	11,409,000.00
051400100100	Ministry of Women Affairs	20,000,000.00	20,000,000.00	19,686,500.00	313,500.00
032605100100	High Court of Justice	110,026,150.00	168,000,000.00	146,212,000.00	21,788,000.00
032605300100	Sharia Court	88,780,000.00	252,764,000.00	111,014,000.00	141,750,000.00
031801100100	Judicial Service commission	2,244,000.00	5,000,000.00	2,208,000.00	2,792,000.00
053500100100	Ministry of Environment	6,000,000.00	11,900,000.00	11,838,000.00	62,000.00
011103700100	Local Gov't. Service Commission	1,800,000.00	15,500,000.00	12,000,000.00	3,500,000.00
014000100100	Office of the State Auditor General	6,526,000.00	13,900,000.00	6,465,000.00	7,435,000.00
014700100100	Civil Service Commission	6,000,000.00	16,000,000.00	5,000,000.00	11,000,000.00
025000100100	Fiscal Responsibility Commission	17,613,000.00	24,000,000.00	3,600,000.00	20,400,000.00
021600100100	Ministry of Animal Health				
023400200100	Husbandry and Fisheries	6,000,000.00	10,900,000.00	10,320,000.00	580,000.00
	<b>GRAND TOTAL</b>	<b>3,387,027,612.38</b>	<b>8,456,380,060.00</b>	<b>7,193,412,494.02</b>	<b>1,262,967,565.98</b>



**NOTE 10A****DETAILS OF PERSONNEL COST ( BOARD & PARASTATALS )**

HEAD	MINISTRY/DEPARTMENT	PREV.YEAR 2016	ORIGINAL	CURRENT YEAR	VARIANCE
		ACTUAL	BUDGET 2017	ACTUAL 2017	
CODES		N	N	N	N
025305300100	Kebbi Urban Development Authority	140,304,089.92	150,298,887.00	137,216,096.63	13,082,790.37
012300400100	Kebbi Radio	89,762,842.20	90,000,000.00	89,924,886.75	75,113.25
051701900100	College of Education Argungu	438,188,025.04	450,000,000.00	441,749,636.00	8,250,364.00
051701800100	Polytechnic Dakin Gari	354,461,772.00	350,000,000.00	349,936,772.00	63,228.00
051705600100	Scholarship Board	4,284,284.44	5,264,284.00	5,205,351.41	58,932.59
011103800100	Pilgrims Welfare Agency	9,465,914.08	15,000,000.00	12,751,435.81	2,248,564.19
	Hospital Management	-			-
011102700100	N Y S C	-			-
023100300100	Rural Electricity Board	40,246,824.20	45,000,000.00	37,979,127.00	7,020,873.00
025210200100	Water Board	134,874,491.33	140,000,000.00	134,157,676.02	5,842,323.98
022008001100	Board of Internal Revenue	58,318,586.16	65,000,000.00	59,389,838.81	5,610,161.19
021502100100	College of Agriculture Zuru	708,486,524.49	715,000,000.00	714,970,984.33	29,015.67
051703100100	Usman Danfodio University Sokoto	-			-
032600200100	Law Reform Commission	5,797,998.03	6,000,000.00	5,939,454.06	60,545.94
021210200100	Kebbi Agric Development Authority(KARDA)	355,897,849.48	110,000,000.00	355,217,893.45	(245,217,893.45)
012300200100	History Beruau	-			-
051701000100	Agency For Adult & NonFormal Education	20,841,667.43	24,300,000.00	20,463,057.70	3,836,942.30
051700800100	Library Board	26,614,679.04	29,000,000.00	27,769,316.68	1,230,683.32
011102100100	Liason Office Abuja	3,144,188.52	4,000,000.00	3,209,858.25	790,141.75
011102900100	Liason Office Lagos	-			-
011102200100	Liason Office Kaduna	4,521,021.91	5,000,000.00	4,397,501.89	602,498.11

## NOTE 10A DETAILS OF PERSONNEL COST ( BOARD & PARASTATALS ) (contd.)



011102300100	Liason Office Sokoto	1,760,188.80	2,600,000.00	1,502,004.09	1,097,995.91
052102600100	Sir Yahaya Memorial Hospital	421,560,803.00	450,000,000.00	449,306,619.78	693,380.22
051702600100	Arabic & Islamic Education Board (AIEB)	361,426,671.00	365,000,000.00	364,385,615.64	614,384.36
025301000100	State Housing Corporation	9,833,742.70	11,500,000.00	10,054,384.61	1,445,615.39
051705700100	Secondry Schools Management Board (SSMB)	1,415,743,467.43	1,500,000,000.00	1,493,175,561.14	6,824,438.86
051702800100	College of Preliminary Studies Yauri	232,548,252.00	250,000,000.00	217,349,001.27	32,650,998.73
012300300100	Kebbi Television (KBTv)	100,087,832.36	100,782,246.00	100,067,613.64	714,632.36
025305600100	State Manpower Committee		5,000,000.00		5,000,000.00
011102400100	Islamic Preaching Board	2,427,484.20	4,500,000.00	2,731,818.12	1,768,181.88
025210300100	RUWATSAN	2,974,289.60	3,500,000.00	2,681,391.76	818,608.24
052110600100	School of Health Technology jega	126,442,010.70	136,000,000.00	106,372,623.40	29,627,376.60
053501600100	Kebbi Environmental Protection Agency (KESEPA)	6,909,297.66	12,500,000.00	9,245,463.53	3,254,536.47
011103600100	Pri.Sch Staff Pension Board	2,490,641.93	2,500,000.00	2,421,078.57	78,921.43
052110500100	Community Direct Treatment/Review	-			-
011103500100	Local Government Pension Board	1,536,496.92	2,500,000.00	1,599,181.47	900,818.53
022205200100	Tourism Board	24,202,927.76	24,713,060.00	24,631,464.46	81,595.54
021510900100	Forestry 11 Project	18,149,162.87	22,600,000.00	16,724,941.29	5,875,058.71
014800100100	State Electoral Commission	2,526,175.85		2,526,175.85	(2,526,175.85)
022205300100	Birnin Kebbi Central Market	31,875,563.80	32,000,000.00	31,529,241.23	470,758.77
021511000100	KASCOM	-			-
052110400100	School of Nursing and Midwifery	148,556,923.60	153,000,000.00	152,839,173.85	160,826.15
011102500100	Religious Affairs	-			-
025305001100	Project Financial Magt Unit (PFMU)	-		3,177,646.15	(3,177,646.15)

## NOTE 10A DETAILS OF PERSONNEL COST ( BOARD & PARASTATALS ) (contd.)



011100800100	Kebbi State Emergency Management Agency (SEMA)	-			
051400200100	Social Security Welfare Fund	-			-
051700300100	State Universal Basic Education (SUBEB)	1,630,528,766.01	1,655,000,000.00	1,435,202,585.43	219,797,414.57
051702700100	Abdullahi Fodio Islamic Center	57,741,891.25	71,000,000.00	59,701,806.86	11,298,193.14
051702100100	Kebbi State University Aliero	1,345,127,988.00	1,688,000,000.00	1,346,567,987.00	341,432,013.00
052100300100	Primary Health Care Development Agency	-	3,000,000.00		3,000,000.00
011103300100	State Agency for Control of AIDs/HIV				-
011101000100	Due Process				-
011102100900	Kebbi State Contributory Pension Board	-			-
055100200100	Council of Chiefs		2,400,000.00		2,400,000.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	46,285,875.77	46,500,000.00	41,726,080.55	4,773,919.45
022000400100	KBS Bureau of Statistics	-			-
052110700100	Community and Social Development Project (CSDP)	-			-
022000500100	Micro Finance Banks Operation	-	1,815,312.00		1,815,312.00
011200300100	House of Assembly		148,129,184.00	147,494,313.37	634,870.63
011200400100	House of Assembly Service Commission		4,000,000.00	3,926,615.89	73,384.11
					-
	House of Assembly / House of Assembly Service Commission	109,301,941.86			-
022000600100	Youth Empowerment Social Support Operation (YESSO)				-
052110300100	Kebbi State Health System Dev. Proj. II				-
	Kebbi State Medical Centre Kalgo				-
	<b>GRAND TOTAL</b>	<b>8,495,249,153.34</b>	<b>8,902,402,973.00</b>	<b>8,427,219,275.74</b>	<b>475,183,697.26</b>

**NOTE 10B****DETAILS OF OVERHEAD COST ( BOARD & PARASTATALS )**

HEAD	MINISTRY/DEPARTMENT	PREV.YEAR 2016 ACTUAL	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
		N	N	N	N
025305300100	Kebbi Urban Development Authority	13,000,000.00	9,195,000.00	9,180,000.00	15,000.00
012300400100	Kebbi Radio	4,800,000.00	8,000,000.00	4,800,000.00	3,200,000.00
051701900100	College of Education Argungu	24,000,000.00	40,000,000.00	26,000,000.00	14,000,000.00
051701800100	Polytechnic Dakin Gari	24,000,000.00	60,000,000.00	34,000,000.00	26,000,000.00
051705600100	Scholarship Board	3,000,000.00	3,500,000.00	3,000,000.00	500,000.00
011103800100	Pilgrims Welfare Agency	3,300,000.00	11,100,000.00	3,600,000.00	7,500,000.00
	Hospital Management	153,900,000.00		146,550,000.00	(146,550,000.00)
011102700100	N Y S C	600,000.00	600,000.00	600,000.00	-
023100300100	Rural Electricity Board	3,600,000.00	4,000,000.00	3,600,000.00	400,000.00
025210200100	Water Board	-	210,000,000.00		210,000,000.00
022008001100	Board of Internal Revenue	42,932,127.63	97,500,000.00	22,623,465.89	74,876,534.11
021502100100	College of Agriculture Zuru	12,000,000.00	24,000,000.00	12,000,000.00	12,000,000.00
051703100100	Usman Danfodio University Sokoto	6,000,000.00	6,000,000.00	6,000,000.00	-
032600200100	Law Reform Commission	2,400,000.00	3,000,000.00	2,400,000.00	600,000.00
021210200100	Kebbi Agric Development Authority (KARDA)	7,717,000.00	8,000,000.00	4,800,000.00	3,200,000.00
012300200100	History Beruau	2,000,000.00	3,600,000.00		3,600,000.00
051701000100	Agency For Adult & NonFormal Education	1,650,000.00	2,400,000.00	1,800,000.00	600,000.00
051700800100	Library Board	6,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00
011102100100	Liason Office Abuja	5,000,000.00	12,000,000.00	8,500,000.00	3,500,000.00
011102900100	Liason Office Lagos	1,800,000.00	2,275,000.00	1,800,000.00	475,000.00
011102200100	Liason Office Kaduna	1,680,000.00	4,000,000.00	2,860,000.00	1,140,000.00
011102300100	Liason Office Sokoto	1,800,000.00	3,000,000.00	1,800,000.00	1,200,000.00

**NOTE 10B****DETAILS OF OVERHEAD COST ( BOARD & PARASTATALS )(contd.)**

052102600100	Sir Yahaya Memorial Hospital	36,000,000.00	69,000,000.00	36,000,000.00	33,000,000.00
051702600100	Arabic & Islamic Education Board	13,180,000.00	36,000,000.00	24,494,000.00	11,506,000.00
025301000100	State Housing Corporation	1,665,000.00	2,400,000.00	1,800,000.00	600,000.00
051705700100	Secondry Schools Management Board	69,580,000.00	161,000,000.00	102,998,000.00	58,002,000.00
051702800100	College of Preliminary Studies Yauri	12,000,000.00	80,000,000.00	12,000,000.00	68,000,000.00
012300300100	Kebbi Television (KBTv)	6,600,000.00	16,800,000.00	6,600,000.00	10,200,000.00
025305600100	State Manpower Committee	360,000.00	360,000.00	360,000.00	-
011102400100	Islamic Preaching Board	1,200,000.00	1,550,000.00	1,200,000.00	350,000.00
025210300100	RUWATSAN	1,440,000.00	2,000,000.00	1,440,000.00	560,000.00
052110600100	School of Health Technology jega	18,000,000.00	21,610,425.00	18,000,000.00	3,610,425.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,400,000.00	3,600,000.00	2,400,000.00	1,200,000.00
011103600100	Pri.Sch Staff Pension Board	2,400,000.00	2,400,000.00	2,400,000.00	-
052110500100	Community Direct Treatment/Review	600,000.00	600,000.00		600,000.00
011103500100	Local Government Pension Board	3,129,920.00	3,600,000.00	3,129,920.00	470,080.00
022205200100	Tourism Board	1,800,000.00	3,000,000.00	1,800,000.00	1,200,000.00
021510900100	Forestry 11 Project	2,400,000.00	2,400,000.00	2,400,000.00	-
014800100100	State Electoral Commission (INEC)	6,000,000.00	10,000,000.00	9,400,000.00	600,000.00
022205300100	Birnin Kebbi Central Market	4,800,000.00	5,000,000.00	4,800,000.00	200,000.00
021511000100	KASCOM	3,000,000.00	3,000,000.00	3,000,000.00	-
052110400100	School of Nursing and Midwifery	18,000,000.00	20,000,000.00	19,990,000.00	10,000.00
011102500100	Religious Affairs	43,080,000.00	67,700,000.00	43,080,000.00	24,620,000.00
025305001100	Project Financial Magt Unit (PFMU)	4,200,000.00	4,200,000.00	4,200,000.00	-

**NOTE 10B****DETAILS OF OVERHEAD COST ( BOARD & PARASTATALS )(contd.)**

011100800100	Kebbi State Emergency Management Agency (SEMA)	2,500,000.00	2,500,000.00	2,000,000.00	500,000.00
051400200100	Social Security Welfare	-	5,000,000.00	3,600,000.00	1,400,000.00
051700300100	State Universal Basic Education Board (SUBEB)	79,760,000.00	340,000,000.00	155,749,000.00	184,251,000.00
051702700100	Abdullahi Fodio Center	6,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00
051702100100	Kebbi State University Aliero	60,000,000.00	280,000,000.00	60,000,000.00	220,000,000.00
052100300100	Primary Health Care Development Agency	24,000,000.00	24,000,000.00	12,000,000.00	12,000,000.00
011103300100	State Agency for Control of AIDS/HIV	-	10,000,000.00		10,000,000.00
011101000100	Due Process		24,000,000.00		24,000,000.00
011102100900	Kebbi State Contributory Pension Board		12,000,000.00		12,000,000.00
055100200100	Council of Chiefs	2,000,000.00	2,000,000.00	2,000,000.00	-
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	58,240,000.00	60,000,000.00	60,000,000.00	-
022000400100	Kebbi State Bureau of Statistics	-	2,400,000.00		2,400,000.00
052110700100	Community and Social Development Project (CSDP)		3,088,000.00		3,088,000.00
022000500100	Micro Finance Banks Operation		24,000,000.00		24,000,000.00
011200300100	House of Assembly	523,360,500.00	1,341,530,779.00	589,755,000.00	751,775,779.00
011200400100	House of Assembly Service Commission	3,600,000.00	39,000,000.00	10,600,000.00	28,400,000.00
022000600100	Youth Empowerment Social Support Operation (YESSO)		6,000,000.00		6,000,000.00
052110300100	Kebbi State Health System Dev. Proj. II		1,200,000.00	1,200,000.00	-
	Miscellaneous	1,395,000.00		1,860,000.00	(1,860,000.00)
	<b>GRAND TOTAL</b>	<b>1,333,869,547.63</b>	<b>3,225,109,204.00</b>	<b>1,508,169,385.89</b>	<b>1,716,939,818.11</b>

**NOTE 11****DETAILS OF CONSOLIDATED REVENUE FUND CHARGES**

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR Actual 2016	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
		N	N	N	N
032605100100	High Court	-	26,000,000.00		26,000,000.00
032605300100	Sharia Court of Appeal	-	26,000,000.00		26,000,000.00
031801100100	Judicial Service Commission	17,267,211.00	18,581,124.00	17,267,211.00	1,313,913.00
014000100100	Office of the Auditor General	5,259,844.56	5,553,017.00	5,259,844.56	293,172.44
014700100100	Civil Service Commission	29,442,864.00	28,720,121.00	28,442,864.00	277,257.00
032600200100	Law Reform Commission	17,517,691.37	17,718,245.00	17,517,686.04	200,558.96
022000700100	Pension & Gratuities	2,506,905,883.10	6,610,000,000.00	6,152,869,267.89	457,130,732.11
011103700100	Local Government Service Commission	14,132,945.80	28,720,121.00	14,132,945.80	14,587,175.20
014000100200	Local Government Audit	5,259,844.56	5,552,956.00	5,259,844.56	293,111.44
022000700100	Payment of Allowance to Board Members	6,397,892.00	6,000,000.00	6,000,000.00	-
011200400100	House of Assembly Service Commission	31,442,864.00	39,596,014.00	31,442,864.00	8,153,150.00
014800100100	Kebbi State Independent Electoral Commission (INEC)	44,783,424.00	47,872,572.00	44,783,424.00	3,089,148.00
011102100900	State Contributory Pension Commission	28,086,254.88	28,720,021.00	-	28,720,021.00
014800100100	Fiscal Responsibility Commission	-	39,596,012.00	-	39,596,012.00
011102100900	<b>SUNDRY CONTRIBUTIONS</b>	-		-	
025000100100	Provision for payment of salaries & Allowances of the				
022000700100	Governor & Political Office holders	88,010,653.68	120,000,000.00	88,010,653.68	31,989,346.32

**NOTE 11****DETAILS OF CONSOLIDATED REVENUE FUND CHARGES (contd.)**

022000700100	Provision of Adjustment of Salaries & Allowances	-	300,000,000.00	-	300,000,000.00
022000700100	House of Assembly Members Allowance	66,486,792.48	240,000,000.00	66,486,789.72	173,513,210.28
022000700100	Leave Grant	598,607,991.98	602,938,878.00	606,423,630.74	(3,484,752.74)
022000700100	Constituency Support	-	250,000,000.00		250,000,000.00
	<b>TOTAL CRF CHARGES (PERSONNEL COST)</b>	<b>3,459,602,157.41</b>	<b>8,441,569,081.00</b>	<b>7,083,897,025.99</b>	<b>1,357,672,055.01</b>
022000700100	Loan Repayment & Interest(External Loan)	365,363,076.83	250,000,000.00	584,832,940.81	(334,832,940.81)
022000700100	Staff Housing Loan Senior/Junior	-	50,000,000.00		50,000,000.00
022000700100	Motor Vehicle Refurbishing Advance	-	68,855,000.00		68,855,000.00
022000700100	Other Internal Loan Repayment	3,106,388,334.35	1,610,000,000.00	3,170,873,289.72	(1,560,873,289.72)
	<b>SUNDRY CONTRIBUTIONS</b>				
022000700100	10% Locally Generated Revenue Payment to L.G		200,000,000.00		200,000,000.00
022000700100	5% Contribution to Council of Chief	294,427,482.61	10,000,000.00	2,149,560.00	7,850,440.00
022000700100	State Gov't Contribution S S W F	44,133,729.00	85,000,000.00	51,178,685.24	33,821,314.76
	<b>TOTAL CRF CHARGES (OVERHEAD COST)</b>	<b>3,766,178,893.79</b>	<b>2,273,855,000.00</b>	<b>3,809,034,475.77</b>	<b>(1,535,179,475.77)</b>
	<b>GRAND TOTAL</b>	<b>7,225,781,051.20</b>	<b>10,715,424,081.00</b>	<b>10,892,931,501.76</b>	<b>(177,507,420.76)</b>



## NOTE 12

## DETAILS OF CAPITAL EXPENDITURE



CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2016	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
	<b>ECONOMIC SECTOR</b>	N	N	N	N
021500100100	Ministry of Agriculture including Irrigation	2,814,680,350.00	15,871,786,555.00	7,222,928,313.00	8,648,858,242.00
021600100100	Ministry of Animal Health Husbandry and Fisheries	9,651,000.00	1,526,433,445.00	750,887,474.00	775,545,971.00
053500100100	Ministry of Environment (Forestry)	2,825,000.00	451,702,391.00	40,885,000.00	410,817,391.00
022200100100	Ministry of Commerce & Industries (Manufacturing)	33,945,000.49	1,782,000,000.00	123,248,224.00	1,658,751,776.00
023100300100	Rural Electrification Board (Power Supply)	674,420,759.35	1,555,000,000.00	1,124,877,001.00	430,122,999.00
023400100100	Ministry of Works & Transport	13,533,762,893.00	21,371,300,000.00	18,490,108,519.21	2,881,191,480.79
	<b>TOTAL ECONOMIC SECTOR</b>	<b>17,069,285,002.84</b>	<b>42,558,222,391.00</b>	<b>27,752,934,531.21</b>	<b>14,805,287,859.79</b>
	<b>SOCIAL DEVELOPMENT SECTOR</b>				
051700100100	Ministry of Education	2,425,511,843.01	11,197,086,778.00	6,642,597,662.91	4,554,489,115.09
051900100100	Ministry of Higher Education	88,905,869.86	4,460,000,000.00	2,229,704,163.00	2,230,295,837.00
051702100100	State University Aliero	13,000,000.00	620,000,000.00		620,000,000.00
051700300100	State Universal Basic Education (UBE) Board	2,039,526,114.30	3,600,000,000.00	3,529,445,359.00	70,554,641.00
052100100100	Ministry of Health	364,875,602.64	3,611,000,000.00	2,326,947,408.00	1,284,052,592.00
052100300100	Primary Health Care Development Agency	-	1,465,388,411.00		1,465,388,411.00
011103300100	State Agency for Control of Aids	-	50,000,000.00		50,000,000.00
012300100100	Ministry of Information	4,220,000.00	879,000,000.00	541,987,235.00	337,012,765.00
051300100100	Ministry of Youth and Social Development	6,300,000.00	970,000,000.00	155,412,172.00	814,587,828.00
	<b>TOTAL SOCIAL DEVELOP. SECTOR</b>	<b>4,942,339,429.81</b>	<b>26,852,475,189.00</b>	<b>15,426,093,999.91</b>	<b>11,426,381,189.09</b>

**NOTE 12****DETAILS OF CAPITAL EXPENDITURE (contd.)**

	<b>REGIONAL SECTOR</b>				
025200100100	Ministry of Water Resources and Rural Development	423,777,549.61	5,492,500,000.00	3,188,636,617.91	2,303,863,382.09
025300100100	Ministry of Land & Housing	289,830,585.64	4,113,334,208.00	3,239,619,245.00	873,714,963.00
055100100100	Ministry for Local Government & Chieftancy Affairs		64,000,000.00		64,000,000.00
	<b>TOTAL REGIONAL SECTOR</b>	<b>713,608,135.25</b>	<b>9,669,834,208.00</b>	<b>6,428,255,862.91</b>	<b>3,241,578,345.09</b>
	<b>ADMINISTRATION SECTOR</b>				
011101300100	Office of The Secretary to the State Government (SSG)		9,875,000,000.00	7,890,616,674.27	1,984,383,325.73
012500100100	General Administration	9,002,820,143.00	137,000,000.00	136,941,000.00	59,000.00
012400700100	Fire Service		40,000,000.00	9,255,000.00	30,745,000.00
022000100100	Ministry of Finance		7,192,000,000.00	1,456,987,848.00	5,735,012,152.00
022000300100	Ministry of Budget & Economic Planning		1,407,500,000.00	415,623,000.00	991,877,000.00
032600100100	Ministry of Justice		57,000,000.00	10,500,000.00	46,500,000.00
032605100100	High Courts	57,186,074.39	107,000,000.00	39,503,572.00	67,496,428.00
032605300100	Sharia Courts	-	345,000,000.00	18,536,818.00	326,463,182.00
051400100100	Ministry of Women Affairs & Social Development		98,959,024.00	87,910,500.00	11,048,524.00
011200300100	Kebbi State House of Assembly	64,467,500.00	360,000,000.00		360,000,000.00
011200400100	Kebbi State House of Assembly Service Commission	-	32,000,000.00		32,000,000.00
	<b>TOTAL ADMINISTRATION SECTOR</b>	<b>9,124,473,717.39</b>	<b>19,651,459,024.00</b>	<b>10,065,874,412.27</b>	<b>9,585,584,611.73</b>
	<b>GRAND TOTAL</b>	<b>31,849,706,285.29</b>	<b>98,731,990,812.00</b>	<b>59,673,158,806.30</b>	<b>39,058,832,005.70</b>

**NOTE 13****DETAILS DIVIDENDS RECEIVED**

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
1	10/4/2017	UBA PLC	1,574,025.75
2	28/03/17	APR REGISTRARS	26,076.93
3	22/03/17	UNITED CAPITAL PLC	173,446.20
4	3/5/2017	GUARANTY TRUST BANK PLC	2,237,211.90
5	30/05/17	LEGACY PENSION FUND MGRERS	15,326,629.38
6	24/05/17	FIDELITY BANK PLC	331,363.12
7	24/05/17	FIDELITY BANK PLC	168,979.86
8	24/05/17	FIDELITY BANK PLC	529,200.00
9	30/05/17	FCMB GROUP PLC	189.72
10	30/05/17	FCMB GROUP PLC	38,535.12
11	29/06/17	FBN HOLDINGS PLC	1,181,535.66
12	12/5/2017	MOBIL OIL PLC	216,000.00
13	12/5/2017	FCMB GROUP PLC	421.38
14	10/7/2017	LARFAGE AFRICA PLC	1,051,048.95
15	10/8/2017	ASHAKA CEMENT PRE-DELIST CON	1,282,688.00
16	12/9/2017	UBA PLC	572,373.00
17	5/10/2017	GT BANK	383,522.56
18	8/11/2017	PZ CUSSIONS PLC	336,913.65
19	25/10/17	CONOIL PLC	205,943.95
		<b>TOTAL</b>	<b>25,636,105.13</b>

**NOTE 14****DETAILS OF INTERNAL LOAN RECEIVED**

S/N	BANKS	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
2	Commercial Agric Credit Scheme			-
3	Budget Support Facility	9,144,990,018.00	8,255,000,000.00	8,614,000,000.00
4	Additional Commercial Agric Loan		-	-
	<b>TOTAL</b>	<b>9,144,990,018.00</b>	<b>8,255,000,000.00</b>	<b>(889,990,018.00)</b>

**NOTE 15****DETAILS OF EXTERNAL LOAN REPAYMENT**

S/N	MONTH	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
1	JANUARY	20,833,333.30	38,309,346.52	(17,476,013.22)
2	FEBRUARY	20,833,333.30	57,307,383.75	(36,474,050.45)
3	MARCH	20,833,333.34	57,307,383.75	(36,474,050.41)
4	APRIL	20,833,333.34	57,307,383.75	(36,474,050.41)
5	MAY	20,833,333.34	57,307,383.75	(36,474,050.41)
6	JUNE	20,833,333.34	57,307,383.75	15,551,022,748.22
7	JULY	20,833,333.34	57,307,383.75	(36,474,050.41)
8	AUGUST	20,833,333.34	57,307,383.75	(36,474,050.41)
9	SEPTEMBER	20,833,333.34	36,342,977.01	(15,509,643.67)
10	OCTOBER	20,833,333.34	36,342,977.01	(15,509,643.67)
11	NOVEMBER	20,833,333.34	36,342,977.01	(15,509,643.67)
12	DECEMBER	20,833,333.34	36,342,977.01	(15,509,643.67)
	<b>TOTAL</b>	<b>250,000,000.00</b>	<b>584,832,940.81</b>	<b>(334,832,940.81)</b>

**NOTE 16****DETAILS OF INTERNAL LOANS REPAYMENT**

S/N	MONTH	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
1	JANUARY	134,166,666.63	264,239,440.81	(130,072,774.18)
2	FEBRUARY	134,166,666.67	264,239,440.81	(130,072,774.14)
3	MARCH	134,166,666.67	264,239,440.81	(130,072,774.14)
4	APRIL	134,166,666.67	264,239,440.81	(130,072,774.14)
5	MAY	134,166,666.67	264,239,440.81	(130,072,774.14)
6	JUNE	134,166,666.67	264,239,440.81	(130,072,774.14)
7	JULY	134,166,666.67	264,239,440.81	(130,072,774.14)
8	AUGUST	134,166,666.67	264,239,440.81	(130,072,774.14)
9	SEPTEMBER	134,166,666.67	264,239,440.81	(130,072,774.14)
10	OCTOBER	134,166,666.67	264,239,440.81	(130,072,774.14)
11	NOVEMBER	134,166,666.67	264,239,440.81	(130,072,774.14)
12	DECEMBER	134,166,666.67	264,239,440.81	(130,072,774.14)
	<b>TOTAL</b>	<b>1,610,000,000.00</b>	<b>3,170,873,289.72</b>	<b>(1,560,873,289.72)</b>

**NOTE 17****CASH AND BANKS BALANCES**

S/NO.	NAME OF BANKS	TOTAL AMOUNT
1	U. B. A. Infrastructure	
2	U. B. A. Main Account	2,068,685,319.27
3	U.B.A. Treasury Single Account (TSA)	1,403,807,644.77
4	U. B. A. CACS	76,173,721.90
5	Heritage Bank Main	363,553.31
6	Heritage Bank Feeding	1,053,760.37
7	Zenith Bank Main	62,722,037.59
8	Zenith Bank Salary	113,187,910.31
9	Zenith Bank Civilian Pension	24,862,420.83
10	Zenith Bank Bail Out	534,764,702.54
11	Zenith Bank Outstanding Pension & Gratuity	133,317,136.52
12	Zenith Bank Gratuity Payment	374,010,498.83
13	Zenith Bank Retention Deposit Account	534,760,717.08
14	FBN Kebbi State BIR Deposit	18,724,015.21
15	Fisrt Bank Plc	55,635,223.17
16	Eco Bank (1) VAT Account	1,377,828,529.88
17	Access Bank Main	134,161,952.46
18	Access Bank ECA Backed Loan Dedicated Account)	29,835,999.28
19	Jaiz Bank A.Gs Main	3,527,239,145.39
20	Jaiz Bank LGJAC Rural Infrs.	4,549,307,889.48
21	KBHS & L Car Loan	113,061,057.37
22	KBHS & L Sales of Govt. Qtrs	184,869,970.75
23	KBHS& L Staff Housing Loan	21,881,309.03
24	G T B Main Account	123,408,920.49
25	G T B Fertilizer Account	940,992,000.00
	<b>TOTAL</b>	<b>20,384,878,257.33</b>

**NOTE 18****DETAILS OF SPECIAL IMPREST**

S/NO	MINISTRIES/DEPARTMENT	AMOUNT
1	Ministry Of Information	329,912,371.00
2	Ministry Of Youth & Sport	160,577,770.00
3	Ministry Of Health	168,838,189.75
4	Ministry Of Education	351,214,135.80
5	Ministry Of Commerce	48,508,400.00
6	Ministry Of Land	898,493,342.00
7	Ministry Of Women Affairs	29,273,000.00
8	Ministry Of Environment	57,390,000.00
9	Cabinet Office	899,601,472.00
10	Ministry of Agriculture	186,493,200.00
11	Ministry of Animal Husbandry	2,337,160.00
12	Establishment & Pension	4,000,000.00
13	College of Education Argungu	20,000,000.00
14	General Administration	30,239,895.00
15	KB TV	8,000,000.00
16	Ministry of Works	1,740,000.00
17	K U D A	14,313,867.00
18	Government House	208,903,895.00
19	Ministry Of Water Resources	58,171,740.00
20	Ministry of Budget	1,500,000.00
21	Special Services	24,472,257.00
22	Arabic Board	1,594,000.00
23	Board of Internal Revenue	2,800,000.00
24	Ministry of Justice	479,200.00
25	Central Market	5,864,500.00
26	Ministry of Higher Education	20,447,475.00
27	Kebbi Radio	1,929,000.00
28	SURE P.	10,090,650.00
29	School of Health Technology Jega	5,270,000.00
30	Protocol	24,488,000.00
31	Due Process	2,378,752.00
32	KARDA	5,415,000.00
	<b>TOTAL</b>	<b>3,537,094,869.55</b>

## NOTE 19

## DETAILS OF INVESTMENT



S/NO	YEAR	COMPANY	INITIAL SHARE	BONUS/ADDITIONAL DECREASE	TOTAL SHARE HOLDINGS	PRICE	PRESENT VALUE IN NAIRA
<b>A</b>		<b><u>BANKING SECTOR</u></b>	N	N	N	N	N
1	1995	FIRST BANK PLC	6,521,389.00		6,521,389.00	8.99	58,627,287.11
2	1995	UNION BANK PLC	581,311.00	415,222.00	996,533.00	7.49	7,464,032.17
3	1995	UBA BANK	2,679,540.00		2,679,540.00	10.30	27,599,262.00
4	1994/95/2005	FIDELITY BANK PLC	8,171,037.00		8,171,037.00	2.45	20,019,040.65
5	2004	GUARANTY TRUST BANK PLC	1,420,452.00		1,420,452.00	4.53	6,434,647.56
6	2004	FCMB PLC	434,958.00		434,958.00	1.41	613,290.78
7	1995/2002/2005	STERLING BANK PLC	3,871,887.00		3,871,887.00	1.03	3,988,043.61
8		UNION BANK PLC IN NAME OF FINANCE	8,385.00		8,385.00	7.49	62,803.65
9	1995	SAVANNAH BANK PLC	500,000.00		500,000.00	0.50	250,000.00
10	1992/2010	UNITY BANK PLC	53,177,782.00		53,177,782.00	0.53	28,184,224.46
11	2007	JAIZ BANK	3,000,000.00	750,000.00	3,750,000.00	63.00	236,250,000.00
		<b>SUB TOTAL</b>					<b>389,492,631.99</b>
<b>B</b>		<b><u>DEVELOPMENT FINANCE SECTOR</u></b>					
1	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00		200,321,804.00	1.00	200,321,804.00
2	1994	URBAN DEV. BANK PLC	5,161,290.00		5,161,290.00	1.00	5,161,290.00
3	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00		727,500.00	0.50	363,750.00
4	2010/11	Aso Saving/Loan PLC	40,000,000.00		40,000,000.00	0.50	20,000,000.00
5	2005/2006	ATLASS PORTFOLIO LTD	121,430,500.00		121,430,500.00	0.50	60,715,250.00
6	2004/2011/2014	LEGACY PENSION FUND LTD	27,889,932.00	493,715.00	28,383,647.00	3.74	106,154,839.78
7	2011/2012	UBA CAPITAL Plc	385,436.00		385,436.00	3.69	1,422,258.84
8	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00		96,359.00	4.21	405,671.39
		<b>SUB TOTAL</b>					<b>394,544,864.01</b>
<b>C</b>		<b><u>INSURANCE SECTOR</u></b>					
1	1992	INTERCON. WAPIC PLC	213,706.00		213,706.00	0.50	106,853.00



## NOTE 19

## DETAILS OF INVESTMENT (CONTD.)



2	10/6/1972	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.50	612,858.00
3	10/9/1975	UNIC INSURANCE	104,532.00		104,532.00	0.50	52,266.00
		<b>SUB TOTAL</b>		15,551,022,748.22			<b>771,977.00</b>
<b>D</b>		<b><u>BUILDING MATERIALS SECTOR</u></b>					
1	18/12/1975	CEMENT CO. NORTHERN NIG. PLC	61,380,000.00		61,380,000.00	9.35	573,903,000.00
2	2000	LAFARGE (WAPCO) PLC	1,000,990.00		1,000,990.00	45.00	45,044,550.00
3	2010	DANGOTE CEMENT PLC	30,800.00		30,800.00	230.00	7,084,000.00
		<b>SUB TOTAL</b>					<b>626,031,550.00</b>
<b>E</b>		<b><u>TELECOM SECTOR</u></b>					
1	1994/95	INTERCELLULAR PLC	48,195,000		48,195,000.00	1.00	48,195,000.00
		<b>SUB TOTAL</b>					<b>48,195,000.00</b>
<b>F</b>		<b><u>CONSTRUCTION SECTOR</u></b>					
1	1992	ROADS NIG PLC	661,333.00		661,333.00	6.6	4,364,797.80
2	2009	Costain West Africa PLC	90,000.00		90,000.00	0.5	45,000.00
		<b>SUB TOTAL</b>					<b>4,409,797.80</b>
<b>G</b>		<b><u>REAL ESTATE SECTOR</u></b>					
1	1998	UACN PROPERTY PLC	137,500.00	171,815.00	309,315.00	2.67	825,871.05
2	2012SCH	(consolidated scheme shares) UBA PLC AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
		<b>SUB TOTAL</b>					<b>1,208,509.39</b>
<b>H</b>		<b><u>CONGLOMERATES SECTOR</u></b>					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00		628,024.00	1.70	1,067,640.80

## NOTE 19

## DETAILS OF INVESTMENT (CONTD.)



2	16/11/79	JOHN HOLT PLC	1,196,715.00		1,196,715.00	50.00	59,835,750.00
3	14/12/88	UNILEVER PLC	520,000.00		520,000.00	40.22	20,914,400.00
4	14/12/88	UACN PLC	757,885.00		757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	226,914.00		226,914.00	50.00	11,345,700.00
6	14/12/88	P.Z IND. PLC	748,697.00		748,697.00	20.60	15,423,158.20
7	1988	Nestle Foods PLC	15,000.00		15,000.00	1,485.00	22,275,000.00
		<b>SUB TOTAL</b>					<b>143,669,905.50</b>
<b>I</b>		<b><u>AUTOMOBILE/TYRE SECTOR</u></b>					
1	1/11/1977	DUNLOP NIG PLC	1,250,827.00		1,250,827.00	0.5	625,413.50
		<b>SUB TOTAL</b>					<b>625,413.50</b>
<b>J</b>		<b><u>PETROLEUM MARKET SECTOR</u></b>					
1	1994/95/12/14	OANDO PLC	768,770.00	185,814.00	954,584.00	5.99	5,717,958.16
2	1994/95	CON OIL PLC	73,815.00		73,815.00	28.00	2,066,820.00
3	14/12/88	MOBIL PLC	25,000.00	5,000.00	30,000.00	186.96	5,608,800.00
4	2000	Forte (AFRICAN PETROLEUM PLC)	89,602.00		89,602.00	43.48	3,895,894.96
5	2000	ETERNAL OIL	25,590.00		25,590.00	4.49	114,899.10
		<b>SUB TOTAL</b>					<b>17,404,372.22</b>
<b>K</b>		<b><u>AGRICIAGRO ALLIED SECTOR</u></b>					
1		ARABLE CROP DEV. MARKETING CO.	8,330,000.00		8,330,000.00	1.00	8,330,000.00
		<b>SUB TOTAL</b>					<b>8,330,000.00</b>
<b>L</b>		<b><u>INDUSTRIAL/DOMESTIC SECTOR</u></b>					
1	10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00		742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00		162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00		763,200.00	1.00	763,200.00
		<b>SUB TOTAL</b>					<b>1,506,071.00</b>
		<b><u>POWER SECTOR</u></b>					
1		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00		12,332,739.00	1.00	12,332,739.00
		<b>SUB TOTAL</b>					<b>12,332,739.00</b>
		<b>GRAND TOTAL</b>					<b>1,648,522,831.41</b>

**NOTE 20****DETAILS OF STAFF LOANS & ADVANCES**

S/N	DESCRIPTION	AMOUNT OUTSTANDING AS AT 31/12/2016
		N
1	Housing Scheme Kalgo Quarters	188,131,000.00
2	KB Housing Scheme 2nd Aliero Quarters	264,897,208.42
3	Car Loan Revolving Fund Civil Servant	5,817,141.30
4	Car Loan for Political Office Holders	52,796,855.00
	<b>TOTAL</b>	<b>511,642,204.72</b>

**NOTE 21****DETAILS OF EXTERNAL LOANS**

S/NO	CREDITOR	DESCRIPTION OF LOAN/ MULTILATERAL DEBTS PROJECT	OUTSTANDING BAL. AS AT 31/12/2017 IN USD	OUTSTANDING BAL. AS AT 31/12/2017 IN NAIRA
1	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)USD	3,536,781.65	1,082,255,184.90
2	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)FRF(EUR)	47,905.16	17,574,487.00
3	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)CHF	440,061.26	138,069,220.33
4	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)DEM(EUR)	746,453.71	273,844,008.05
5	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)EUR	3,175,476.01	1,164,955,129.03
6	IDA	Kebbi State Community Based Poverty Reduction IDA	10,520,878.00	4,573,741,292.94
7	IDA	Kebbi State Health System Development IDA	3,393,693.92	1,475,340,557.84
8	IDA	Kebbi State National Fadama II IDA	5,655,802.24	2,458,746,907.80
9	IDA	Kebbi State HIV/AIDS Programme IDA	1,929,763.41	838,926,047.23
10	IDA	Kebbi State Community and Social Development Project	4,617,274.83	2,007,267,886.85
11	IDA	Kebbi State Health System Development Project(Additional Financing)	2,774,080.39	1,205,975,967.94
12	IDA	Kebbi State Third National Fadama Development Project IDA	4,304,284.38	1,871,201,548.52
13	IFAD	Kebbi State Community Based Agric & Rural Dev. Project IFAD XDR	3,236,306.44	1,406,919,498.66
14	IDA	Kebbi State Second HIV/AIDS Programme Dev. Project	3,441,298.87	1,496,035,857.76
		<b>TOTAL</b>	<b>47,820,060.27</b>	<b>20,010,853,594.83</b>

## NOTE 23

## TOTAL REVENUE COLLECTED BY MDA's



SUB HEARD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2016	ORIGINAL BUDGET 2017	CURRENT YEAR ACTUAL 2017	VARIANCE
1	Board of Internal Revenue	2,755,910,317.76	4,402,590,000.00	3,584,386,423.70	818,203,576.30
2	Judiciary	6,446,771.00	15,295,350.00	9,760,578.36	5,534,771.64
3	Ministry of Agriculture	3,278,650.00	7,450,000,000.00	48,645,925.00	7,401,354,075.00
4	Ministry of Works	3,366,300.00	40,000.00	8,749,503.31	(8,709,503.31)
5	Ministry of Health	682,500.00	1,010,000.00	644,000.00	366,000.00
6	Ministry of Finance		88,878,814.00	227,364,984.98	(138,486,170.98)
7	Ministry of Justice	6,730,664.58	150,000,000.00	3,684,508.15	146,315,491.85
8	Ministry of Education	384,000.00	750,000.00	2,568,176.78	(1,818,176.78)
9	Ministry of Land & Housing	59,698,946.04	1,446,170,504.00	53,476,661.00	1,392,693,843.00
10	Ministry of Information		-	-	-
11	Ministry of Youth & Sports		10,000.00	-	10,000.00
12	Ministry of Environment	645,200.00	13,589,320.00	953,000.00	12,636,320.00
13	Ministry of Commerce	14,563,383.87	5,000,000.00	5,110,493.00	(110,493.00)
14	Cabinet Office		2,000,000.00	-	2,000,000.00
15	Water Board	207,198,574.45	287,350,000.00	136,428,743.19	150,921,256.81
16	KARDA		500,000.00	1,045,170.00	(545,170.00)
17	Kebbi Radio	6,974,500.00	7,000,000.00	6,238,344.00	761,656.00
18	Kebbi Television	1,000,500.00	1,600,000.00	723,000.00	877,000.00
19	Housing Corporation	300,000.00	305,300,000.00	1,991,915.00	303,308,085.00
20	B/Kebbi Central Market	2,236,100.00	2,100,000.00	2,829,400.00	(729,400.00)
21	State University Aliero	-	50,000,000.00	154,051,220.00	(104,051,220.00)
22	Civil Service Commission	-			-
23	School of Health Tech Jega	3,000,000.00	6,500,000.00	10,031,800.00	(3,531,800.00)
24	College of Education Argungu	-	4,000,000.00	13,281,000.00	(9,281,000.00)
25	College of Basic Studies Yauri	-	1,250,000.00	1,919,280.00	(669,280.00)

**NOTE 23****TOTAL REVENUE COLLECTED BY MDA's (CONTD.)**

26	College of Agriculture Zuru	200,000.00	3,600,000.00	2,053,194.50	1,546,805.50
27	Forestry 11 project	1,089,750.00	140,000.00	900,200.00	(760,200.00)
28	Control Post Consultant	900,000.00	10,000,000.00		10,000,000.00
29	Board of Survey	1,250,000.00	50,000.00	45,458,500.67	(45,408,500.67)
30	Hotel & Tourism Board	170,000.00	500,000.00	2,111,300.00	(1,611,300.00)
31	Argungu Fishing Festival	-	-	-	-
32	Kebbi Hotel Abuja	-	20,000,000.00	40,000,000.00	(20,000,000.00)
33	Office of the Auditor General	89,000.00	30,000.00	20,000.00	10,000.00
34	School of Nursing & Midwifery	1,000,000.00	1,150,000.00	7,506,505.00	(6,356,505.00)
35	Scholarship Board	50,000.00	-	300,000.00	(300,000.00)
36	Government Printing Press	100,000.00	1,500,000.00	-	1,500,000.00
37	Abdullahi Fodio Islamic Center	-	50,000.00	-	50,000.00
38	KUDA	9,548,000.00	4,200,000.00	3,802,400.00	397,600.00
39	Quarry Golongo	-	-	-	-
40	Tenders Board	6,561,000.00	18,500,000.00	265,586.75	18,234,413.25
41	Sir Yahaya Hospital	37,853,684.28	25,000,000.00	39,438,770.20	(14,438,770.20)
42	Polytechnic D/Gari	98,400.00	3,000,000.00	2,324,000.00	676,000.00
43	General Hospital Suru	180,000.00	-	215,550.00	(215,550.00)
44	R. E. B	-	-	-	-
45	Sir Ahmadu Bello Int. Airport	658,100.00	26,880,000.00	1,648,600.00	25,231,400.00
46	Argungu General Hospital	110,200.00	-	299,270.00	(299,270.00)
47	Yauri General Hospital		-	29,740.00	(29,740.00)
48	Kamba General Hospital		-	242,710.00	(242,710.00)
49	Wara General Hospital		-	52,040.00	(52,040.00)