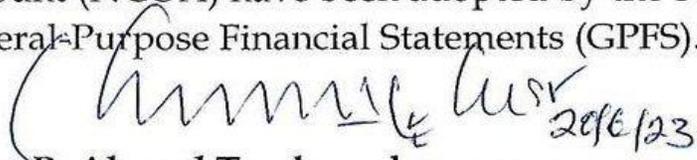


## RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been Prepared in Accordance with the provisions of the Public Finance (Control and Management) Acts 1958, as amended. section 24, now CAP 144LFN, 1990, the provisions of the Fiscal responsibility Act 2007 (part XI, 49 (1&3)) enjoin the Accountant General to present to the Auditor General, the Accounts, showing fully the statement of financial position of the financial year, the consolidated revenue fund and other funds specified in the Act.

The Financial Statements comply with the generally accepted Accounting practice. To fulfill accounting and reporting responsibilities the Accountant General is responsible for establishing and maintaining a 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.

Moreover, in line with adoption of IPSAS Cash Basis, a Standardized National Chart of Account (NCOA) have been adopted by the Sokoto State Government in the Preparation of General Purpose Financial Statements (GPFS).

Handwritten signature of Umar B. Ahmad Tambuwal in black ink, with the date '20/6/23' written below it.

**Umar B. Ahmad Tambuwal** (FCNA, FCPA, FTM)

(JEKADAN TAMBUWAL)

**Accountant General**

Sokoto State.

**SOKOTO STATE GOVERNMENT OF NIGERIA**  
**BUDGET HIGHLIGHTS 2018 - 2022**



| <b>YEAR</b> | <b>BUDGET</b>      | <b>SUPPLEMENTARY/REVISED</b> | <b>TOTAL</b>       |
|-------------|--------------------|------------------------------|--------------------|
| 2018        | 220,500,264,565.00 | -                            | 220,500,264,565.00 |
| 2019        | 169,652,771,486.00 | -                            | 169,652,771,486.00 |
| 2020        | 202,444,458,429.02 | - 38,050,060,611.12          | 164,394,397,817.90 |
| 2021        | 176,685,535,663.47 | 28,330,976,631.94            | 205,016,512,295.41 |
| 2022        | 188,429,495,847.63 | -                            | 188,429,495,847.63 |

# SOKOTO STATE GOVERNMENT

## FINANCIAL SUMMARY



## FINANCIAL HIGHLIGHTS, YEAR 2018 - 2022

| DESCRIPTION                   | 2018                     | 2019                     | 2020                      | 2021                      | 2022                      |
|-------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------|
| REVENUE:                      | N                        | N                        | N                         | N                         | N                         |
| Statutory Allocation          | 46,938,267,665.65        | 45,380,043,753.15        | 36,982,903,568.03         | 42,818,631,302.61         | 42,291,254,258.81         |
| Independent Revenue           | 14,111,814,611.85        | 19,029,537,342.99        | 19,265,236,997.66         | 23,762,999,758.13         | 23,110,729,101.44         |
| Value Added Tax               | 11,300,355,824.42        | 12,520,597,951.29        | 15,275,918,624.63         | 22,002,221,731.28         | 26,176,856,721.30         |
| L/Govt Statutory Allocation   | -                        | -                        | -                         | -                         | -                         |
| Other Incomes                 | 3,059,185,218.92         | 2,082,114,449.02         | 4,237,800,756.03          | 8,295,551,124.88          | 23,367,870,215.90         |
| External Loan                 | -                        | -                        | -                         | -                         | -                         |
| Internal loan                 | 5,573,832,845.00         | 10,025,831,115.98        | 15,000,000,000.00         | 36,959,648,669.89         | 56,835,372,950.01         |
| Interest/Dividend Received    | 3,290,080.90             | -                        | -                         | -                         | -                         |
| Local Govt. Contribution      | -                        | -                        | -                         | -                         | -                         |
| Grant and Subvetion           | -                        | -                        | 9,900,283,023.47          | 4,354,714,532.32          | 4,072,523,287.05          |
| Paris Club Refund             | -                        | -                        | -                         | -                         | -                         |
| Proceeds from sales of Assets | 773,407,206.60           | -                        | -                         | -                         | -                         |
| <b>Total Revenue</b>          | <b>81,760,153,453.34</b> | <b>89,038,124,612.43</b> | <b>100,662,142,969.82</b> | <b>138,193,767,119.11</b> | <b>175,854,606,534.51</b> |
| <b>EXPENDITURE:</b>           |                          |                          |                           |                           |                           |
| Personnel Cost                | 22,211,243,901.78        | 30,980,097,383.68        | 29,936,050,536.00         | 32,730,149,909.84         | 41,705,417,393.42         |
| Recurrent/Grant & Subve.      | 7,914,538,661.00         | 5,104,103,577.00         | 6,192,087,236.82          | 9,301,645,599.46          | 9,751,426,530.06          |
| Consolidated Revenue Charges  | 2,409,872,157.96         | -                        | 316,822,831.88            | 316,822,831.88            | 316,822,831.88            |
| Pension & Gratuities          | 2,207,588,890.75         | 2,507,014,917.42         | 3,224,926,929.43          | 3,859,880,095.38          | 3,899,378,485.59          |
| Loan Repayments External      | 20,648,572,441.79        | 230,743,057.11           | 536,852,377.12            | 670,455,811.25            | 657,786,145.77            |
| Loan Repayments Internal      | -                        | 14,724,689,030.06        | 5,342,980,398.83          | 23,416,328,111.01         | 37,530,503,426.68         |
| Capital Expenditure           | 21,883,418,480.82        | 37,739,492,607.61        | 22,064,927,611.46         | 62,379,304,199.35         | 75,996,499,503.24         |
| L/Govt Statutory Allocation   | -                        | -                        | -                         | -                         | -                         |
| Purchase of Fin. Instrument   | -                        | -                        | -                         | -                         | -                         |
| Overhead Cost                 | 3,760,762,707.60         | 3,832,339,957.60         | 6,783,900,554.07          | 18,009,882,031.98         | 18,164,262,512.77         |
| <b>Total Expenditure</b>      | <b>81,035,997,241.70</b> | <b>95,118,480,530.48</b> | <b>74,398,548,475.61</b>  | <b>150,684,468,590.15</b> | <b>188,022,096,829.41</b> |
| <b>CASH BALANCES:</b>         |                          |                          |                           |                           |                           |
| Net Cash Balance              | 724,156,211.64           | - 6,080,355,918.05       | 26,263,594,494.21         | - 12,490,701,471.04       | - 12,167,490,294.90       |
| Opening Balance               | 6,808,122,073.57         | 7,532,278,285.21         | 1,451,922,367.16          | 27,715,516,861.37         | 15,224,815,390.33         |
| Closing Balance               | 7,532,278,285.21         | 1,451,922,367.16         | 27,715,516,861.37         | 15,224,815,390.33         | 3,057,325,095.43          |

**SOKOTO STATE GOVERNMENT OF NIGERIA**



**REVENUE AND EXPENDITURE PROFILE 2022**

**REVENUE (2022)**

|   |                           |
|---|---------------------------|
| 1. 2021 Balance B/F                               | 15,224,815,390.33         |
| 2. Statutory Allocation                           | 42,291,254,258.81         |
| 3. VAT  | 26,176,856,721.30         |
| 4. Other Incomes                                  | 23,367,870,215.90         |
| 5. Independent Revenue                            | 23,110,729,101.44         |
| 6. Grant & Subvention                             | 4,072,523,287.05          |
| 7. Proceeds from sales Asset                      | -                         |
| 8. Local Government Contribution to Joint Project | -                         |
| 9. External Loan                                  | -                         |
| 10. Internal Loan                                 | 56,835,372,950.01         |
| <b>TOTAL</b>                                      | <b>191,079,421,924.84</b> |

**EXPENDITURE (2022)**

|                                       |                           |
|---------------------------------------|---------------------------|
| 1. Personnel Cost                     | 41,705,417,393.42         |
| 2. Pension & Gratuity                 | 3,899,378,485.59          |
| 3. Consolidated Revenue Charges (CRF) | 316,822,831.88            |
| 4. Overhead Cost                      | 18,164,262,512.77         |
| 5. Re-Current Grant & Subventions     | 9,751,426,530.06          |
| 6. Capital Expenditure                | 75,996,499,503.24         |
| 7. External Loan                      | 657,786,145.77            |
| 8. Internal Loan                      | 37,530,503,426.68         |
| <b>TOTAL</b>                          | <b>188,022,096,829.41</b> |

**OVERALL BUDGET SIZE (2022)**

|                              |                           |
|------------------------------|---------------------------|
| <b>INITIAL BUDGET</b>        | 188,429,495,847.63        |
| <b>SUPPLEMENTARY/REVISED</b> | -                         |
| <b>FINAL BUDGET</b>          | <b>188,429,495,847.63</b> |

**SOKOTO STATE GOVERNMENT**

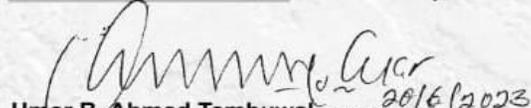
**STATEMENT NO.1**  
**SOKOTO STATE GOVERNMENT OF NIGERIA**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022**



| FINAL BUDGET 2022         |  | NOTES | ACTUAL 2022               | ACTUAL 2021              |
|---------------------------|--|-------|---------------------------|--------------------------|
| N                         | <u>Cash Flow From Operating Activities</u>                       |       | N                         | N                        |
|                           | <b><u>Receipts</u></b>   |       |                           |                          |
| 54,189,175,520.00         | Statutory Allocations  | 1     | 42,291,254,258.81         | 42,818,631,302.61        |
| 20,538,635,803.00         | VAT  | 1     | 26,176,856,721.30         | 22,002,221,731.28        |
| <b>74,727,811,323.00</b>  | <b>Sub Total Statutory Allocation</b>                            |       | <b>68,468,110,980.11</b>  | <b>64,820,853,033.89</b> |
|                           | <b><u>Independent Revenue</u></b>                                |       |                           |                          |
| 12,701,134,000.53         | Direct Taxes   | 2     | 17,126,512,830.88         | 14,873,947,702.37        |
| 415,112,650.00            | Licenses   | 2     | 125,212,734.00            | 51,606,570.16            |
| 33,000,000.00             | Mining Rents   | 2     | 717,000.00                | -                        |
| 3,054,671,232.06          | Fees   | 2     | 2,473,079,494.16          | 2,473,079,494.16         |
| 145,700,000.00            | Fines  | 2     | 78,043,799.11             | 1,596,100.00             |
| 4,543,290,905.12          | Sales  | 2     | 2,100,731,786.51          | 4,724,342,579.55         |
| 795,274,850.00            | Earnings   | 2     | 69,450,784.09             | 868,337,885.38           |
| 220,000,000.00            | Rent of Government Buildings                                     | 2     | 1,488,526.08              | 22,328,600.00            |
| 952,750,000.00            | Rent on Lands and Others   | 2     | 27,980,822.50             | 248,525,829.15           |
| 2,819,899,132.92          | Repayments   | 2     | 776,244,081.17            | 299,234,997.36           |
| 165,000,000.00            | Other Investment Income  | 2     | 148,000,200.00            | 200,000,000.00           |
| 41,250,000.00             | Interest Earned  | 2     | -                         | -                        |
| -                         | Extraordinary Items  | 2     | 183,267,042.94            | -                        |
| <b>25,887,082,770.63</b>  | <b>Sub - Total Independent Revenue</b>                           |       | <b>23,110,729,101.44</b>  | <b>23,762,999,758.13</b> |
| <b>25,835,000,000.00</b>  | <b>Other Revenue of The State Government</b>                     | 3     | <b>23,367,870,215.90</b>  | <b>8,295,551,124.88</b>  |
| <b>126,449,894,093.63</b> | <b>Total Receipts</b>  |       | <b>114,946,710,297.45</b> | <b>96,879,403,916.90</b> |
|                           | <b><u>Payments</u></b>   |       |                           |                          |
| 45,040,206,286.34         | Personnel Cost (Including Salaries on CRF Charges)               | 4     | 42,022,240,225.30         | 33,046,972,741.72        |
| -                         | State Contribution to Pensions                                   | 5     | -                         | -                        |
| 22,254,600,998.00         | Overhead Charges   | 6     | 18,164,262,512.77         | 18,009,882,031.98        |
| -                         | Consolidated Revenue Fund Charges (Including Service Wide Votes) | 7     | 3,899,378,485.59          | 3,859,880,095.38         |
| 18,780,572,000.00         | Subventions to Parastatals                                       | 8     | 9,751,426,530.06          | 9,301,645,599.46         |
| -                         | Other Operating Activities                                       |       | -                         | -                        |
| -                         | Transfer to Sinking Fund   |       | -                         | -                        |
| -                         | Other Transfers  |       | -                         | -                        |
| <b>86,075,379,284.34</b>  | <b>Total Payments</b>  |       | <b>73,837,307,753.72</b>  | <b>64,218,380,468.54</b> |
| <b>40,374,514,809.29</b>  | <b>Net Cash Flow From Operating Activities</b>                   |       | <b>41,109,402,543.73</b>  | <b>32,661,023,448.36</b> |

## SOKOTO STATE GOVERNMENT

|  |  |    |  |
|--|--|----|--|
| <b>Cash Flows From Investment Activities</b>               |  |    |  |
| (15,658,128,508.59)  | Capital Expenditure: Administrative Sector             | 11 | (13,141,831,753.09) (4,635,335,323.64)         |
| (51,669,587,932.88)  | Capital Expenditure: Economic Sector                   | 11 | (39,565,215,450.54) (29,592,986,058.53)        |
| (5,277,650,000.00)   | Capital Expenditure: Law and Justice                   | 11 | (2,000,000,000.00) (150,000,000.00)            |
| -  | Capital Expenditure: Regional Development              | 11 | - (3,029,594,234.62)                           |
| (38,522,926,121.82)  | Capital Expenditure: Social Service Sector             | 11 | (21,289,452,299.61) (24,971,388,582.56)        |
| -  | Capital Expenditure: Funded From Aid and Grants        | 10 | - -  |
| <b>(111,128,292,563.29)</b>                                | <b>Total Capital Expenditure</b>                       |    | <b>(75,996,499,503.24) (62,379,304,199.35)</b> |
| <b>151,502,807,372.58</b>                                  | <b>Net Cash Flow From Investment Activities</b>        |    | <b>117,105,902,046.97 95,040,327,647.71</b>    |
| <b>Cash Flows From Financing Activities:</b>               |  |    |  |
| 22,192,217,531.00  | Proceeds from Aids and Grants                          | 10 | 4,072,523,287.05 4,354,714,532.32              |
| 10,250,500,000.00  | Proceeds from External Loans                           | 19 | - -  |
| 50,300,342,000.00  | Proceeds from Internal loans                           | 24 | 56,835,372,950.01 36,959,648,669.89            |
| -  | Repayment of External loans (Including Servicing)      | 19 | (657,786,145.77) (670,455,811.25)              |
| 59,600,842,000.00  | Repayment of Internal loans (Including Servicing)      | 24 | (37,530,503,426.68) (23,416,328,111.01)        |
| <b>142,343,901,531.00</b>                                  | <b>Net Cash Flows from Financing Activities</b>        |    | <b>22,719,606,664.61 17,227,579,279.95</b>     |
| <b>Movement in Other Cash Equivalent Accounts:</b>         |  |    |  |
| (Increase)/Decrease in Investments                         |  |    |  |
| Net (Increase)/Decrease in Other Cash Equivalents          |  |    |  |
| <b>Total Cash Flow from Other Cash Equivalent Accounts</b> |  |    |  |
| <b>71,590,123,777.00</b>                                   | <b>Net Cash for the year</b>                           |    | <b>- 12,167,490,294.90 - 12,490,701,471.04</b> |
| <b>- 71,590,123,777.00</b>                                 | <b>Cash and its Equivalent as at January 1, 2022</b>   |    | <b>15,224,815,390.33 27,715,516,861.37</b>     |
| <b>-</b>   | <b>Cash and its Equivalent as at December 31, 2022</b> |    | <b>3,057,325,095.43 15,224,815,390.33</b>      |

  
**Umar B. Ahmad Tambuwal** FCMA, FCPA, FTM  
 (Jekadan Tambuwal)  
 Sokoto State Accountant General

# SOKOTO STATE GOVERNMENT

**STATEMENT NO. 2**  
**SOKOTO STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2022**



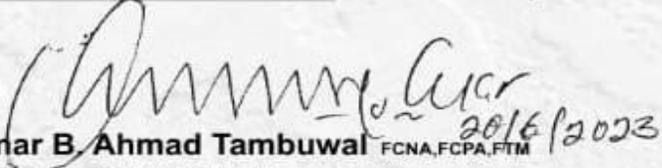
|   | NOTES | ACTUAL 2022               | ACTUAL 2021              |
|---|-------|---------------------------|--------------------------|
| <b>ASSETS</b>                                     |       |                           |                          |
| <b>Liquid Assets</b>                              |       |                           |                          |
| <b>Cash held by Accountant General</b>            |       |                           |                          |
| CRF Bank Balance                                  | 12    | 527,196,098.82            | 2,987,740,310.67         |
| CDF Bank Balance                                  | 12    | 2,530,128,996.61          | 12,237,075,079.66        |
| Pension Account                                   |       | -                         | -                        |
| Other Accounts of the Treasury                    |       | -                         | -                        |
| Cash Balances of Trust and Other Funds            |       | -                         | -                        |
| Cash Balances with Sub Treasuries                 | 13    | -                         | -                        |
| Cash held by Ministries, Departments and Agencies | 14    | 161,250,000.00            | 161,250,000.00           |
| <b>Total Liquid Assets</b>                        |       | <b>3,218,575,095.43</b>   | <b>15,386,065,390.33</b> |
| <b>Investment and Other Cash Assets:</b>          |       |                           |                          |
| State Investments                                 | 15    | 3,443,823,129.85          | 3,340,384,535.00         |
| Sinking Fund Investments                          | 15    | -                         | -                        |
| Imprests  | 16    | -                         | -                        |
| Advances  | 17    | 6,025,785,344.58          | 6,256,556,189.46         |
| Revolving loans Granted                           | 18    | -                         | -                        |
| Intangible Assets                                 |       | 94,307,064,647.96         | 62,713,760,545.75        |
| <b>Total Investment and Other Cash Assets:</b>    |       | <b>103,776,673,122.39</b> | <b>72,310,701,270.21</b> |
| <b>Total Assets</b>                               |       | <b>106,995,248,217.82</b> | <b>87,696,766,660.54</b> |
| <b>PUBLIC FUNDS AND LIABILITIES</b>               |       |                           |                          |
| <b>PUBLIC FUNDS</b>                               |       |                           |                          |
| Consolidated Revenue Fund                         |       | -                         | -                        |
| Capital Development Funds                         |       | -                         | -                        |
| Sinking Funds                                     |       | -                         | -                        |

Accompanying notes are Integral part of these Statements

## SOKOTO STATE GOVERNMENT

|   |    |                           |                          |
|---|----|---------------------------|--------------------------|
| Trust and Other Public Funds              |    | -                         | -                        |
| <b>Total Public Funds</b>                 |    | -                         | -                        |
| <br>                                      |    |                           |                          |
| <b>EXTERNAL AND INTERNAL LOANS</b>        |    |                           |                          |
| External Loans: FGN/STATE/LGC             | 19 | 16,397,988,018.87         | 16,404,736,049.44        |
| FGN/STATE/LGC Bonds and Treasury Bonds    | 20 | -                         | -                        |
| Nigerian Treasury Bills (NTB)             | 21 | -                         | -                        |
| Development Loan Stock                    | 22 | -                         | -                        |
| Other Internal Loans (Promissory Note)    | 23 | -                         | -                        |
| Internal Loans from Other Funds           | 24 | 90,595,002,766.24         | 71,290,133,242.97        |
| <b>TOTAL EXTERNAL AND INTERNAL LOANS</b>  |    | <b>106,992,990,785.11</b> | <b>87,694,869,292.41</b> |
| <br>                                      |    |                           |                          |
| <b>OTHER LIABILITIES</b>                  |    |                           |                          |
| Deposits                                  | 12 | -                         | -                        |
| Creditors                                 | 12 | 2,257,432.71              | 1,897,368.13             |
| <b>Sub - Total Other Liabilities</b>      |    | <b>2,257,432.71</b>       | <b>1,897,368.13</b>      |
| <b>TOTAL OTHER LIABILITIES</b>            |    | <b>106,995,248,217.82</b> | <b>87,696,766,660.54</b> |
| <b>TOTAL PUBLIC FUNDS AND LIABILITIES</b> |    | <b>106,995,248,217.82</b> | <b>87,696,766,660.54</b> |

The Accompanying Notes form part of these Statements



**Umar B. Ahmad Tambuwal** FCNA, FCPA, FTIM  
**(Jekadan Tambuwal)**  
**Sokoto State Accountant General**

Accompanying notes are Integral part of these Statements

# SOKOTO STATE GOVERNMENT

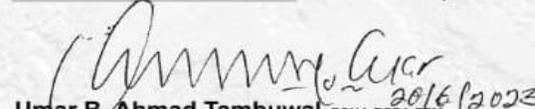


STATEMENT NO 3  
SOKOTO STATE GOVERNMENT OF NIGERIA  
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER,2022

| ACTUAL 2021              | DESCRIPTION  | NOTES | ACTUAL 2022               | FINAL BUDGET 2022         | SUPPLEMENTARY BUDGET 2022 | VARIANCE          |
|--------------------------|--|-------|---------------------------|---------------------------|---------------------------|-------------------|
| 2,807,514,699.12         | <b>Opening Balance</b>   |       | <b>2,987,740,310.67</b>   | -                         | -                         | 2,987,740,310.67  |
|                          | <b>ADD: REVENUE</b>  |       |                           |                           |                           |                   |
| 42,818,631,302.61        | Statutory Allocation: FAAC                                       |       | 42,291,254,258.81         | 54,189,175,520.00         | -                         | 11,897,921,261.19 |
| 22,002,221,731.28        | Value Added Tax  |       | 26,176,856,721.30         | 20,538,635,803.00         | -                         | 5,638,220,918.30  |
| <b>64,820,853,033.89</b> | <b>Sub - Total - Statutory Allocation</b>                        |       | <b>68,468,110,980.11</b>  | <b>74,727,811,323.00</b>  | -                         | 6,259,700,342.89  |
|                          | <b>INDEPENDENT REVENUE</b>                                       |       |                           |                           |                           |                   |
| 14,873,947,702.37        | Direct Taxes   | 2     | 17,126,512,830.88         | 12,701,134,000.53         | -                         | 4,425,378,830.35  |
| 51,606,570.16            | Licences   | 2     | 125,212,734.00            | 415,112,650.00            | -                         | 289,899,916.00    |
| -                        | Mining Rents   | 2     | 717,000.00                | 33,000,000.00             | -                         | 32,283,000.00     |
| 2,473,079,494.16         | Fees   | 2     | 2,473,079,494.16          | 3,054,671,232.06          | -                         | 581,591,737.90    |
| 1,596,100.00             | Fines  | 2     | 78,043,799.11             | 145,700,000.00            | -                         | 67,656,200.89     |
| 4,724,342,579.55         | Sales  | 2     | 2,100,731,786.51          | 4,543,290,905.12          | -                         | 2,442,559,118.61  |
| 868,337,885.38           | Earnings   | 2     | 69,450,784.09             | 795,274,850.00            | -                         | 725,824,065.91    |
| 22,328,600.00            | Rent of Government Buildings                                     | 2     | 1,488,526.08              | 220,000,000.00            | -                         | 218,511,473.92    |
| 248,525,829.15           | Rent on Lands and Others   | 2     | 27,980,822.50             | 952,750,000.00            | -                         | 924,769,177.50    |
| 299,234,997.36           | Repayment General  | 2     | 776,244,081.17            | 2,819,899,132.92          | -                         | 2,043,655,051.75  |
| 200,000,000.00           | Investment Income  | 2     | 148,000,200.00            | 165,000,000.00            | -                         | 16,999,800.00     |
| -                        | Interest Earned  | 2     | -                         | 41,250,000.00             | -                         | 41,250,000.00     |
| -                        | Extraordinary Items  | 2     | 183,267,042.94            | -                         | -                         | 183,267,042.94    |
| <b>23,762,999,758.13</b> | <b>Sub - Total Independent Revenue</b>                           |       | <b>23,110,729,101.44</b>  | <b>25,887,082,770.63</b>  | -                         | 2,776,353,669.19  |
| <b>8,295,551,124.88</b>  | <b>Other Revenue Sources of the State Government</b>             | 3     | <b>23,367,870,215.90</b>  | <b>25,835,000,000.00</b>  | -                         | 2,467,129,784.10  |
| <b>96,879,403,916.90</b> | <b>TOTAL REVENUE</b>   |       | <b>114,946,710,297.45</b> | <b>126,449,894,093.63</b> | -                         | 11,503,183,796.18 |
| <b>99,686,918,616.02</b> | <b>TOTAL FUNDS AVAILABLE</b>                                     |       | <b>117,934,450,608.12</b> | <b>126,449,894,093.63</b> | -                         | 8,515,443,485.51  |
|                          | <b>LESS: EXPENDITURE</b>   |       |                           |                           |                           |                   |
| 33,046,972,741.72        | Personnel Costs (Including Salaries on CRF Charges)              | 4     | 42,022,240,225.30         | 45,040,206,286.34         | -                         | 3,017,966,061.04  |
| -                        | State Contribution to Pension                                    | 5     | -                         | -                         | -                         | -                 |
| 18,009,882,031.98        | Overhead Charges   | 6     | 18,164,262,512.77         | 22,254,600,998.00         | -                         | 4,090,338,485.23  |
| 3,859,880,095.38         | Consolidated Revenue Fund Charges (Including Services Wide Vote) | 7     | 3,899,378,485.59          | 4,200,000,000.00          | -                         | 300,621,514.41    |
| 9,301,645,599.46         | Subvention to Parastatals  | 8     | 9,751,426,530.06          | 18,780,572,000.00         | -                         | 9,029,145,469.94  |
| -                        | Other operating Activities                                       |       | -                         | -                         | -                         | -                 |
| -                        |  |       | -                         | -                         | -                         | -                 |

## SOKOTO STATE GOVERNMENT

|                          |  |    |                           |                           |                          |
|--------------------------|--|----|---------------------------|---------------------------|--------------------------|
|                          | <b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>      | 33 |                           |                           |                          |
| -                        |  |    | -                         | -                         | -                        |
| 670,455,811.25           | Repayments: External Loans (Including Servicing) | 19 | 657,786,145.77            | 10,250,500,000.00         | 9,592,713,854.23         |
| 23,416,328,111.01        | Repayments: Internal Loans (Including Servicing) | 24 | 37,530,503,426.68         | 50,300,342,000.00         | 12,769,838,573.32        |
| <b>88,305,164,390.80</b> | <b>TOTAL EXPENDITURE</b>                         |    | <b>112,025,597,326.17</b> | <b>150,826,221,284.34</b> | <b>38,800,623,958.17</b> |
| <b>11,381,754,225.22</b> | <b>OPERATING BALANCE</b>                         |    | <b>5,908,853,281.95 -</b> | <b>24,376,327,190.71</b>  | <b>30,285,180,472.66</b> |
|                          | <b>APPROPRIATIONS/TRANSFERS</b>                  |    |                           |                           |                          |
| <b>8,394,013,914.55</b>  | Transfer to Capital Development Fund             |    | 5,381,657,183.13          | 28,385,233,032.29         | 23,003,575,849.16        |
|                          | Transfer to Sinking Fund                         |    | -                         | -                         | -                        |
| -                        | Other Transfer                                   |    | -                         | -                         | -                        |
| <b>8,394,013,914.55</b>  | <b>Total Transfers</b>                           |    | <b>5,381,657,183.13</b>   | <b>28,385,233,032.29</b>  | <b>23,003,575,849.16</b> |
| <b>2,987,740,310.67</b>  | <b>Closing Balance</b>                           |    | <b>527,196,098.82 -</b>   | <b>52,761,560,223.00</b>  | <b>53,288,756,321.82</b> |

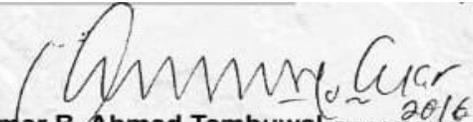
  
**Umar B. Ahmad Tambuwal** FCNA, FCPA, FTM 2016/2023  
**(Jekadan Tambuwal)**  
**Sokoto State Accountant General**

# SOKOTO STATE GOVERNMENT

**STATEMENT NO. 4  
SOKOTO STATE GOVERNMENT OF NIGERIA  
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2022**



| ACTUAL 2021              | NOTES                                   | ACTUAL 2022              | APPROVED BUDGET<br>2022   | SUPPLEMENTARY<br>BUDGET 2022 | VARIANCE                 |
|--------------------------|---|--------------------------|---------------------------|------------------------------|--------------------------|
| 24,908,002,162.25        | <b>Opening Balance</b>                  | 12,237,075,079.66        | -                         | -                            | 12,237,075,079.66        |
|                          | <b>ADD: CAPITAL RECEIPTS</b>            |                          |                           |                              |                          |
| 8,394,013,914.55         | Transfer from Consolidated Revenue Fund | 5,381,657,183.13         | 28,385,233,032.29         | -                            | 23,003,575,849.16        |
| 4,354,714,532.32         | Aids and Grants                         | 4,072,523,287.05         | 22,192,217,531.00         | -                            | 18,119,694,243.95        |
| -                        | External Loans                          | -                        | -                         | -                            | -                        |
| 36,959,648,669.89        | Internal Loans                          | 56,835,372,950.01        | 60,550,842,000.00         | -                            | 3,715,469,049.99         |
| <b>49,708,377,116.76</b> | <b>Total Receipts</b>                   | <b>66,289,553,420.19</b> | <b>111,128,292,563.29</b> | -                            | <b>44,838,739,143.10</b> |
| <b>74,616,379,279.01</b> | <b>Total Capital Funds Available</b>    | <b>78,526,628,499.85</b> | <b>111,128,292,563.29</b> | -                            | <b>32,601,664,063.44</b> |
|                          | <b>LESS: CAPITAL EXPENDITURE</b>        |                          |                           |                              |                          |
| 4,635,335,323.64         | Administrative Sector                   | 13,141,831,753.09        | 15,658,128,508.59         | -                            | 2,516,296,755.50         |
| 29,592,986,058.53        | Economic Sector                         | 39,565,215,450.54        | 51,669,587,932.88         | -                            | 12,104,372,482.34        |
| 150,000,000.00           | law and Justice                         | 2,000,000,000.00         | 5,277,650,000.00          | -                            | 3,277,650,000.00         |
| 3,029,594,234.62         | Regional Development                    | -                        | -                         | -                            | -                        |
| 24,971,388,582.56        | Social Service Sector                   | 21,289,452,299.61        | 38,522,926,121.82         | -                            | 17,233,473,822.21        |
| -                        | Funded from Aids and Grants             | -                        | -                         | -                            | -                        |
| <b>62,379,304,199.35</b> | <b>TOTAL CAPITAL EXPENDITURE</b>        | <b>75,996,499,503.24</b> | <b>111,128,292,563.29</b> | -                            | <b>35,131,793,060.05</b> |
| 12,237,075,079.66        | <b>Closing Balance</b>                  | 2,530,128,996.61         | 0.00                      | -                            | 2,530,128,996.61         |

  
**Umar B. Ahmad Tambuwal** FCNA, FCPA, FTM  
 (Jekadan Tambuwal)  
**Sokoto State Accountant General**

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
GENERAL NOTES**

NOTES NO. 1-24

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2022

| NOTE  | DETAILS   | REF NOTE              | AMOUNT                   |                          | AMOUNT                   |                          |                             |
|---|---|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
|   |   |                       | N                        | N                        | N                        | N                        |                             |
| 1   | <b>A. Share Of Statutory Allocation From FAAC</b>         |                       |                          |                          |                          |                          |                             |
|   | Net Share of Statutory Allocation From FAAC               | A                     | 26,614,501,729.93        |                          |                          |                          |                             |
|   | Add Deductions at Source for Loan Re-payment              | B                     | 15,223,368,160.16        |                          |                          |                          |                             |
|   | Add Additional Statutory Allocation                       | C                     | 453,384,368.72           |                          | 42,291,254,258.81        |                          |                             |
|   | Share of Statutory Other Agencies                         | D                     |                          |                          |                          | -                        |                             |
|   | <b>Total (Gross) FAAC Allocation to State Government</b>  |                       |                          |                          | <b>42,291,254,258.81</b> |                          |                             |
|   | <b>B. Value Added Tax</b>                                 |                       |                          |                          |                          |                          |                             |
|   | Share of Value Added Tax (VAT)                            | E                     |                          |                          | 26,176,856,721.30        |                          |                             |
| 2   | <b>Internally Generated Revenue (Independent Revenue)</b> |                       |                          | <b>Actual 2022</b>       | <b>Budget 2022</b>       | <b>Variance</b>          | <b>Actual Previous Year</b> |
|   | <b>Direct Taxes</b>                                       |                       |                          |                          |                          |                          |                             |
|   | <b>Sokoto Taxes</b>                                       |                       |                          |                          |                          |                          |                             |
|   | Sokoto State Board of Internal Revenue                    |                       | 12,914,706,932.70        | 10,054,734,000.53        | -2,859,972,932.17        | 8,094,826,151.81         |                             |
|   | Ministry of Finance, Sokoto                               |                       | 4,201,805,898.18         | 3,700,000,000.00         | -501,805,898.18          | 5,332,274,528.06         |                             |
|   | Ministry of Agriculture                                   |                       | 10,000,000.00            | 110,550,000.00           | 100,550,000.00           | 488,000.00               |                             |
|   | Sokoto Geographic Information System                      |                       |                          | 419,650,000.00           | 419,650,000.00           |                          |                             |
|   | <b>Total - Direct Taxes</b>                               |                       | <b>17,126,512,830.88</b> | <b>14,284,934,000.53</b> | <b>-2,841,578,830.35</b> | <b>13,427,588,679.87</b> |                             |
|   |   |                       |                          |                          | 0.00                     |                          |                             |
|   |   |                       |                          |                          | 0.00                     |                          |                             |
|   | <b>Licences</b>   |                       |                          |                          |                          |                          |                             |
|   | Sokoto State Board of Internal Revenue                    |                       | 122,455,234.00           | 313,500,000.00           | 191,044,766.00           | 39,336,197.00            |                             |
|   | Ministry of Basic Education                               |                       | -                        | 55,000,000.00            | 55,000,000.00            | 8,980,000.00             |                             |
|   | Ministry for Higher Education                             |                       | 2,510,000.00             | 55,000,000.00            | 52,490,000.00            | -                        |                             |
|   | Ministry of Health  |                       | 247,500.00               | 5,555,000.00             | 5,307,500.00             | 3,864,000.00             |                             |
|   | Ministry of Information                                   |                       | -                        | 1,100,000.00             | 1,100,000.00             | 40,000.00                |                             |
|   | Ministry of Animal Health                                 |                       | -                        | 13,337,500.00            | 13,337,500.00            | 16,500.00                |                             |
|   | Min. of Water Resources                                   |                       |                          | 5,500,000.00             | 5,500,000.00             |                          |                             |
|   | Ministry of Works & Transport                             |                       |                          | 50,990,000.00            | 50,990,000.00            |                          |                             |
|   | Ministry of Social Welfare                                |                       | 108,500.00               | 3,080,150.00             | 2,971,650.00             |                          |                             |
|   | Ministry for Home Affairs                                 |                       | 300,000.00               | 2,750,000.00             | 2,450,000.00             |                          |                             |
|   | Min. of Agriculture                                       |                       | 10,000,000.00            | 11,220,000.00            | 1,220,000.00             |                          |                             |
| Sokoto Urban and Regional Planning Board    |   |                       | 2,200,000.00             | 2,200,000.00             |                          |                          |                             |
| <b>Total Licences</b>                       |   | <b>125,212,734.00</b> | <b>429,055,000.00</b>    | <b>303,842,266.00</b>    |                          |                          |                             |
|   |   |                       |                          | 0.00                     |                          |                          |                             |
|   |   |                       |                          | 0.00                     |                          |                          |                             |
| <b>Mining Rents</b>                         |   |                       |                          |                          |                          |                          |                             |
| Min. for Solid Minerals & Natural Resources |   | 717,000.00            | 68,520,000.00            | 67,803,000.00            | 52,236,697.00            |                          |                             |
| <b>Total Mining Rents</b>                   |   | <b>717,000.00</b>     | <b>68,520,000.00</b>     | <b>67,803,000.00</b>     |                          |                          |                             |
|   |   |                       |                          | 0.00                     |                          |                          |                             |

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
GENERAL NOTES**

|   |                         |                         |                       |                         |
|---|-------------------------|-------------------------|-----------------------|-------------------------|
| Royalties   | -                       | -                       | 0.00                  | -                       |
|   | -                       | -                       | 0.00                  |                         |
| <b>Total Royalties</b>  | -                       | -                       | 0.00                  |                         |
| <b>Fees</b>   |                         |                         |                       |                         |
| Sharia'ah Court of Appeal, Sokoto                             | 2,413,620.92            | 25,250,000.00           | 22,836,379.08         |                         |
| Sokoto State Board of Internal Revenue                        | 1,680,962.00            | 32,500,000.00           | 30,819,038.00         |                         |
| Sokoto State Fire Service                                     | 215,071.00              | 20,000,000.00           | 19,784,929.00         | 2,246,095.26            |
| Ministry of Environment                                       | 2,225,000.00            | 23,000,000.00           | 20,775,000.00         | 17,957,297.11           |
| Sokoto Urban and Regional Planning Board                      | 4,180,000.00            | 290,500,000.00          | 286,320,000.00        | 213,062.87              |
| Ministry of Health  | 157,060,115.00          | 25,550,000.00           | -131,510,115.00       | 948,417.68              |
| High Court of Justice   | 4,855,776.39            | 20,000,000.00           | 15,144,223.61         | 6,869,837.87            |
| Sokoto Central market   | 177,010,321.00          | 179,000,000.00          | 1,989,679.00          | -                       |
| Ministry of Commerce and Industry                             | 76,231,099.00           | 80,400,000.00           | 4,168,901.00          | 480,225.24              |
| Ministry for Basic Education                                  | 450,115,600.00          | 100,000.00              | -450,015,600.00       | 78,000,000.00           |
| Shehu Shagari College of Education, Sokoto                    | 104,936,686.00          | 189,700,000.00          | 84,763,314.00         | 626,160.59              |
| College of Legal and Islamic Studies                          | 8,047,157.00            | 20,000,000.00           | 11,952,843.00         | -                       |
| Sokoto State University                                       | 763,740,317.25          | 180,000,000.00          | -583,740,317.25       | 154,568,013.00          |
| State College of Basic and Remedial Studies                   | 5,634,806.00            | 20,000,000.00           | 14,365,194.00         | -                       |
| Sultan Abdulrahman School of Health Technology                | 7,750,011.00            | 150,000,000.00          | 142,249,989.00        | -                       |
| Umaru Ali Shinkafi Polytechnic Sokoto                         | 416,257,210.00          | 150,000.00              | -416,107,210.00       | 5,428,304.02            |
| College of Nursing, Sokoto                                    | 61,349,440.00           | 50,000,000.00           | -11,349,440.00        | 86,564,000.00           |
| College of Nursing Sciences Tambuwal                          | 37,949,736.00           | 25,000,000.00           | -12,949,736.00        | 158,258,300.00          |
| College of Agriculture, Sokoto                                | 6,326,201.00            | 20,000,000.00           | 13,673,799.00         | 43,115,597.91           |
| Ministry of Women Affairs                                     | 20,000.00               | 550,000.00              | 530,000.00            | -                       |
| Sokoto State Water Board                                      | 171,738,415.00          | 408,000,000.00          | 236,261,585.00        | -                       |
| Bureau for Public Procurement and Price Intelligence (BPP&PI) | 2,015,200.00            | 450,000,000.00          | 447,984,800.00        | 20,000.00               |
| Sokoto Environmental Protection Agency (S. E. P. A.)          | 599,150.00              | 2,000,000.00            | 1,400,850.00          | 319,287,142.52          |
| Sokoto Geographic Information System                          | 10,727,599.60           | 175,000,000.00          | 164,272,400.40        | -                       |
| Ministry of Land and Housing                                  | -                       | -                       | 0.00                  | -                       |
| Ministry for Higher Education                                 | -                       | -                       | 0.00                  | -                       |
| Sltan Maccido Institute of Quran & General studies            | -                       | -                       | 0.00                  | 53,964,611.50           |
| <b>Total Fees</b>   | <b>2,473,079,494.16</b> | <b>2,386,700,000.00</b> | <b>-86,379,494.16</b> | <b>4,929,814.07</b>     |
|   |                         |                         |                       | <b>80,345,110.00</b>    |
|   |                         |                         |                       | <b>1,013,821,989.64</b> |
| <b>Fines</b>  |                         |                         |                       |                         |
| Sharia'ah Court of Appeal, Sokoto                             | -                       | 173,255,000.00          | 173,255,000.00        |                         |
| High Court of Justice   | 78,043,799.11           | 200,350,000.00          | 122,306,200.89        |                         |
| Ministry of Works and Transport                               | -                       | 50,990,000.00           | 50,990,000.00         | 1,918,430.00            |
| <b>Total Fines</b>  | <b>78,043,799.11</b>    | <b>424,595,000.00</b>   | <b>346,551,200.89</b> | <b>7,191,200.00</b>     |
|   |                         |                         |                       | <b>8,310,251.00</b>     |
|   |                         |                         |                       | <b>17,419,881.00</b>    |
| <b>Sales</b>  |                         |                         |                       |                         |
| Ministry of Finance, Sokoto                                   | 286,136,544.55          | 1,844,220,772.84        | 1,558,084,228.29      |                         |
| Ministry of Agriculture                                       | 40,138,385.00           | 2,442,548,632.28        | 2,402,410,247.28      |                         |
| Ministry of Justice   | -                       | 62,666,000.00           | 62,666,000.00         | 412,172,824.60          |
| Ministry of Animal Health                                     | -                       | 24,887,500.00           | 24,887,500.00         | 500,000.00              |
| Ministry of Environment                                       | -                       | 5,000,000.00            | 5,000,000.00          | -                       |
| FASCO   | 2,058,546,351.51        | 2,263,421,132.28        | 204,874,780.77        | -                       |
| Sokoto Geographic Information System                          | 2,047,050.00            | 61,666,000.00           | 59,618,950.00         | -                       |

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
GENERAL NOTES**

|   |                         |                         |                         |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| Teachers Service Board                                  | -                       | 20,000.00               | 20,000.00               | 2,105,128,354.00        |
| <b>Total Sales</b>                                      | <b>2,100,731,786.51</b> | <b>4,860,189,264.56</b> | <b>2,759,457,478.05</b> | -                       |
| <b>Earnings</b>   |                         |                         | 0.00                    | <b>2,519,638,480.63</b> |
| Orthopedic Hospital Wamakko                             | -                       | 16,500,000.00           | 16,500,000.00           |                         |
| Specialist Hospital                                     | 350,000.00              | 15,400,000.00           | 15,050,000.00           |                         |
| Ministry of Commerce and Industry                       | 69,100,784.09           | 33,000,000.00           | -36,100,784.09          | 1,129,900.00            |
| Rima Radio  | -                       | 100,000,000.00          | 100,000,000.00          | -                       |
| Rima Television (RTV)                                   | -                       | 100,000,000.00          | 100,000,000.00          | 385,521,556.00          |
| Government Printing                                     | -                       | 5,000,000.00            | 5,000,000.00            | 80,256,784.00           |
| Ministry of Basic Education                             | -                       | -                       | 0.00                    | 20,005,700.00           |
| Parks and Garden  | -                       | 619,800.00              | 619,800.00              | 89,831.91               |
| Sokoto Environmental Protection Agency (SEPA)           | -                       | 10,000,000.00           | 10,000,000.00           | 1,000,000.00            |
| Waziri Junaid History Bureau                            | -                       | -                       | 0.00                    | 151,770.00              |
| SULTAN MACCIDO INSTITUTE FOR QUR'ANIC & GENERAL STUDIES | -                       | 10,000,000.00           | 10,000,000.00           |                         |
| State Library Board                                     | -                       | 55,000.00               | 55,000.00               |                         |
| Min. for Women Affairs                                  | -                       | 4,000,000.00            | 4,000,000.00            |                         |
| Ministry of Establishment and Pension Matters           | -                       | 4,000,000.00            | 4,000,000.00            |                         |
| Ministry of Youth and Sports Development                | -                       | 619,800.00              | 619,800.00              |                         |
| <b>Total Earnings</b>                                   | <b>69,450,784.09</b>    | <b>269,900,000.00</b>   | <b>200,449,215.91</b>   | 105,168.09              |
| <b>Sales/Rent of Government Buildings</b>               |                         |                         |                         | 24,000.00               |
| Political Affairs/SSG Office                            | -                       | 55,000,000.00           | 55,000,000.00           | <b>488,284,710.00</b>   |
| Sokoto State Housing Corporation                        | 1,488,526.08            | 55,000,000.00           | 53,511,473.92           |                         |
| Ministry of Land and Housing                            | -                       | 55,000,000.00           | 55,000,000.00           | -                       |
| Liaison Office ABUJA/KADUNA/LAGOS                       | -                       | 55,000,000.00           | 55,000,000.00           | 13,241,600.00           |
| <b>Total Sales/Rent of Government Buildings</b>         | <b>1,488,526.08</b>     | <b>165,000,000.00</b>   | <b>163,511,473.92</b>   | 1,648,191.00            |
| <b>Sale/Rent on Lands and Others:</b>                   |                         |                         |                         | 42,000.00               |
| Ministry of Land and Housing                            | -                       | 173,750,000.00          | 173,750,000.00          | <b>14,931,791.00</b>    |
| Sokoto Geographic Information System                    | 0.00                    | 1,325,500,000.00        | 1,325,500,000.00        |                         |
| Sokoto Urban and Regional Planning Board                | 1,461,600.00            | 165,000,000.00          | 163,538,400.00          | -                       |
| Min. of Youth and Sport Development                     | 26,519,222.50           | 553,500,000.00          | 526,980,777.50          |                         |
| <b>Total Sale/Rent on Lands and Others</b>              | <b>27,980,822.50</b>    | <b>1,499,250,000.00</b> | <b>1,471,269,177.50</b> | -                       |
| <b>Repayments</b>                                       |                         |                         | 0.00                    | 441,612,078.38          |
| Ministry of Finance, Sokoto                             | 776,244,081.17          | 3,451,511,822.93        | 2,675,267,741.76        | <b>441,612,078.38</b>   |
| Sokoto Poverty Reduction Agency (S.P.O.R.A.)            | -                       | 41,250,000.00           | 41,250,000.00           |                         |
| <b>Total Repayments</b>                                 | <b>776,244,081.17</b>   | <b>3,451,511,822.93</b> | <b>2,675,267,741.76</b> | 476,397,178.98          |
| <b>Investment Income</b>                                |                         |                         |                         | <b>476,397,178.98</b>   |
| Ministry of Finance, Sokoto                             | 148,000,200.00          | 41,250,000.00           | -106,750,200.00         |                         |
| <b>Total Investment Income</b>                          | <b>148,000,200.00</b>   | <b>41,250,000.00</b>    | <b>-106,750,200.00</b>  | 768,213,484.74          |
| <b>Interest Earned</b>                                  |                         |                         |                         | <b>768,213,484.74</b>   |
| Ministry of Finance, Sokoto                             | -                       | -                       | 0.00                    |                         |
| <b>Total Interest Earned</b>                            | -                       | -                       | 0.00                    | 2,459,465.33            |
| <b>Extra Ordinary Items</b>                             |                         |                         |                         | <b>2,459,465.33</b>     |
| Sokoto State Board of Internal Revenue                  | 183,267,042.94          | 5,500,000.00            | -177,767,042.94         |                         |
| <b>Total Extra Ordinary Items</b>                       | <b>183,267,042.94</b>   | <b>5,500,000.00</b>     | <b>-177,767,042.94</b>  |                         |

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**3 Other Revenue Sources of the Sokoto State Government:**

|                                    | Actual                   | Budget                   | Variance                |
|------------------------------------|--------------------------|--------------------------|-------------------------|
| Ministry of Finance, Sokoto        | 23,367,870,215.90        | 25,835,000,000.00        | 2,467,129,784.10        |
| <b>Total Other Revenue Sources</b> | <b>23,367,870,215.90</b> | <b>25,835,000,000.00</b> | <b>2,467,129,784.10</b> |

**4 A- Total Personnel Cost (Including Salaries directly to CRF in Note 4 B below):**

|  | Actual 2022              | Budget 2022              | Variance                |
|--|--------------------------|--------------------------|-------------------------|
| <b>Administrative Sector</b>                         | -                        | -                        | -                       |
| Government House                                     | 189,152,630.32           | 192,661,877.86           | 3,509,247.54            |
| Office of the Deputy Governor                        | 9,904,842.24             | 11,590,999.00            | 1,686,156.76            |
| State Emergency Management Agency (SEMA)             | 3,300,000.00             | 5,000,000.00             | 1,700,000.00            |
| Bureau for Public Procurement and Price Intelligence | 8,761,000.82             | 12,234,005.00            | 3,473,004.18            |
| POVERTY REDUCTION PROGRAMME                          | 26,501,997.59            | 26,882,614.54            | 380,616.95              |
| SOSACAT  | 39,116,065.33            | 40,954,320.00            | 1,838,254.67            |
| Primary School Staff Pension Board                   | 24,043,658.27            | 25,338,250.00            | 1,294,591.73            |
| Pilgrims Welfare Agency                              | 27,855,760.99            | 30,521,094.01            | 2,665,333.02            |
| Ministry for Special Duties                          | -                        | 7,752,138.00             | 7,752,138.00            |
| Fire Service   | 171,221,843.74           | 172,996,441.44           | 1,774,597.70            |
| SSG'S Office   | 2,953,686,576.00         | 4,896,670,245.17         | 1,942,983,669.17        |
| Liaison Office ABUJA                                 | 29,435,853.92            | 31,778,792.83            | 2,342,938.91            |
| Sokoto State House of Assembly                       | 426,406,366.87           | 430,000,000.00           | 3,593,633.13            |
| House of Assembly Service Commission                 | 65,065,244.58            | 69,821,305.00            | 4,756,060.42            |
| Ministry of Information                              | 57,789,819.38            | 58,104,646.00            | 314,826.62              |
| Sokoto State Televison (Rtv)                         | 84,981,074.45            | 85,012,120.00            | 31,045.55               |
| Rima radio   | 100,739,466.71           | 101,212,341.20           | 472,874.49              |
| Government Printing Press                            | 18,577,135.54            | 20,805,333.25            | 2,228,197.71            |
| Waziri Junaidu Hist. & Culture Bureau                | 77,663,917.90            | 78,608,333.00            | 944,415.10              |
| State Newspaper Comp.(The PATH)                      | 75,152,836.94            | 77,077,158.50            | 1,924,321.56            |
| Office of Head of Service                            | 722,710,895.33           | 723,992,673.38           | 1,281,778.05            |
| Office of Auditor General                            | 160,282,740.30           | 161,867,209.02           | 1,584,468.72            |
| Local Government Audit                               | 39,958,554.71            | 41,608,219.00            | 1,649,664.29            |
| Civil Service Commission                             | 48,338,451.40            | 49,882,614.54            | 1,544,163.14            |
| Local Government Service Commission                  | 51,499,441.93            | 56,222,982.50            | 4,723,540.57            |
| Local Government Pension Board                       | 28,765,523.39            | 29,789,854.40            | 1,024,331.01            |
| Sokoto State Independent Electoral Commission        | 76,107,670.62            | 78,431,628.00            | 2,323,957.38            |
| Ministry for Home Affairs                            | 884,294,383.57           | 885,846,838.62           | 1,552,455.05            |
| Ministry Careers & Special Services                  | 38,665,355.04            | 44,369,817.77            | 5,704,462.73            |
| Ministry for Religious Affairs                       | 58,913,123.37            | 65,357,198.38            | 6,444,075.01            |
| ZAKAT and Endowment Commission (WAQF)                | 5,833,500.06             | 6,000,000.00             | 166,499.94              |
| Hisbah Board Sokoto                                  | 5,833,500.06             | 6,000,000.00             | 166,499.94              |
| Ministry of Establishment and Pensions               | 5,462,304,089.68         | 5,472,565,601.37         | 10,261,511.69           |
| <b>Sub Total</b>                                     | <b>11,972,863,321.05</b> | <b>13,996,956,651.78</b> | <b>2,024,093,330.73</b> |

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**Economic Sector**

|  |                         |                         |                       |
|--|-------------------------|-------------------------|-----------------------|
| Ministry of Agriculture & Natural Resource       | 136,767,163.50          | 141,900,033.00          | 5,132,869.50          |
| College of Agriculture Wurno                     | 204,909,740.37          | 205,075,690.31          | 165,949.94            |
| S. A. D. P                                       | 203,993,134.91          | 205,591,863.55          | 1,598,728.64          |
| IFAD   | 10,000,482.00           | 10,465,926.95           | 465,444.95            |
| AFFORESTATION PROGRAMME                          | 14,000,000.00           | 15,338,250.00           | 1,338,250.00          |
| FASCO  | 34,814,027.93           | 46,510,520.61           | 11,696,492.68         |
| Ministry of Finance                              | 866,733,131.46          | 868,000,000.00          | 1,266,868.54          |
| Office of Accountant General                     | 111,769,009.42          | 120,000,000.00          | 8,230,990.58          |
| Board of Internal Revenue                        | 76,951,051.84           | 87,100,000.00           | 10,148,948.16         |
| Ministry of Commerce and Industry                | 67,246,934.72           | 69,034,377.10           | 1,787,442.38          |
| Commodity Board                                  | 6,051,571.72            | 8,270,200.00            | 2,218,628.28          |
| Sokoto State SME Development Agency              | 12,922,178.60           | 13,587,827.16           | 665,648.56            |
| Sokoto Central Market                            | 450,000.00              | 1,233,224.00            | 783,224.00            |
| Fiscal Responsibility Commission                 | 6,307,100.61            | 7,000,000.00            | 692,899.39            |
| Ministry of Science and Technology               | 1,165,662,160.86        | 1,167,400,630.27        | 1,738,469.41          |
| Ministry of Energy                               | 43,120,937.88           | 45,523,753.00           | 2,402,815.12          |
| Ministry of Works & Transport                    | 376,778,031.40          | 377,592,292.16          | 814,260.76            |
| Sokoto Road Maintenance Agency                   | 35,571,190.71           | 40,496,675.30           | 4,925,484.59          |
| Works School Sokoto                              | 6,049,980.60            | 8,034,250.46            | 1,984,269.86          |
| SECCO  | 15,976,282.62           | 17,392,330.47           | 1,416,047.85          |
| Ministry of Culture & Tourism                    | -                       | 22,695,290.88           | 22,695,290.88         |
| Ministry of Budget and Economic Planning         | 97,939,218.78           | 101,934,841.70          | 3,995,622.92          |
| State Bureau of Statistics                       | -                       | 15,120,458.56           | 15,120,458.56         |
| Ministry of Solid Minerals and Natural Resources | 54,115,652.12           | 55,554,316.61           | 1,438,664.49          |
| Ministry of Water Resources                      | 158,897,344.89          | 172,000,000.00          | 13,102,655.11         |
| Water Board                                      | 490,778,759.09          | 510,365,557.00          | 19,586,797.91         |
| Min of Lands and Housing                         | 137,540,162.41          | 138,556,712.26          | 1,016,549.85          |
| Sokoto Geographical Information Systems          | -                       | 42,615,885.92           | 42,615,885.92         |
| Surveyor General Office                          | -                       | 12,646,171.00           | 12,646,171.00         |
| Sokoto State Housing Cooperation                 | 20,932,495.87           | 20,944,333.34           | 11,837.47             |
| Sokoto Urban & Reg. Planning Department          | 68,443,471.31           | 74,944,390.00           | 6,500,918.69          |
| Tenancy and Safety of Persons Commission         | 5,833,500.06            | 6,833,500.06            | 1,000,000.00          |
| Ministry of Animals and Fisheries Development    | 706,721,423.19          | 720,000,000.00          | 13,278,576.81         |
| Livestock Development Programme                  | 7,898,462.76            | 9,574,714.00            | 1,676,251.24          |
| Poultry Development Agency                       | -                       | 10,724,540.00           | 10,724,540.00         |
| <b>Sub Total</b>                                 | <b>5,145,174,601.63</b> | <b>5,370,058,555.67</b> | <b>224,883,954.04</b> |

**Law and Justice**

|                                       |                         |                         |                       |
|---------------------------------------|-------------------------|-------------------------|-----------------------|
| JUDICIAL SERVICE COMMISSION           | 49,296,080.49           | 86,300,359.64           | 37,004,279.15         |
| State High Court                      | 274,927,168.94          | 400,000,000.00          | 125,072,831.06        |
| Shari'a Court of Appeal               | 199,891,834.87          | 350,926,965.00          | 151,035,130.13        |
| Ministry of Justice                   | 344,078,557.11          | 345,000,000.00          | 921,442.89            |
| Law Reform Commission                 | 42,534,530.88           | 43,315,250.00           | 780,719.12            |
| Sokoto College of Legal & Islamic St. | 127,427,085.44          | 128,922,668.00          | 1,495,582.56          |
| <b>Sub Total</b>                      | <b>1,038,155,257.73</b> | <b>1,354,465,242.64</b> | <b>316,309,984.91</b> |

**Social Sector**

|  |                |                |               |
|--|----------------|----------------|---------------|
| Ministry of Youth and Sports Development               | 55,055,592.06  | 62,851,121.66  | 7,795,529.60  |
| Commission for Persons Living With Disabilities        | 7,149,029.23   | 22,570,999.00  | 15,421,969.77 |
| Ministry for Women Affairs                             | 87,696,882.48  | 95,000,000.00  | 7,303,117.52  |
| Ministry for Basic Education                           | 615,806,672.22 | 653,850,008.15 | 38,043,335.93 |
| Sultan Maccido Institute for Qur'ani & General Studies | 236,000,000.00 | 265,388,852.52 | 29,388,852.52 |

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|  |                          |                          |                         |
|--|--------------------------|--------------------------|-------------------------|
| State Universal Basic Education Board (SUBEB)      | 232,271,833.22           | 235,914,239.68           | 3,642,406.46            |
| State Agency for Mass Education                    | 101,549,556.72           | 110,989,053.69           | 9,439,496.97            |
| State Agency for Normadic Education1               | 150,146,886.34           | 151,329,652.23           | 1,182,765.89            |
| State Library Board                                | 42,496,309.99            | 43,420,960.00            | 924,650.01              |
| Teachers Service Board(Secondary Edu. Board)       | 4,988,260,336.18         | 4,989,506,462.38         | 1,246,126.20            |
| Female Education Board                             | 36,170,308.49            | 37,028,370.20            | 858,061.71              |
| Ministry for Higher Education                      | 30,592,309.68            | 45,769,221.96            | 15,176,912.28           |
| Sokoto State Polytechnic                           | 1,106,259,473.30         | 1,107,250,000.00         | 990,526.70              |
| Shehu Shagari College of Education                 | 2,363,935,110.79         | 2,400,935,108.70         | 36,999,997.91           |
| State college of basic and remedial studies        | 190,559,446.08           | 192,208,702.42           | 1,649,256.34            |
| Umaru Ali Shinkafi Polytechnic Sokoto              | 1,252,127,330.52         | 1,260,000,000.00         | 7,872,669.48            |
| Arabic & Islamic Education Board                   | 967,241,653.89           | 968,086,761.39           | 845,107.50              |
| Dept. for Scholarship and Students Matters         | 32,715,364.80            | 36,679,620.83            | 3,964,256.03            |
| Ministry of Health                                 | 2,000,599,525.33         | 2,000,600,900.00         | 1,374.67                |
| Sokoto State contributory health care mgt agency   | 2,200,000.00             | 9,750,245.00             | 7,550,245.00            |
| Primary Health Care Development Agency             | 605,218,268.65           | 630,094,736.00           | 24,876,467.35           |
| Specialist Hospital                                | 2,193,686,509.09         | 2,228,932,250.86         | 35,245,741.77           |
| Maryam Abacha W& Child. Hospital                   | 594,641,343.44           | 630,126,576.16           | 35,485,232.72           |
| Noma Hospital                                      | 171,330,765.63           | 173,338,250.00           | 2,007,484.37            |
| Orthopedic Hospital Wamakko                        | 304,529,339.70           | 325,683,728.97           | 21,154,389.27           |
| Hospitals Services Magt. Board                     | 3,354,334,328.73         | 3,362,670,800.00         | 8,336,471.27            |
| College of Nursing Sciences                        | 418,958,310.95           | 420,338,250.00           | 1,379,939.05            |
| School of Midwifery Tambuwal                       | 174,073,590.60           | 175,550,000.00           | 1,476,409.40            |
| Sultan Abdul Rahman Sch. of H/Tech.                | 365,022,031.65           | 378,831,356.00           | 13,809,324.35           |
| Agency for Malaria Control                         | -                        | 13,090,486.00            | 13,090,486.00           |
| Ministry of Environment                            | 90,098,328.02            | 148,461,643.23           | 58,363,315.21           |
| Parks and Gardens Agency                           | 6,245,110.44             | 6,465,578.00             | 220,467.56              |
| S. E. P. A   | 389,230,350.77           | 390,338,250.00           | 1,107,899.23            |
| Ministry for Local Government and Chieftancy       | 127,465,575.33           | 128,054,288.00           | 588,712.67              |
| Ministry of Social Welfare & Community Development | 98,803,855.72            | 98,977,201.95            | 173,346.23              |
| Ministry for Rural Development                     | 156,752,882.97           | 170,121,660.30           | 13,368,777.33           |
| <b>Sub Total</b>                                   | <b>23,549,224,213.01</b> | <b>23,970,205,335.28</b> | <b>420,981,122.27</b>   |
| <b>TOTAL PERSONNEL COST</b>                        | <b>41,705,417,393.42</b> | <b>44,691,685,785.37</b> | <b>2,986,268,391.95</b> |

**B- SALARIES DIRECTLY CHARGED TO CRF (Included in Note 4 A above)**

| 4   | Actual 2022              | Budget 2022              | Variance                |
|---|--------------------------|--------------------------|-------------------------|
| <b>List of Parastatals and Agencies</b>       |                          |                          |                         |
| Chairman INEC                                 | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| State Auditor General                         | 10,570,281.07            | 12,873,117.05            | 2,302,835.98            |
| Auditor General for Local Government          | 10,570,281.07            | 12,873,117.05            | 2,302,835.98            |
| Chairman Civil Service Commission             | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Chairman Local Government Service Commission  | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Chairman Local Government Staff Pension Board | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Chairman Primary Staff Pension Board          | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Chairman Law Reform Commission                | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Judges (Shariah Court of Appeal)              | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Judges (High Court of Justices)               | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Chairman Judicial Service Commission          | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Chairman Zakkat and Endowment Commission      | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| Chairman House Service Commission             | 26,880,206.34            | 29,343,115.17            | 2,462,908.83            |
| <b>Sub Total</b>                              | <b>316,822,831.88</b>    | <b>348,520,500.97</b>    | <b>31,697,669.09</b>    |
| <b>GRAND TOTAL (PC +CRF)</b>                  | <b>42,022,240,225.30</b> | <b>45,040,206,286.34</b> | <b>3,017,966,061.04</b> |

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| 5 | Employer Contribution to Pension According to Sector | Actual 2022 | Amount 2021 |
|---|--|-------------|-------------|
|   | Administrative Sector                                | -           | -           |
|   | Economic Sector                                      | -           | -           |
|   | Law and Justice Sector                               | -           | -           |
|   | Regional Sector                                      | -           | -           |
|   | Social Sector  | -           | -           |
|   | <b>Total Employer Contribution to Pension</b>        | -           | -           |

| 6 | OVERHEAD COST  | Actual 2022             | Budget 2022              | Variance                |
|---|--|-------------------------|--------------------------|-------------------------|
|   | <b>Administrative Sector</b>                         |                         |                          |                         |
|   | Government House                                     | 1,592,843,800.00        | 1,843,156,853.00         | 250,313,053.00          |
|   | Office of the Deputy Governor                        | 249,207,733.91          | 500,000,000.00           | 250,792,266.09          |
|   | SUSTAINABLE DEVELOPMENT GOALS (SDG)                  | 100,000.00              | 100,300,000.00           | 100,200,000.00          |
|   | State Emergency Management Agency (SEMA)             | 7,900,000.00            | 108,000,000.00           | 100,100,000.00          |
|   | Bureau for Public Procurement and Price Intelligence | 1,100,000.00            | 51,300,000.00            | 50,200,000.00           |
|   | POVERTY REDUCTION PROGRAMME                          | 4,050,000.00            | 5,000,000.00             | 950,000.00              |
|   | SOSACAT  | 630,000.00              | 930,000.00               | 300,000.00              |
|   | Primary School Staff Pension Board                   | -                       | 100,000.00               | 100,000.00              |
|   | Pilgrims Welfare Agency                              | 250,000.00              | 300,000.00               | 50,000.00               |
|   | Ministry for Special Duties                          | 20,000,000.00           | 20,500,000.00            | 500,000.00              |
|   | Fire Service   | 10,200,000.00           | 11,000,000.00            | 800,000.00              |
|   | SSG'S Office   | 2,161,723,876.16        | 2,412,500,000.00         | 250,776,123.84          |
|   | Liaison Office ABUJA                                 | 27,000,000.00           | 27,500,000.00            | 500,000.00              |
|   | Sokoto State House of Assembly                       | 956,475,000.00          | 956,575,000.00           | 100,000.00              |
|   | House of Assembly Service Commission                 | 250,000.00              | 300,500.00               | 50,500.00               |
|   | Ministry of Information                              | 107,629,612.00          | 108,577,000.00           | 947,388.00              |
|   | Sokoto State Television (Rtv)                        | 150,000.00              | 280,000.00               | 130,000.00              |
|   | Rima Radio   | 125,000.00              | 500,000.00               | 375,000.00              |
|   | Government Printing Press                            | 25,000.00               | 800,000.00               | 775,000.00              |
|   | Waziri Junaidu Hist. & Culture Bureau                | 1,765,000.00            | 1,800,000.00             | 35,000.00               |
|   | State Newspaper Company (The PATH)                   | 5,000,000.00            | 5,500,000.00             | 500,000.00              |
|   | Office of Head of Service                            | 350,330,008.80          | 351,000,000.00           | 669,991.20              |
|   | Office of Auditor General                            | 58,170,582.00           | 58,200,000.00            | 29,418.00               |
|   | Local Government Audit                               | 3,600,000.00            | 3,709,267.00             | 109,267.00              |
|   | Civil Service Commission                             | 50,000.00               | 840,000.00               | 790,000.00              |
|   | Local Government Service Commission                  | -                       | 500,000.00               | 500,000.00              |
|   | Local Government Pension Board                       | -                       | 500,000.00               | 500,000.00              |
|   | Sokoto State Independent Electoral Commission        | 100,000.00              | 1,000,000.00             | 900,000.00              |
|   | Ministry for Home Affairs                            | 68,400,885.15           | 69,400,985.15            | 1,000,100.00            |
|   | Ministry Careers & Special Services                  | 2,258,384,600.00        | 2,659,228,720.00         | 400,844,120.00          |
|   | Ministry for Religious Affairs                       | 953,877,730.10          | 1,254,400,000.00         | 300,522,269.90          |
|   | ZAKAT and Endowment Commission (WAQF)                | 728,059,544.80          | 729,000,000.00           | 940,455.20              |
|   | Hisbah Board Sokoto                                  | -                       | 5,000,000.00             | 5,000,000.00            |
|   | Ministry of Establishment and Pensions               | -                       | 5,000,000.00             | 5,000,000.00            |
|   | <b>Sub Total</b>                                     | <b>9,567,398,372.92</b> | <b>11,292,698,325.15</b> | <b>1,725,299,952.23</b> |
|   | <b>Economic Sector</b>                               |                         |                          |                         |
|   | Ministry of Agriculture & Natural Resource           | 72,216,000.00           | 73,000,000.00            | 784,000.00              |
|   | College of Agriculture Wurno                         | -                       | 100,000.00               | 100,000.00              |
|   | S. A. D. P   | 250,000.00              | 500,000.00               | 250,000.00              |

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
GENERAL NOTES**

|  |                         |                         |                       |
|--|-------------------------|-------------------------|-----------------------|
| IFAD   | -                       | 500,000.00              | 500,000.00            |
| Nigeria CARES- Fadama Programme                        | -                       | 500,000.00              | 500,000.00            |
| AFFORESTATION PROGRAMME                                | 50,000.00               | 700,000.00              | 650,000.00            |
| FASCO  | 100,000.00              | 350,000.00              | 250,000.00            |
| Ministry of Finance                                    | 882,206,809.76          | 982,506,809.76          | 100,300,000.00        |
| Office of Accountant General                           | 83,951,500.00           | 284,000,000.00          | 200,048,500.00        |
| Board of Internal Revenue                              | 75,780,913.75           | 76,000,000.00           | 219,086.25            |
| Ministry of Commerce and Industry                      | 31,015,000.00           | 32,000,000.00           | 985,000.00            |
| Commodity Board  | 3,150,000.00            | 4,000,000.00            | 850,000.00            |
| Sokoto State SME Development Agency                    | 31,182,000.00           | 32,000,000.00           | 818,000.00            |
| Sokoto Central Market                                  | 7,484,000.00            | 7,684,000.00            | 200,000.00            |
| Fiscal Responsibility Commission                       | 5,125,000.00            | 5,425,000.00            | 300,000.00            |
| Ministry of Science and Technology                     | 90,369,000.13           | 90,669,000.13           | 300,000.00            |
| Ministry of Energy                                     | 24,150,000.00           | 25,000,000.00           | 850,000.00            |
| Ministry of Works & Transport                          | 164,824,030.60          | 165,000,000.00          | 175,969.40            |
| Sokoto Road Maintenance Agency                         | 150,000.00              | 250,000.00              | 100,000.00            |
| Works School Sokoto                                    | 50,000.00               | 250,000.00              | 200,000.00            |
| SECCO  | -                       | 250,000.00              | 250,000.00            |
| Ministry of Culture & Tourism                          | 50,000.00               | 350,000.00              | 300,000.00            |
| Ministry of Budget and Economic Planning               | 247,105,560.00          | 247,605,560.00          | 500,000.00            |
| Social Investment Programme                            | 7,945,000.00            | 8,145,000.00            | 200,000.00            |
| State Bureau of Statistics                             | 250,000.00              | 500,000.00              | 250,000.00            |
| UNDP   | -                       | 500,000.00              | 500,000.00            |
| Ministry of Solid Minerals and Natural Resources       | 21,013,000.00           | 22,000,000.00           | 987,000.00            |
| Ministry of Water Resources                            | 28,742,238.19           | 29,742,438.19           | 1,000,200.00          |
| Water Board  | 422,035,476.38          | 423,000,476.38          | 965,000.00            |
| RUWASA   | 100,000.00              | 250,000.00              | 150,000.00            |
| Min of Lands and Housing                               | 250,000.00              | 550,000.00              | 300,000.00            |
| Sokoto Geographical Information Systems                | 300,000.00              | 900,000.00              | 600,000.00            |
| Surveyor General Office                                | 75,000.00               | 500,000.00              | 425,000.00            |
| Sokoto State Housing Cooperation                       | -                       | 500,000.00              | 500,000.00            |
| Sokoto Urban & Reg. Planning Department                | 150,000.00              | 700,000.00              | 550,000.00            |
| Tenancy and Safety of Persons Commission               | 6,228,000.00            | 6,828,000.00            | 600,000.00            |
| Ministry of Animals and Fisheries Development          | 7,477,569.09            | 7,877,569.09            | 400,000.00            |
| Livestock Development Programme                        | 50,000.00               | 500,000.00              | 450,000.00            |
| Poultry Development Agency                             | 6,100,000.00            | 7,000,000.00            | 900,000.00            |
| <b>Sub Total</b>                                       | <b>2,219,926,097.90</b> | <b>2,538,133,853.55</b> | <b>318,207,755.65</b> |
| <b>Law and Justice</b>                                 |                         |                         |                       |
| JUDICIAL SERVICE COMMISSION                            | 10,500,000.00           | 25,300,000.00           | 14,800,000.00         |
| State High Court                                       | 354,427,199.00          | 660,000,000.00          | 305,572,801.00        |
| Shari'a Court of Appeal                                | 65,650,000.00           | 170,000,000.00          | 104,350,000.00        |
| Ministry of Justice                                    | 83,096,500.00           | 283,300,500.00          | 200,204,000.00        |
| Law Reform Commission                                  | 75,000.00               | 5,000,000.00            | 4,925,000.00          |
| Sokoto College of Legal & Islamic St.                  | -                       | 5,000,000.00            | 5,000,000.00          |
| <b>Sub Total</b>                                       | <b>513,748,699.00</b>   | <b>1,148,600,500.00</b> | <b>634,851,801.00</b> |
| <b>Social Sector</b>                                   |                         |                         |                       |
| Ministry of Youth and Sports Development               | 730,343,547.14          | 730,600,000.00          | 256,452.86            |
| Commission for Persons Living With Disabilities        | 239,812,500.00          | 239,900,000.00          | 87,500.00             |
| Ministry for Women Affairs                             | 31,012,000.00           | 31,100,000.00           | 88,000.00             |
| Ministry for Basic Education                           | 622,463,311.25          | 622,708,720.00          | 245,408.75            |
| Sultan Maccido Institute for Qur'ani & General Studies | 50,000,000.00           | 50,200,000.00           | 200,000.00            |

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
GENERAL NOTES**

|  |                          |                          |                         |
|--|--------------------------|--------------------------|-------------------------|
| State Universal Basic Education Board (SUBEB)      | 14,509,490.00            | 14,600,000.00            | 90,510.00               |
| State Agency for Mass Education                    | -                        | 500,000.00               | 500,000.00              |
| State Agency for Normadic Education1               | -                        | 500,000.00               | 500,000.00              |
| State Library Board                                | 50,000.00                | 500,000.00               | 450,000.00              |
| Teachers Service Board(Secondary Edu. Board)       | 320,500.00               | 500,000.00               | 179,500.00              |
| Female Education Board                             | 11,550,000.00            | 11,700,000.00            | 150,000.00              |
| Ministry for Higher Education                      | 19,187,400.00            | 19,500,000.00            | 312,600.00              |
| Shehu Shagari College of Education                 | 410,000,000.00           | 410,100,000.00           | 100,000.00              |
| Sokoto State University                            | 70,000,000.00            | 70,200,000.00            | 200,000.00              |
| State college of basic and remedial studies        | -                        | 500,000.00               | 500,000.00              |
| Umaru Ali Shinkafi Polytechnic Sokoto              | 10,000,000.00            | 10,150,000.00            | 150,000.00              |
| Arabic & Islamic Education Board                   | 100,000.00               | 200,000.00               | 100,000.00              |
| Dept. for Scholarship and Students Matters         | 1,901,192,928.68         | 2,401,300,000.00         | 500,107,071.32          |
| Ministry of Health                                 | 816,264,657.28           | 1,416,600,000.00         | 600,335,342.72          |
| Sokoto State contributory health care mgt agency   | 12,750,000.00            | 12,900,000.00            | 150,000.00              |
| Primary Health Care Development Agency             | 38,491,908.00            | 38,600,000.00            | 108,092.00              |
| Specialist Hospital                                | 7,562,500.00             | 7,650,000.00             | 87,500.00               |
| Maryam Abacha W& Child. Hospital                   | 5,844,250.00             | 6,000,000.00             | 155,750.00              |
| Noma Hospital                                      | 14,500,000.00            | 14,600,000.00            | 100,000.00              |
| Orthopedic Hospital Wamakko                        | 5,625,000.00             | 5,700,000.00             | 75,000.00               |
| Hospitals Services Magt. Board                     | 4,462,500.00             | 4,600,000.00             | 137,500.00              |
| College of Nursing Sciences                        | -                        | 100,000.00               | 100,000.00              |
| School of Midwifery Tambuwal                       | -                        | 100,000.00               | 100,000.00              |
| Sultan AbdulRahman Sch. of H/Tech.                 | -                        | 100,000.00               | 100,000.00              |
| Agency for Malaria Control                         | 436,194,500.60           | 536,350,000.00           | 100,155,499.40          |
| Ministry of Environment                            | 1,750,000.00             | 101,800,000.00           | 100,050,000.00          |
| Parks and Gardens Agency                           | 19,878,750.00            | 20,125,000.00            | 246,250.00              |
| S. E. P. A   | 35,000,000.00            | 35,335,000.00            | 335,000.00              |
| Ministry for Local Government and Chieftancy       | 50,000.00                | 100,000.00               | 50,000.00               |
| Ministry of Social Welfare & Community Development | 354,023,600.00           | 354,100,800.00           | 77,200.00               |
| Ministry for Rural Development                     | 250,000.00               | 105,648,799.30           | 105,398,799.30          |
| <b>Sub Total</b>                                   | <b>5,863,189,342.95</b>  | <b>7,275,168,319.30</b>  | <b>1,411,978,976.35</b> |
| <b>TOTAL OVERHEAD COST</b>                         | <b>18,164,262,512.77</b> | <b>22,254,600,998.00</b> | <b>4,090,338,485.23</b> |

| 7  | CONSOLIDATED REVENUE FUND CHARGES (Including Service Wide Votes) | Actual 2022                   | Budget 2022           | Variance         |
|--|--|-------------------------------|-----------------------|------------------|
|  |  | PENSION AND GRATUITY CIVILIAN | 3,899,378,485.59      | 4,200,000,000.00 |
| PENSION AND GRATUITY JUDICIARY                 | -  | -                             | -                     |                  |
| PENSION AND GRATUITY PARASTATALS               | -  | -                             | -                     |                  |
| SERVICE WIDE VOTES                             | -  | -                             | -                     |                  |
| <b>TOTAL CONSOLIDATED REVENUE FUND CHARGES</b> | <b>3,899,378,485.59</b>  | <b>4,200,000,000.00</b>       | <b>300,621,514.41</b> |                  |

| 8  | SUBVENTION TO PARASTATALS (According to Sector List) | Actual 2022                  | Budget 2022      | Variance |
|--|--|------------------------------|------------------|----------|
|  |  | <b>ADMINISTRATION SECTOR</b> |                  |          |
| <b>Administrative Sector</b>             |  |                              |                  |          |
| Government House                         | 592,843,800.00                                       | 1,093,156,853.00             | 500,313,053.00   |          |
| Office of the Deputy Governor            | 249,207,733.91                                       | 250,000,000.00               | 792,266.09       |          |
| State Emergency Management Agency (SEMA) | 27,900,000.00  | 28,000,000.00                | 100,000.00       |          |
| POVERTY REDUCTION PROGRAMME              | 4,050,000.00   | 4,500,000.00                 | 450,000.00       |          |
| Ministry for Special Duties              | 20,000,000.00  | 20,400,000.00                | 400,000.00       |          |
| S&S' Office                              | 731,723,876.16                                       | 2,232,500,000.00             | 1,500,776,123.84 |          |
| Liaison Office ABUJA                     | 41,000,000.00  | 41,200,000.00                | 200,000.00       |          |

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
GENERAL NOTES**

|  |                         |                         |                         |
|--|-------------------------|-------------------------|-------------------------|
| Sokoto State House of Assembly                   | 656,475,000.00          | 956,738,250.00          | 300,263,250.00          |
| Ministry of Information                          | 107,629,612.00          | 108,077,000.00          | 447,388.00              |
| Waziri Junaidu Hist. & Culture Bureau            | 3,765,000.00            | 4,600,000.00            | 835,000.00              |
| Office of Head of Service                        | 180,330,008.80          | 281,000,000.00          | 100,669,991.20          |
| Office of Auditor General                        | 10,000,000.00           | 10,500,000.00           | 500,000.00              |
| Ministry for Home Affairs                        | 88,400,885.15           | 89,000,000.00           | 599,114.85              |
| Ministry Careers & Special Services              | 758,384,600.00          | 2,559,228,720.00        | 1,800,844,120.00        |
| Ministry for Religious Affairs                   | 453,877,730.10          | 954,000,000.00          | 500,122,269.90          |
| ZAKAT and Endowment Commission (WAQF)            | 328,059,544.80          | 729,000,000.00          | 400,940,455.20          |
| <b>Sub Total</b>                                 | <b>4,253,647,790.92</b> | <b>9,361,900,823.00</b> | <b>5,108,253,032.08</b> |
| <b>Economic Sector</b>                           |                         |                         |                         |
| Ministry of Agriculture & Natural Resource       | 72,216,000.00           | 73,000,000.00           | 784,000.00              |
| Ministry of Finance                              | 182,206,809.76          | 683,000,000.00          | 500,793,190.24          |
| Board of Internal Revenue                        | 75,780,913.75           | 75,800,000.00           | 19,086.25               |
| Ministry of Commerce and Industry                | 31,015,000.00           | 31,500,000.00           | 485,000.00              |
| Commodity Board                                  | 113,150,000.00          | 113,200,000.00          | 50,000.00               |
| Sokoto State SME Development Agency              | 31,182,000.00           | 32,100,000.00           | 918,000.00              |
| Sokoto Central Market                            | 7,484,000.00            | 8,300,000.00            | 816,000.00              |
| Fiscal Responsibility Commission                 | 5,125,000.00            | 5,300,000.00            | 175,000.00              |
| Ministry of Science and Technology               | 90,369,000.13           | 91,000,000.00           | 630,999.87              |
| Ministry of Energy                               | 24,150,000.00           | 25,000,000.00           | 850,000.00              |
| Ministry of Works & Transport                    | 164,824,030.60          | 165,750,000.00          | 925,969.40              |
| Ministry of Budget and Economic Planning         | 147,105,560.00          | 247,450,000.00          | 100,344,440.00          |
| Social Investment Programme                      | 17,945,000.00           | 18,000,000.00           | 55,000.00               |
| Ministry of Solid Minerals and Natural Resources | 21,013,000.00           | 21,250,000.00           | 237,000.00              |
| Ministry of Water Resources                      | 28,742,238.19           | 29,155,000.00           | 412,761.81              |
| Water Board                                      | 322,035,476.38          | 422,729,605.08          | 100,694,128.70          |
| Tenancy and Safety of Persons Commission         | 16,228,000.00           | 17,000,000.00           | 772,000.00              |
| Ministry of Animals and Fisheries Development    | 457,477,569.09          | 458,100,000.00          | 622,430.91              |
| <b>Sub Total</b>                                 | <b>1,808,049,597.90</b> | <b>2,517,634,605.08</b> | <b>205,719,730.69</b>   |
| <b>Law and Justice</b>                           |                         |                         |                         |
| State High Court                                 | 54,427,199.00           | 55,500,000.00           | 1,072,801.00            |
| Shari'a Court of Appeal                          | 16,650,000.00           | 17,700,000.00           | 1,050,000.00            |
| Ministry of Justice                              | 83,096,500.00           | 85,000,000.00           | 1,903,500.00            |
| <b>Sub Total</b>                                 | <b>154,173,699.00</b>   | <b>158,200,000.00</b>   | <b>4,026,301.00</b>     |
| <b>Social Sector</b>                             |                         |                         |                         |
| Ministry of Youth and Sports Development         | 690,343,547.14          | 1,990,600,000.00        | 1,300,256,452.86        |
| Commission for Persons Living With Disabilities  | 9,812,500.00            | 10,500,000.00           | 687,500.00              |
| Ministry for Women Affairs                       | 31,012,000.00           | 32,000,000.00           | 988,000.00              |
| Ministry for Basic Education                     | 322,463,311.25          | 322,708,720.00          | 245,408.75              |
| Female Education Board                           | 11,550,000.00           | 12,100,000.00           | 550,000.00              |
| Ministry for Higher Education                    | 19,187,400.00           | 19,200,000.00           | 12,600.00               |
| Shehu Shagari College of Education               | 10,000,000.00           | 10,090,000.00           | 90,000.00               |
| Dept. for Scholarship and Students Matters       | 901,192,928.68          | 2,401,800,000.00        | 1,500,607,071.32        |
| Ministry of Health                               | 616,264,657.28          | 917,000,000.00          | 300,735,342.72          |
| Sokoto State contributory health care mgt agency | 12,750,000.00           | 13,600,000.00           | 850,000.00              |
| Primary Health Care Development Agency           | 38,491,908.00           | 39,000,000.00           | 508,092.00              |
| Agency for Malaria Control                       | 336,194,500.60          | 336,538,000.00          | 343,499.40              |
| Ministry of Environment                          | 37,390,339.29           | 37,800,000.00           | 409,660.71              |
| Parks and Gardens Agency                         | 159,878,750.00          | 160,000,000.00          | 121,250.00              |

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
GENERAL NOTES**

|  |                         |                          |                         |
|--|-------------------------|--------------------------|-------------------------|
| S. E. P. A   | 85,000,000.00           | 85,200,000.00            | 200,000.00              |
| Ministry of Social Welfare & Community Development | 254,023,600.00          | 354,699,851.92           | 100,676,251.92          |
| <b>Sub Total</b>                                   | <b>3,535,555,442.24</b> | <b>6,742,836,571.92</b>  | <b>3,207,281,129.68</b> |
| <b>TOTAL SUBVENTION TO PARASTATALS</b>             | <b>9,751,426,530.06</b> | <b>18,780,572,000.00</b> | <b>8,525,280,193.45</b> |

| 9  | Transfer to Capital Development Funds Sectors) (According to | Actual 2022                        | Budget 2022              | Variance          |
|--|--|------------------------------------|--------------------------|-------------------|
|  |  | List of MDA: Administrative Sector | 5,381,657,183.13         | 28,385,233,032.29 |
| List of MDA: Economic Sector                 | -  | -                                  | -                        |                   |
| List of MDA: Law and Justice Sector          | -  | -                                  | -                        |                   |
| List of MDA: Social Sector                   | -  | -                                  | -                        |                   |
| <b>Total Transfer to Capital Development</b> | <b>5,381,657,183.13</b>                                      | <b>28,385,233,032.29</b>           | <b>23,003,575,849.16</b> |                   |

| 10 | Details of Aid and Grant Received              | Actual 2022             | Budget 2022              | Variance                 |
|----|--|-------------------------|--------------------------|--------------------------|
|    | Proceed from Aid and Grant                     | 4,354,714,532.32        | 23,445,759,754.00        | 19,091,045,221.68        |
|    | <b>Total Details of Aid and Grant Received</b> | <b>4,354,714,532.32</b> | <b>23,445,759,754.00</b> | <b>19,091,045,221.68</b> |

| 11 | Details of Capital Expenditure Sectors) (According to | Actual 2022                  | Original Budget 2022     | Variance                |
|----|---|------------------------------|--------------------------|-------------------------|
|    |   | <b>Administrative Sector</b> |                          |                         |
|    | Government House                                      | 620,650,000.00               | 847,187,500.00           | 226,537,500.00          |
|    | State Emergency Management Agency (SEMA)              | 380,350,000.00               | 425,187,500.00           | 44,837,500.00           |
|    | Bureau for Public Procurement and Price Intelligence  | 120,000,000.00               | 122,000,000.00           | 2,000,000.00            |
|    | POVERTY REDUCTION PROGRAMME                           | 199,540,169.50               | 300,000,000.00           | 100,459,830.50          |
|    | Ministry for Special Duties                           | 75,805,000.00                | 130,000,000.00           | 54,195,000.00           |
|    | Fire Service  | 85,000,000.00                | 190,000,000.00           | 105,000,000.00          |
|    | SSG'S Office  | 4,060,457,548.40             | 4,382,776,500.00         | 322,318,951.60          |
|    | Sokoto State House of Assembly                        | 1,100,000,000.00             | 1,303,500,000.00         | 203,500,000.00          |
|    | House of Assembly Service Commission                  | -                            | 102,000,000.00           | 102,000,000.00          |
|    | Ministry of Information                               | 126,720,000.00               | 196,500,000.00           | 69,780,000.00           |
|    | Office of Head of Service                             | 1,536,080,760.77             | 2,059,000,000.00         | 522,919,239.23          |
|    | Sokoto State Independent Electoral Commission         | -                            | 86,000,000.00            | 86,000,000.00           |
|    | Ministry for Home Affairs                             | -                            | 183,000,000.00           | 183,000,000.00          |
|    | Ministry Careers & Special Services                   | 1,291,475,000.00             | 1,320,000,000.00         | 28,525,000.00           |
|    | Ministry for Religious Affairs                        | 1,520,753,274.42             | 1,600,000,000.00         | 79,246,725.58           |
|    | ZAKAT and Endowment Commission (WAQF)                 | 2,025,000,000.00             | 2,250,977,008.59         | 225,977,008.59          |
|    | Hisbah Board Sokoto                                   | -                            | 160,000,000.00           | 160,000,000.00          |
|    | <b>Sub Total</b>                                      | <b>13,141,831,753.09</b>     | <b>15,658,128,508.59</b> | <b>2,516,296,755.50</b> |
|    | <b>Economic Sector</b>                                |                              |                          |                         |
|    | Ministry of Agriculture & Natural Resource            | 7,876,349,839.80             | 8,832,000,000.00         | 955,650,160.20          |
|    | College of Agriculture Wurno                          | 225,780,000.00               | 475,775,000.00           | 249,995,000.00          |
|    | S. A. D. P  | -                            | 210,000,000.00           | 210,000,000.00          |
|    | Nigeria CARES- Fadama Programme                       | 1,500,800,000.00             | 2,953,842,000.00         | 1,453,042,000.00        |
|    | FASCO   | 300,000,000.00               | 400,000,000.00           | 100,000,000.00          |
|    | Ministry of Finance                                   | 1,455,737,661.90             | 1,770,000,000.00         | 314,262,338.10          |
|    | Board of Internal Revenue                             | 340,000,000.00               | 941,000,000.00           | 601,000,000.00          |
|    | Ministry of Commerce and Industry                     | 13,695,000.00                | 364,000,000.00           | 350,305,000.00          |
|    | Commodity Board                                       | 560,000,000.00               | 700,000,000.00           | 140,000,000.00          |

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
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|  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|
| Sokoto State SME Development Agency                    | 878,394,864.00           | 1,530,000,000.00         | 651,605,136.00           |
| Sokoto Central Market                                  | -                        | 134,000,000.00           | 134,000,000.00           |
| Ministry of Science and Technology                     | 2,515,991,746.99         | 3,503,000,000.00         | 987,008,253.01           |
| Ministry of Energy                                     | 8,426,238.00             | 500,000,000.00           | 491,573,762.00           |
| Ministry of Works & Transport                          | 3,963,928,486.81         | 4,876,155,509.00         | 912,227,022.19           |
| Sokoto Road Maintenance Agency                         | 100,000,000.00           | 160,000,000.00           | 60,000,000.00            |
| SECCO  | -                        | 100,000,000.00           | 100,000,000.00           |
| Ministry of Culture & Tourism                          | -                        | 186,000,000.00           | 186,000,000.00           |
| Ministry of Budget and Economic Planning               | 565,500,000.00           | 1,925,734,093.88         | 1,360,234,093.88         |
| State Bureau of Statistics                             | -                        | 144,600,000.00           | 144,600,000.00           |
| Ministry of Solid Minerals and Natural Resources       | 150,798,022.42           | 254,450,000.00           | 103,651,977.58           |
| Ministry of Water Resources                            | 619,450,000.00           | 1,013,404,330.00         | 393,954,330.00           |
| Water Board  | 2,450,000,000.00         | 2,956,000,000.00         | 506,000,000.00           |
| RUWASA   | 115,000,000.00           | 160,000,000.00           | 45,000,000.00            |
| Min of Lands and Housing                               | 9,991,963,590.62         | 10,490,000,000.00        | 498,036,409.38           |
| Sokoto Geographical Information Systems                | 761,000,000.00           | 871,127,000.00           | 110,127,000.00           |
| Surveyor General Office                                | -                        | 106,500,000.00           | 106,500,000.00           |
| Sokoto Urban & Reg. Planning Department                | 59,000,000.00            | 135,000,000.00           | 76,000,000.00            |
| Tenancy and Safety of Persons Commission               | 25,000,000.00            | 122,000,000.00           | 97,000,000.00            |
| Ministry of Animals and Fisheries Development          | 5,088,400,000.00         | 5,855,000,000.00         | 766,600,000.00           |
| <b>Sub Total</b>                                       | <b>39,565,215,450.54</b> | <b>51,669,587,932.88</b> | <b>12,104,372,482.34</b> |
| <b>Law and Justice</b>                                 |                          |                          |                          |
| JUDICIAL SERVICE COMMISSION                            |                          | 40,650,000.00            | 40,650,000.00            |
| State High Court                                       | 1,389,063,500.00         | 2,812,000,000.00         | 1,422,936,500.00         |
| Shari'a Court of Appeal                                | 198,685,200.00           | 450,000,000.00           | 251,314,800.00           |
| Ministry of Justice                                    | 297,251,300.00           | 1,600,000,000.00         | 1,302,748,700.00         |
| Law Reform Commission                                  | -                        | 60,000,000.00            | 60,000,000.00            |
| Sokoto College of Legal & Islamic St.                  | 115,000,000.00           | 315,000,000.00           | 200,000,000.00           |
| <b>Sub Total</b>                                       | <b>2,000,000,000.00</b>  | <b>5,277,650,000.00</b>  | <b>3,277,650,000.00</b>  |
| <b>Social Sector</b>                                   |                          |                          |                          |
| Ministry of Youth and Sports Development               | -                        | 1,347,000,000.00         | 1,347,000,000.00         |
| Commission for Persons Living With Disabilities        | -                        | 87,150,000.00            | 87,150,000.00            |
| Ministry for Women Affairs                             | 182,500,000.00           | 1,062,400,000.00         | 879,900,000.00           |
| Ministry for Basic Education                           | 3,133,626,867.28         | 5,211,988,569.54         | 2,078,361,702.26         |
| Sultan Maccido Institute for Qur'ani & General Studies | -                        | 110,000,000.00           | 110,000,000.00           |
| State Universal Basic Education Board (SUBEB)          | 1,236,518,745.66         | 1,853,832,845.00         | 617,314,099.34           |
| State Agency for Mass Education                        | -                        | 30,000,000.00            | 30,000,000.00            |
| State Agency for Normadic Education1                   | -                        | 35,500,000.00            | 35,500,000.00            |
| State Library Board                                    | -                        | 95,000,000.00            | 95,000,000.00            |
| Female Education Board                                 | -                        | 350,000,000.00           | 350,000,000.00           |
| Ministry for Higher Education                          | 629,272,922.38           | 1,285,000,000.00         | 655,727,077.62           |
| Shehu Shagari College of Education                     | -                        | 842,000,000.00           | 842,000,000.00           |
| Sokoto State University                                | 48,546,149.20            | 1,376,738,777.82         | 1,328,192,628.62         |
| State college of basic and remedial studies            | -                        | 424,800,000.00           | 424,800,000.00           |
| Umaru Ali Shinkafi Polytechnic Sokoto                  | -                        | 670,500,000.00           | 670,500,000.00           |
| Arabic & Islamic Education Board                       | -                        | 650,000,000.00           | 650,000,000.00           |
| Dept. for Scholarship and Students Matters             | 45,000,000.00            | 110,000,000.00           | 65,000,000.00            |
| Ministry of Health                                     | 13,507,761,006.33        | 14,916,423,241.14        | 1,408,662,234.81         |
| Sokoto State contributory health care mgt agency       | -                        | 400,000,000.00           | 400,000,000.00           |
| Primary Health Care Development Agency                 | -                        | 110,000,000.00           | 110,000,000.00           |
| Orthopedic Hospital Wamakko                            | -                        | 80,000,000.00            | 80,000,000.00            |

**2022 REPORT OF THE ACCOUNTANT GENERAL,  
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|  |                          |                           |                          |
|--|--------------------------|---------------------------|--------------------------|
| College of Nursing Sciences                        | -                        | 390,000,000.00            | 390,000,000.00           |
| School of Midwifery Tambuwal                       | 10,000,000.00            | 612,765,519.51            | 602,765,519.51           |
| Sultan AbdulRahman Sch. of H/Tech.                 | -                        | 901,761,168.81            | 901,761,168.81           |
| Ministry of Environment                            | 1,275,578,618.19         | 2,028,870,000.00          | 753,291,381.81           |
| Parks and Gardens Agency                           | -                        | 845,036,000.00            | 845,036,000.00           |
| Ministry for Local Government and Chieftancy       | -                        | 255,160,000.00            | 255,160,000.00           |
| Ministry of Social Welfare & Community Development | -                        | 281,000,000.00            | 281,000,000.00           |
| Ministry for Rural Development                     | 1,220,647,990.57         | 2,160,000,000.00          | 939,352,009.43           |
| <b>Sub Total</b>                                   | <b>21,289,452,299.61</b> | <b>38,522,926,121.82</b>  | <b>17,233,473,822.21</b> |
| <b>Total Capital Expenditure</b>                   | <b>75,996,499,503.24</b> | <b>111,128,292,563.29</b> | <b>31,854,143,060.05</b> |

| 12   | Note          | Amount<br>N             | Amount<br>N              |                         |
|--|---------------|-------------------------|--------------------------|-------------------------|
|  |               | Amount 2022             | Amount 2021              |                         |
| <b>CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT</b>                |               |                         |                          |                         |
| CRF Bank Balance   |               | 527,196,098.82          | 2,987,740,310.67         |                         |
| CDF Bank Balance   |               | 2,530,128,996.61        | 12,237,075,079.66        |                         |
| <b>Total Book Balances</b>   |               | <b>3,057,325,095.43</b> | <b>15,224,815,390.33</b> |                         |
|  |               | Amount 2022             | Amount 2021              |                         |
| <b>13 CLOSING BOOK BALANCES OF SUB-TREASURY</b>                              |               |                         |                          |                         |
| Sub- Treasury Sokoto   |               | -                       | 0                        |                         |
| <b>Total Balances of Sub Treasury</b>  |               | <b>0</b>                | <b>0</b>                 |                         |
|  |               | Amount 2022             | Amount 2021              |                         |
| <b>14 CLOSING CASH BOOK BALANCES OF MINISTRIES, DEPARTMENTS (BY SECTORS)</b> |               |                         |                          |                         |
| List of MDA: Administrative Sector   |               | -                       | -                        |                         |
| List of MDA: Economic Sector   |               | -                       | -                        |                         |
| Ministry of Finance  |               | 161,250,000.00          | 161,250,000.00           |                         |
| List of MDA: Law and Justice Sector  |               | -                       | -                        |                         |
| List of MDA: Social Sector   |               | -                       | -                        |                         |
| <b>Total Details of Cash Book Balances</b>                                   |               | <b>161,250,000.00</b>   | <b>161,250,000.00</b>    |                         |
|  | Units         | Price (2022)            | Amount 2022 (value)      | Amount 2021 (value)     |
| <b>15 INVESTMENT</b>   |               |                         |                          |                         |
| Sokoto Investment Companies Quoted   |               | -                       | -                        | -                       |
| Sokoto Investment Companies UnQuoted   |               | -                       | -                        | -                       |
| Loans to Government Companies  |               | -                       | -                        | -                       |
| Loans to Other Government  |               | -                       | -                        | -                       |
| 1. ATLAS PORTFOLIO   |               | -                       |                          |                         |
| AFRIPRUD   | 364,905.00    | 6.00                    | 2,189,430.00             | 2,317,146.75            |
| ASO SAVINGS  | 5,000,000.00  | 0.50                    | 2,500,000.00             | 2,500,000.00            |
| BUA CEMENT   | 16,563,679.00 | 97.75                   | 1,619,099,622.25         | 1,916,620,361.10        |
| CONOIL   | 200.00        | 26.50                   | 5,300.00                 | 4,400.00                |
| FORTE OIL  | 517.00        | 18.40                   | 9,512.80                 | 6,721.00                |
| UBA  | 2,305,203.00  | 7.60                    | 17,519,542.80            | 260,056,884.15          |
| MTN (NIGERIA)  | 252,400.00    | 215.00                  | 54,266,000.00            | 49,722,800.00           |
| BUA CEMENT COMPANY   | 17,650,000.00 | 97.75                   | 1,725,287,500.00         | 1,086,210,000.00        |
| NIGER DELTER POWER HOLDING COMPANY   | 22,946,222.00 | 1.00                    | 22,946,222.00            | 22,946,222.00           |
| <b>Total Investment</b>  |               | <b>470.50</b>           | <b>3,443,823,129.85</b>  | <b>3,340,384,535.00</b> |
|  |               | Amount 2022             | Amount 2021              |                         |
| <b>16 LIST OF OUTSTANDING IMPREST</b>  |               |                         |                          |                         |
| List of MDA: Administrative Sector   |               | -                       | -                        |                         |

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List of MDA: Economic Sector  
List of MDA: Law and Justice Sector  
List of MDA: Social Sector  
**Total Outstanding Imprest**

|   |   |
|---|---|
| - | - |
| - | - |
| - | - |
| - | - |

**17 LIST OF OUTSTANDING ADVANCES**

| DETAILS                             | PRINCIPAL               | RE-PAYMENT 2022       | TOTAL REPAYMENT         | BALANCE                 |
|-------------------------------------|-------------------------|-----------------------|-------------------------|-------------------------|
| Dagon Daji Community Bank           | 15,566,000.06           | -                     | 1,773,999.94            | 15,566,000.06           |
| Gwadabawa Micro Finance Bank Sokoto | 14,305,500.00           | -                     | 2,524,500.00            | 14,305,500.00           |
| Nagarta Micro Finance               | 40,677.27               | -                     | 3,121,322.73            | 40,677.27               |
| Yabo Micro Finance                  | 18,091,230.00           | -                     | 952,170.00              | 18,091,230.00           |
| Traders loan                        | 1,787,327,125.40        | -                     | 212,672,874.60          | 1,787,327,125.40        |
| Zenith Agric Loan                   | 1,000,000,000.00        | -                     | -                       | 1,000,000,000.00        |
| Spora Buses & Taxes                 | 576,228,573.85          | 1,200,000.00          | 16,286,426.15           | 575,028,573.85          |
| Spora Individuals Taxis             | 81,438,550.00           | -                     | 119,687,375.00          | 81,438,550.00           |
| Bado Housing Estate                 | 396,635,868.32          | 251,442,076.08        | 429,793,655.84          | 145,193,792.24          |
| Mana Housing Estate                 | 17,597,045.10           | 133,498,810.52        | 257,209,923.90          | 115,901,765.42          |
| Kalambaina Housing Estate           | 2,246,305,046.98        | 275,584,303.68        | 253,694,953.02          | 1,970,720,743.30        |
| Car loans                           | 68,995,128.84           | -                     | -                       | 68,995,128.84           |
| Car Refurbishing Loans              | 153,491,561.34          | -                     | -                       | 153,491,561.34          |
| Old Airport Housing Loan            | 8,488,227.70            | -                     | -                       | 8,488,227.70            |
| Judicial Staff Loan                 | 319,000,000.00          | 16,000,000.00         | 16,000,000.00           | 303,000,000.00          |
| <b>TOTAL</b>                        | <b>6,703,510,534.86</b> | <b>677,725,190.28</b> | <b>1,313,717,201.18</b> | <b>6,025,785,344.58</b> |

**18 REVOLVING LOAN ACCOUNT**

**List of Loans**

Specialist Hospital Sokoto  
Orthopedic Hospital Wamakko  
Amanawa General Hospital  
Hospital Service Management Board  
Board of Internal Revenue  
**Total Revolving Loan Account**

| Balance as at 1/1/2022 | Additional | Loan Paid Back | Remarks                  |
|------------------------|------------|----------------|--------------------------|
|                        |            |                | N                        |
|                        |            |                | Balance as at 31/12/2022 |
| -                      | -          | -              | -                        |
| -                      | -          | -              | -                        |
| -                      | -          | -              | -                        |
| -                      | -          | -              | -                        |
| -                      | -          | -              | -                        |
| -                      | -          | -              | -                        |

**19 EXTERNAL LOANS: FGN/STATE/LGA**

Sokoto state Rural Access Agricultural Marketing Project  
Sokoto State Health service Rehabilitation project ADF  
Sokoto State Health Service Rehabilitation project ADF  
Sokoto State Health Service Rehabilitation project ADF  
Sokoto State Health Services Rehabilitation Project ADF  
Sokoto State Health Services Rehabilitation Project ADF  
Sokoto State Health System Development-IDA  
Sokoto HIV/AIDS Programme-IDA  
Sokoto State health system Dev. Pro(Addt financing)  
Sokoto state third National Fadama Development Project  
sokoto state 2nd HIV/AIDS Programme  
Sokoto state youth Employment & social Support Operation  
sokoto state agric community Development (100%)

| Amount                 | Amount     |                | Remarks                  |
|------------------------|------------|----------------|--------------------------|
| N                      | N          | N              | N                        |
| Balance as at 1/1/2022 | Additional | Loan Paid Back | Balance as at 31/12/2022 |
| -                      | -          | -              | 1,676,208,800.00         |
| -                      | -          | -              | 182,059,839.53           |
| -                      | -          | -              | 260,230,530.20           |
| -                      | -          | -              | 16,700,853.70            |
| -                      | -          | -              | 1,773,433,364.03         |
| -                      | -          | -              | 1,107,042,226.70         |
| -                      | -          | -              | 2,206,145,711.67         |
| -                      | -          | -              | 720,046,887.85           |
| -                      | -          | -              | 1,505,682,143.06         |
| -                      | -          | -              | 2,617,337,662.75         |
| -                      | -          | -              | 1,327,986,253.99         |
| -                      | -          | -              | -                        |
| -                      | -          | -              | 1,928,615,683.30         |



**2022 REPORT OF THE ACCOUNTANT GENERAL,  
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**24 OTHER INTERNAL LOANS FROM OTHER FUNDS**

**List of Loans**

|   | Amount                   |          | Amount                   |                          | Amount                   |            | Remarks |
|---|--------------------------|----------|--------------------------|--------------------------|--------------------------|------------|---------|
|   | Balance as at            | 1/1/2022 | Additional               | Loan Paid Back           | Balance as at            | 31/12/2022 |         |
| CBN Salary Bail out                         | 8,836,555,365.34         |          | -                        | 273,239,265.60           | 8,563,316,099.74         |            |         |
| CBN Excess Crude                            | 8,484,327,745.88         |          | -                        | 814,681,276.56           | 7,669,646,469.32         |            |         |
| Commercial Agric Credit Scheme              | 7,694,433,483.20         |          | -                        | 4,602,872,998.72         | 3,091,560,484.48         |            |         |
| Budget Support Facility                     | 17,328,242,370.85        |          | -                        | 283,873,304.88           | 17,044,369,065.97        |            |         |
| CBN Health Interventionn                    | 1,884,527,693.62         |          | -                        | 233,985,708.49           | 1,650,541,985.13         |            |         |
| CBN Differentiated Cash Reserve Requirement | -                        |          | 29,351,643,252.19        | -                        | 29,351,643,252.19        |            |         |
| Commercial Bank Loan                        | 15,613,565,425.02        |          | -                        | 12,396,471,151.73        | 3,217,094,273.29         |            |         |
| Intervention of Capital Project             | -                        |          | -                        | -                        | -                        |            |         |
| SOHA Members Car loan                       | -                        |          | -                        | -                        | -                        |            |         |
| Contractor Arrears                          | 4,828,035,865.00         |          | 27,483,729,697.82        | 18,681,837,412.83        | 13,629,928,149.99        |            |         |
| Gratuity Arrears                            | 6,620,445,294.00         |          | -                        | 243,542,307.87           | 6,376,902,986.13         |            |         |
| <b>TOTAL</b>                                | <b>71,290,133,242.91</b> |          | <b>56,835,372,950.01</b> | <b>37,530,503,426.68</b> | <b>90,595,002,766.24</b> |            |         |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### MONTHLY PENSION AND GRATUITY PAYMENTS 2022

| S/N | MONTH        | PENSION                 | PENSION ADJUSTMENT | GRATUITY              | TOTAL                   |
|-----|--------------|-------------------------|--------------------|-----------------------|-------------------------|
| 1   | JANUARY      | 290,745,186.97          | -                  | 50,078,446.61         | 340,823,633.58          |
| 2   | FEBRUARY     | 295,230,532.85          | -                  | -                     | 295,230,532.85          |
| 3   | MARCH        | 299,319,909.67          | -                  | -                     | 299,319,909.67          |
| 4   | APRIL        | 302,392,474.06          | -                  | -                     | 302,392,474.06          |
| 5   | MAY          | 304,372,978.23          | -                  | -                     | 304,372,978.23          |
| 6   | JUNE         | 307,724,947.55          | -                  | -                     | 307,724,947.55          |
| 7   | JULY         | 310,078,357.55          | -                  | -                     | 310,078,357.55          |
| 8   | AUGUST       | 311,906,314.67          | -                  | 50,058,782.05         | 361,965,096.72          |
| 9   | SEPTEMBER    | 313,989,498.75          | -                  | 50,061,674.72         | 364,051,173.47          |
| 10  | OCTOBER      | 317,887,146.63          | -                  | -                     | 317,887,146.63          |
| 11  | NOVEMBER     | 321,691,426.48          | -                  | -                     | 321,691,426.48          |
| 12  | DECEMBER     | 323,167,868.46          | -                  | 50,672,940.34         | 373,840,808.80          |
|     | <b>TOTAL</b> | <b>3,698,506,641.87</b> | <b>-</b>           | <b>200,871,843.72</b> | <b>3,899,378,485.59</b> |

### STATUTORY ALLOCATION 2022

| MONTHS       | A                        | B                        | c                     | TOTAL                    |
|--------------|--------------------------|--------------------------|-----------------------|--------------------------|
|              | NET RECEIPT              | DEDUCTION AT SOURCE      | ADDITIONAL SRA        | TOTAL                    |
|              | N                        | N                        | N                     | N                        |
| January      | 2,585,656,228.22         | 1,083,199,689.62         | -                     | 3,668,855,917.84         |
| February     | 776,377,759.86           | 1,033,096,593.57         | -                     | 1,809,474,353.43         |
| March        | 1,407,040,624.36         | 1,028,905,249.27         | -                     | 2,435,945,873.63         |
| April        | 2,394,034,566.09         | 1,238,846,533.59         | -                     | 3,632,881,099.68         |
| May          | 1,988,604,425.40         | 1,216,308,017.54         | -                     | 3,204,912,442.94         |
| June         | 1,320,486,097.01         | 1,409,529,222.46         | -                     | 2,730,015,319.47         |
| July         | 2,863,745,224.43         | 1,452,265,629.07         | -                     | 4,316,010,853.50         |
| August       | 4,115,243,845.04         | 1,486,922,513.95         | -                     | 5,602,166,358.99         |
| September    | 1,774,018,100.46         | 1,422,088,570.25         | -                     | 3,196,106,670.71         |
| October      | 2,157,919,909.36         | 1,275,617,553.43         | 453,384,368.72        | 3,886,921,831.51         |
| November     | 1,780,021,401.33         | 1,265,152,771.67         | -                     | 3,045,174,173.00         |
| December     | 3,451,353,548.37         | 1,311,435,815.74         | -                     | 4,762,789,364.11         |
| <b>Total</b> | <b>26,614,501,729.93</b> | <b>15,223,368,160.16</b> | <b>453,384,368.72</b> | <b>42,291,254,258.81</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

**STATUTORY ALLOCATION 2021**

| MONTHS       | A           |                          | B                   |                         | -                        |
|--------------|-------------|--------------------------|---------------------|-------------------------|--------------------------|
|              | NET RECEIPT |                          | DEDUCTION AT SOURCE |                         | TOTAL                    |
|              | N           |                          | N                   |                         | N                        |
| January      |             | 3,534,162,133.27         |                     | 466,017,860.40          | 4,000,179,993.67         |
| February     |             | 2,619,743,580.61         |                     | 402,946,308.56          | 3,022,689,889.17         |
| March        |             | 2,165,363,351.94         |                     | 472,977,479.56          | 2,638,340,831.50         |
| April        |             | 2,256,987,826.41         |                     | 475,514,772.71          | 2,732,502,599.12         |
| May          |             | 2,574,149,968.50         |                     | 484,715,264.09          | 3,058,865,232.59         |
| June         |             | 2,116,072,711.47         |                     | 468,612,507.98          | 2,584,685,219.45         |
| July         |             | 3,302,012,900.22         |                     | 849,443,435.58          | 4,151,456,335.80         |
| August       |             | 3,551,320,217.11         |                     | 856,347,330.49          | 4,407,667,547.60         |
| September    |             | 2,787,840,999.59         |                     | 1,075,325,588.62        | 3,863,166,588.21         |
| October      |             | 2,963,501,545.28         |                     | 1,105,186,242.62        | 4,068,687,787.90         |
| November     |             | 2,738,160,594.58         |                     | 1,056,833,049.81        | 3,794,993,644.39         |
| December     |             | 2,340,724,062.42         |                     | 1,077,215,263.67        | 3,417,939,326.09         |
| <b>Total</b> |             | <b>32,950,039,891.40</b> |                     | <b>8,791,135,104.09</b> | <b>41,741,174,995.49</b> |

| MONTHS       | C        |                          | D1                |                         | D2                         |                      | D3                          |                       |
|--------------|----------|--------------------------|-------------------|-------------------------|----------------------------|----------------------|-----------------------------|-----------------------|
|              | VAT 2022 |                          | EXCESS CRUDE 2022 |                         | EXCHANGE DIFFERENTIAL 2022 |                      | REFUND OF BANK CHARGES 2022 |                       |
|              | N        |                          | N                 |                         | N                          |                      | N                           |                       |
| January      |          | 2,173,199,663.19         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| February     |          | 2,071,285,373.41         |                   | 89,972,595.59           |                            | 35,982,902.52        |                             | -                     |
| March        |          | 1,915,970,078.38         |                   | 89,972,595.59           |                            | -                    |                             | 41,342,078.96         |
| April        |          | 2,324,793,371.17         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| May          |          | 1,926,466,643.39         |                   | 89,972,595.59           |                            | -                    |                             | 67,186,429.72         |
| June         |          | 2,226,931,395.40         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| July         |          | 2,175,386,725.43         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| August       |          | 2,052,247,375.19         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| September    |          | 2,486,661,908.97         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| October      |          | 2,195,246,182.05         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| November     |          | 2,376,301,919.08         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| December     |          | 2,252,366,085.64         |                   | 89,972,595.59           |                            | -                    |                             | -                     |
| <b>Total</b> |          | <b>26,176,856,721.30</b> |                   | <b>1,079,671,147.08</b> |                            | <b>35,982,902.52</b> |                             | <b>108,528,508.68</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| MONTHS       | D4                    | D5                     | D6                    | D7                           |
|--------------|-----------------------|------------------------|-----------------------|------------------------------|
|              | EXCHANGE GAIN 2022    | HEALTH CARE DEDUCTIONS | AUGMENTATION 2022     | BOND ISSUANCE PROGRAMME 2022 |
|              | N                     | N                      | N                     | N                            |
| January      | 35,300,272.00         | 26,765,932.33          | -                     | -                            |
| February     | -                     | 26,765,932.33          | -                     | -                            |
| March        | -                     | 26,765,932.33          | -                     | -                            |
| April        | -                     | 26,765,932.33          | -                     | -                            |
| May          | -                     | 26,765,932.33          | -                     | -                            |
| June         | -                     | 26,765,932.33          | -                     | -                            |
| July         | -                     | 26,765,932.33          | -                     | -                            |
| August       | -                     | 26,765,932.33          | -                     | -                            |
| September    | -                     | 26,765,932.33          | -                     | -                            |
| October      | 20,626,403.03         | 26,765,932.33          | -                     | 206,117,834.00               |
| November     | 38,824,822.22         | 26,765,932.33          | 226,692,184.36        | 206,017,834.00               |
| December     | 48,032,650.31         | 26,765,932.33          | -                     | 206,017,834.00               |
| <b>Total</b> | <b>142,784,147.56</b> | <b>321,191,187.96</b>  | <b>226,692,184.36</b> | <b>618,153,502.00</b>        |

| MONTHS       | D8                      | D9                      | D10                     | E1  |
|--------------|-------------------------|-------------------------|-------------------------|---|
|              | NON OIL REVENUE 2022    | ECOLOGICAL FUNDS 2022   | EMTL                    | COMMERCIAL AGRICULTURE CREDIT SCHEME (CACS) |
|              | N                       |                         |                         |   |
| January      | -                       | -                       | -                       | 76,319,358.38                               |
| February     | 776,566,048.94          | -                       | -                       | 76,319,358.38                               |
| March        | 610,790,121.12          | 629,745,426.63          | -                       | 76,319,358.38                               |
| April        | -                       | -                       | -                       | 76,319,358.38                               |
| May          | -                       | 67,186,429.72           | -                       | 76,319,358.38                               |
| June         | -                       | 73,563,287.05           | 1,091,154,225.51        | 76,319,358.38                               |
| July         | -                       | 116,299,693.66          | -                       | 76,319,358.38                               |
| August       | -                       | 150,956,578.54          | -                       | 76,319,358.38                               |
| September    | -                       | 94,446,471.58           | -                       | 76,319,358.38                               |
| October      | -                       | 105,057,732.69          | 96,001,843.59           | 76,319,358.38                               |
| November     | 528,948,430.18          | 104,056,172.57          | -                       | 76,319,358.38                               |
| December     | 4,626,413,033.96        | 49,362,785.24           | 128,822,402.32          | 76,319,358.38                               |
| <b>Total</b> | <b>6,542,717,634.20</b> | <b>1,390,674,577.68</b> | <b>1,315,978,471.42</b> | <b>915,832,300.56</b>                       |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| MONTHS       | E2   | E3   | E4                            | E5   |
|--------------|--|--|-------------------------------|--|
|              | COMMERCIAL AGRICULTURE CREDIT SCHEME (CACS)2 | COMMERCIAL AGRICULTURE CREDIT SCHEME (CACS)3 | CBN BUDGET SUPPORT DEDUCTIONS | CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN (DCRR) |
| January      | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | -  |
| February     | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | -  |
| March        | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | -  |
| April        | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| May          | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| June         | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| July         | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| August       | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| September    | 152,868,755.23                               | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| October      | -  | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| November     | -  | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| December     | -  | 99,540,169.50                                | 154,908,117.75                | 166,682,112.21   |
| <b>Total</b> | <b>1,375,818,797.07</b>                      | <b>1,194,482,034.00</b>                      | <b>1,858,897,413.00</b>       | <b>1,500,139,009.89</b>                                      |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR: GOVERNMENT HOUSE

| CODE NO: 011100100100    CODE NAME: |  | GOVERNMENT HOUSE        |                         | VARIANCE              |
|-------------------------------------|--|-------------------------|-------------------------|-----------------------|
|                                     |  | ACTUAL                  | Original Budget         |                       |
|                                     |  | 2022                    | 2022                    | 2022                  |
|                                     |  | N                       | N                       | N                     |
| <b>21</b>                           | <b>PERSONNEL COST</b>                          |                         |                         |                       |
| <b>210101</b>                       | <b>SALARIES AND WAGES</b>                      |                         |                         |                       |
| 21010101                            | Salaries                                       | 189,152,630.32          | 192,661,877.86          | 3,509,247.54          |
| <b>2202</b>                         | <b>OVERHEAD COST</b>                           |                         |                         |                       |
| <b>220201</b>                       | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                         |                         |                       |
| 22020101                            | Local Travel and Transport                     | 13,546,789.00           | 14,000,000.00           | 453,211.00            |
| 22020102                            | Local Travel and Transport Others              | 18,900,987.00           | 50,000,000.00           | 31,099,013.00         |
| <b>220202</b>                       | <b>UTILITIES- GENERAL</b>                      |                         |                         |                       |
| 22020202                            | Telephone Charges                              | 980,000.00              | 1,000,000.00            | 20,000.00             |
| <b>220203</b>                       | <b>MATERIALS AND SUPPLIES-GENERAL</b>          |                         |                         |                       |
| 22020301                            | Office Stationeries/Computer Consumable        | 2,987,687.80            | 10,000,000.00           | 7,012,312.20          |
| 22020306                            | Printing of Security Documents                 | 7,000,000.00            | 35,000,000.00           | 28,000,000.00         |
| <b>220204</b>                       | <b>MAINTENANCE SERVICES-GENERAL</b>            |                         |                         |                       |
| 22020401                            | Maintence of Motor Vehicle/Transport Equipment | 190,456,200.12          | 200,000,000.00          | 9,543,799.88          |
| 22020402                            | Maintence of Office Furniture                  | 98,487,200.20           | 100,000,000.00          | 1,512,799.80          |
| 22020406                            | Other Maintenance Services                     | 188,200,900.00          | 704,700,322.23          | 516,499,422.23        |
| <b>220207</b>                       | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  |                         |                         |                       |
| 22020701                            | Financial Consulting                           | -                       | -                       | -                     |
| 22020702                            | Information Technology Consulting              | 1,700,545.20            | 2,000,000.00            | 299,454.80            |
| 22020703                            | Legal Services                                 | 1,000,000.00            | 2,000,000.00            | 1,000,000.00          |
| <b>220210</b>                       | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          |                         |                         |                       |
| 22021003                            | Publicity and Advetisement                     | 221,690,033.78          | 190,000,000.00 -        | 31,690,033.78         |
| 22021007                            | Wefare Parkages (Staff Allowance)              | 332,595,294.40          | 100,000,000.00 -        | 232,595,294.40        |
| 22040101                            | Grant to Other State                           | 4,500,000.00            | 5,000,000.00            | 500,000.00            |
|                                     | <b>TOTAL FOR CODE 011100100100</b>             | 1,048,617,861.50        | 1,413,700,322.23        | 365,082,460.73        |
|                                     | <b>GRAND TOTAL</b>                             | <b>1,237,770,491.82</b> | <b>1,606,362,200.09</b> | <b>368,591,708.27</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |  |                               |                 |              |
|---|--|-------------------------------|-----------------|--------------|
| ADMINISTRATIVE SECTOR: DEPUTY GOVERNORS OFFICE                          |  |                               |                 |              |
| CODE NO: 011100100200   | CODE NAME:                                     | OFFICE OF THE DEPUTY GOVERNOR |                 |              |
|   |  | ACTUAL                        | Original Budget | VARIANCE     |
|   |  | 2022                          | 2022            | 2022         |
|   |  | N                             | N               |              |
| <b>21</b>   | <b>PERSONNEL COST</b>                          |                               |                 | -            |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                      |                               |                 | -            |
| 21010101  | Salaries                                       | 9,904,842.24                  | 11,590,999.00   | 1,686,156.76 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                           |                               |                 | -            |
| <b>220201</b>   | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                               |                 | -            |
| 22020101  | Local Travel and Transport                     | 14,970,000.00                 | 15,000,000.00   | 30,000.00    |
| 22020103  | International Travel and Transport             | 24,850,000.00                 | 25,000,000.00   | 150,000.00   |
| <b>220202</b>   | <b>UTILITIES- GENERAL</b>                      |                               |                 | -            |
| 22020201  | Electricity Charges                            | -                             | -               | -            |
| 22020202  | Telephone Charges                              | -                             | 3,000,000.00    | 3,000,000.00 |
| 22020203  | Internet Access Charges                        | 2,900,911.00                  | 3,000,000.00    | 99,089.00    |
| 22020204  | Satellite Broadcasting Access Charges          | 1,800,111.00                  | 2,000,000.00    | 199,889.00   |
| 22020205  | Water Rate                                     | -                             | -               | -            |
| <b>220203</b>   | <b>MATERIALS AND SUPPLIES-GENERAL</b>          |                               |                 | -            |
| 22020301  | Office Stationeries/Computer Consumable        | 7,900,880.00                  | 8,000,000.00    | 99,120.00    |
| 22020302  | Books  | 980,000.00                    | 1,000,000.00    | 20,000.00    |
| 22020303  | News Paper                                     | 450,077.00                    | 500,000.00      | 49,923.00    |
| 22020304  | Magazine and Periodicals                       | 470,000.00                    | 500,000.00      | 30,000.00    |
| <b>220204</b>   | <b>MAINTENANCE SERVICES-GENERAL</b>            |                               |                 | -            |
| 22020401  | Maintence of Motor Vehicle/Transport Equipment | 64,899,234.00                 | 65,000,000.00   | 100,766.00   |
| 22020402  | Maintence of Office Furniture                  | 29,976,456.00                 | 30,000,000.00   | 23,544.00    |
| 22020406  | Other Maintenance Services                     | 2,998,887.00                  | 3,000,000.00    | 1,113.00     |
| 22020411  | Maintenance of Communication Equipment         | -                             | -               | -            |
| <b>220205</b>   | <b>TRAINING-GENERAL</b>                        |                               |                 | -            |
| 22020501  | Local Training                                 | 1,980,234.00                  | 2,000,000.00    | 19,766.00    |
| 22020502  | International Training                         | 2,990,980.00                  | 3,000,000.00    | 9,020.00     |
| <b>220207</b>   | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  |                               |                 | -            |
| 22020701  | Financial Consulting                           | 4,998,098.00                  | 5,000,000.00    | 1,902.00     |
| 22020702  | Information Technology Consulting              | 3,987,765.00                  | 4,000,000.00    | 12,235.00    |
| 22020703  | Legal Services                                 | 980,765.00                    | 1,000,000.00    | 19,235.00    |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |                                       |                       |                       |                     |
|---------------|---------------------------------------|-----------------------|-----------------------|---------------------|
| 22020704      | Engineering Services                  | -                     | -                     | -                   |
| <b>220208</b> | <b>FUEL AND LUBRICANT-GENERAL</b>     | -                     | -                     | -                   |
| 22020801      | Motor Vehicle Fuel Cost               | 49,889,987.00         | 50,000,000.00         | 110,013.00          |
| 22020803      | Plant/Generator Fuel Cost             | 19,858,654.00         | 20,000,000.00         | 141,346.00          |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                     | -                     | -                   |
| 22021001      | Refreshment and Meals                 | 24,983,768.00         | 25,000,000.00         | 16,232.00           |
| 22021002      | Honorarium and Sitting Allowances     | 9,978,987.00          | 10,000,000.00         | 21,013.00           |
| 22021003      | Publicity and Advetisement            | 39,859,000.00         | 40,000,000.00         | 141,000.00          |
| 22021004      | Medical Expenses                      | 19,886,873.00         | 20,000,000.00         | 113,127.00          |
| 22021006      | Postages and Courier Services         | 4,951,000.00          | 5,000,000.00          | 49,000.00           |
| 22021007      | Wefare Parkages (Staff Allowance)     | 9,940,876.00          | 10,000,000.00         | 59,124.00           |
| 22021014      | Annual Budget Expenses                | 9,998,999.00          | 10,000,000.00         | 1,001.00            |
| 22021022      | Incidental Expenses                   | -                     | -                     | -                   |
| 22021023      | Up keep of Deputy Governors lodge     | 14,988,600.00         | 15,000,000.00         | 11,400.00           |
| 22021033      | Contingencies:Other Recurrent Costs   | 49,895,608.00         | 50,000,000.00         | 104,392.00          |
|               | <b>TOTAL FOR CODE 011100100200</b>    | <b>421,366,750.00</b> | <b>426,000,000.00</b> | <b>4,633,250.00</b> |
|               | <b>GRAND TOTAL</b>                    | <b>431,271,592.24</b> | <b>437,590,999.00</b> | <b>6,319,406.76</b> |

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR:POLITICAL AFFAIRS/SSG

CODE NO: 011101300100 CODE NAME:

POLITICAL AFFAIRS/SSG

|               | ACTUAL<br>2022<br>N                 | Original Budget<br>2022<br>N | VARIANCE<br>2022 |               |
|---------------|-------------------------------------|------------------------------|------------------|---------------|
| <b>21</b>     | <b>PERSONNEL COST</b>               |                              | -                |               |
| <b>210101</b> | <b>SALARIES AND WAGES</b>           |                              | -                |               |
| 21010101      | Salaries                            | 2,953,686,576.00             | 2,960,000,000.00 | 6,313,424.00  |
| <b>2202</b>   | <b>OVERHEAD COST</b>                |                              | -                |               |
| <b>220201</b> | <b>TRAVEL AND TRANSPORT-GENERAL</b> |                              | -                |               |
| 22020101      | Local Travel and Transport          | 18,800,000.00                | 40,000,000.00    | 21,200,000.00 |
| 22020102      | Local Travel and Transport Others   | 14,100,000.00                | 30,000,000.00    | 15,900,000.00 |
| 22020103      | International Travel and Transport  | 28,200,000.00                | 60,000,000.00    | 31,800,000.00 |
| <b>220202</b> | <b>UTILITIES- GENERAL</b>           |                              | -                |               |
| 22020201      | Electricity Charges                 | 14,100,000.00                | 30,000,000.00    | 15,900,000.00 |
| 22020202      | Telephone Charges                   | 9,400,000.00                 | 20,000,000.00    | 10,600,000.00 |
| 22020203      | Internet Access Charges             | 47,000,000.00                | 100,000,000.00   | 53,000,000.00 |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |  |                |                |                |
|---------------|--|----------------|----------------|----------------|
| 22020204      | Satellite Broadcasting Access Charges            | 47,000,000.00  | 100,000,000.00 | 53,000,000.00  |
| 22020205      | Water Rate                                       | 94,000,000.00  | 200,000,000.00 | 106,000,000.00 |
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -              | -              | -              |
| 22020301      | Office Stationeries/Computer Consumable          | 7,050,000.00   | 15,000,000.00  | 7,950,000.00   |
| 22020302      | Books  | 9,400,000.00   | 20,000,000.00  | 10,600,000.00  |
| 22020303      | News Paper                                       | 9,400,000.00   | 20,000,000.00  | 10,600,000.00  |
| 22020304      | Magazine and Periodicals                         | 11,750,000.00  | 25,000,000.00  | 13,250,000.00  |
| 22020305      | Printing of Non Security Documents               | 37,600,000.00  | 80,000,000.00  | 42,400,000.00  |
| 22020306      | Printing of Security Documents                   | 70,500,000.00  | 150,000,000.00 | 79,500,000.00  |
| 22020307      | Drugs/Laboratory/Medical Supplies                | 117,500,000.00 | 250,000,000.00 | 132,500,000.00 |
| 22020308      | Field and Camping Materials Supplies             | 141,000,000.00 | 300,000,000.00 | 159,000,000.00 |
| 22020309      | Uniforms and Other Clothing                      | 141,000,000.00 | 300,000,000.00 | 159,000,000.00 |
| 22020310      | Teaching aids/ Instruction Materials             | 47,000,000.00  | 100,000,000.00 | 53,000,000.00  |
| 22020311      | Food Stuff/ Catering Materials Supplies          | 235,000,000.00 | 500,000,000.00 | 265,000,000.00 |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>              | -              | -              | -              |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 28,200,000.00  | 60,000,000.00  | 31,800,000.00  |
| 22020402      | Maintenance of Office Furniture                  | 23,500,000.00  | 50,000,000.00  | 26,500,000.00  |
| 22020403      | Maintenance of Building and Residential Qtrs     | 70,500,000.00  | 150,000,000.00 | 79,500,000.00  |
| 22020404      | Maintenance of Office IT Equipment               | 94,000,000.00  | 200,000,000.00 | 106,000,000.00 |
| 22020405      | Maintenance of Plant/Generators                  | 141,000,000.00 | 300,000,000.00 | 159,000,000.00 |
| 22020406      | Other Maintenance Services                       | 94,000,000.00  | 200,000,000.00 | 106,000,000.00 |
| 22020411      | Maintenance of Communication Equipment           | -              | -              | -              |
| <b>220205</b> | <b>TRAINING-GENERAL</b>                          | -              | -              | -              |
| 22020501      | Local Training                                   | 4,700,000.00   | 10,000,000.00  | 5,300,000.00   |
| 22020502      | International Training                           | 7,050,000.00   | 15,000,000.00  | 7,950,000.00   |
| <b>220206</b> | <b>OTHER SERVICES-GENERAL</b>                    | -              | -              | -              |
| 22020601      | Security Services                                | 108,100,000.00 | 230,000,000.00 | 121,900,000.00 |
| 22020602      | Office Rent                                      | 23,500,000.00  | 50,000,000.00  | 26,500,000.00  |
| 22020603      | Residential Rent                                 | 18,800,000.00  | 40,000,000.00  | 21,200,000.00  |
| 22020604      | Security Vote (Including Operations)             | 235,000,000.00 | 500,000,000.00 | 265,000,000.00 |
| 22020605      | Cleaning and Fumigation Services                 | -              | -              | -              |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>    | -              | -              | -              |
| 22020701      | Financial Consulting                             | 14,100,000.00  | 30,000,000.00  | 15,900,000.00  |
| 22020702      | Information Technology Consulting                | 23,500,000.00  | 50,000,000.00  | 26,500,000.00  |
| 22020703      | Legal Services                                   | 23,500,000.00  | 50,000,000.00  | 26,500,000.00  |
| 22020704      | Engineering Services                             | 47,000,000.00  | 100,000,000.00 | 53,000,000.00  |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |                                       |                         |                         |                         |
|---------------|---------------------------------------|-------------------------|-------------------------|-------------------------|
| <b>220208</b> | <b>FUEL AND LUBRICANT-GENERAL</b>     | -                       | -                       | -                       |
| 22020801      | Motor Vehicle Fuel Cost               | 94,000,000.00           | 200,000,000.00          | 106,000,000.00          |
| 22020802      | Other Transport Equipment Fuel Cost   | 47,000,000.00           | 100,000,000.00          | 53,000,000.00           |
| 22020803      | Plant/Generator Fuel Cost             | 23,500,000.00           | 50,000,000.00           | 26,500,000.00           |
| 22020806      | Cooking Gas/ Fuel Cost                | 23,500,000.00           | 50,000,000.00           | 26,500,000.00           |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                       | -                       | -                       |
| 22021001      | Refreshment and Meals                 | 94,000,000.00           | 200,000,000.00          | 106,000,000.00          |
| 22021002      | Honorarium and Sitting Allowances     | 7,050,000.00            | 15,000,000.00           | 7,950,000.00            |
| 22021003      | Publicity and Advertisement           | 7,050,000.00            | 15,000,000.00           | 7,950,000.00            |
| 22021004      | Medical Expenses                      | 141,000,000.00          | 300,000,000.00          | 159,000,000.00          |
| 22021006      | Postages and Courier Services         | 23,500,000.00           | 50,000,000.00           | 26,500,000.00           |
| 22021007      | Wefare Parkages (Staff Allowance)     | 117,500,000.00          | 250,000,000.00          | 132,500,000.00          |
| 22021021      | Special Days/ Celebrations            | 47,000,000.00           | 100,000,000.00          | 53,000,000.00           |
| 22021022      | Incidental Expenses                   | 23,500,000.00           | 50,000,000.00           | 26,500,000.00           |
| 22021023      | Operational Expenses                  | 23,500,000.00           | 50,000,000.00           | 26,500,000.00           |
| 22021024      | Pilgrimage and Religious Festivals    | 63,450,000.00           | 135,000,000.00          | 71,550,000.00           |
| 22021028      | Public Private Partnership            | 9,400,000.00            | 20,000,000.00           | 10,600,000.00           |
| 22021029      | Other Expenses                        | 53,269,224.24           | 70,000,000.00           | 16,730,775.76           |
| 22021033      | Contingencies:Other Recurrent Costs   | 77,000,000.00           | 100,000,000.00          | 23,000,000.00           |
| 22040101      | Grant to Other State                  | -                       | -                       | -                       |
|               | <b>TOTAL FOR CODE 0111001</b>         | <b>2,931,469,224.24</b> | <b>6,130,000,000.00</b> | <b>3,198,530,775.76</b> |
|               | <b>GRAND TOTAL</b>                    | <b>5,885,155,800.24</b> | <b>9,090,000,000.00</b> | <b>3,204,844,199.76</b> |

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**

**ADMINISTRATIVE SECTOR:POLITICAL AFFAIRS/SSG**

**CAPITAL EXPENDITURE**

| CODE NO: 011013001 | CODE NAME:                                  | POLITICAL AFFAIRS/SSG |                  | VARIANCE       |
|--------------------|---|-----------------------|------------------|----------------|
|                    |   | ACTUAL                | Original Budget  |                |
|                    |   | 2022                  | 2022             | 2022           |
|                    |   | N                     | N                |                |
|                    | <b>2301 Fixed Assets Purchase</b>           |                       |                  | -              |
|                    | <b>230101 Fixed Assets Purchase-General</b> | -                     | -                | -              |
| 23010103           | Purchase of Residential Building            | -                     | 100,000,000.00   | 100,000,000.00 |
| 23010105           | Purchase of Motor Vehicle                   | 1,541,030,844.23      | 2,132,776,500.00 | 591,745,655.77 |
| 23010112           | Purchase of Office Furniture & Fittings     | 48,250,600.00         | 50,000,000.00    | 1,749,400.00   |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|                                 |  |                         |                         |                         |
|---------------------------------|--|-------------------------|-------------------------|-------------------------|
| 23010124                        | Purchase of Teaching/ Learning Materials           | -                       | 50,000,000.00           | 50,000,000.00           |
| 23020101                        | Construction/ Provision of Office Building         | 55,600,587.10           | 60,000,000.00           | 4,399,412.90            |
| 23020102                        | Construction/ Provision of Residential Building    | 888,525,280.00          | 900,000,000.00          | 11,474,720.00           |
| 23020106                        | Construction/Provision of Hospitals/Health Centres | -                       | -                       | -                       |
| 23020118                        | Construction/Provision of Infrastructure           | 128,958,654.00          | 350,000,000.00          | 221,041,346.00          |
| 23020123                        | Construction of Traffic Street light               | 95,687,590.07           | 100,000,000.00          | 4,312,409.93            |
| 23030101                        | Rehabilitation/Repairs of Residential Building     | 302,403,993.00          | 820,000,000.00          | 517,596,007.00          |
| 23050101                        | Research and Development                           | -                       | 100,000,000.00          | 100,000,000.00          |
| 23050103                        | Monitoring and Evaluation                          | -                       | 20,000,000.00           | 20,000,000.00           |
| <b>TOTAL FOR CODE 011013001</b> |  | <b>3,060,457,548.40</b> | <b>4,682,776,500.00</b> | <b>1,622,318,951.60</b> |

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR: HEAD OF SERVICE

CODE NO: 012500100100 CODE NAME:

HEAD OF SERVICE

|               |  | ACTUAL         | Original Budget | VARIANCE      |
|---------------|--|----------------|-----------------|---------------|
|               |  | 2022           | 2022            | 2022          |
|               |  | N              | N               | N             |
| <b>21</b>     | <b>PERSONNEL COST</b>                            |                |                 |               |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                        |                |                 |               |
| 21010101      | Salaries   | 722,710,895.33 | 723,992,673.38  | 1,281,778.05  |
| <b>2202</b>   | <b>OVERHEAD COST</b>                             | -              | -               | -             |
| <b>220201</b> | <b>TRAVEL AND TRANSPORT-GENERAL</b>              |                |                 |               |
| 22020101      | Local Travel and Transport                       | 32,760,000.00  | 45,000,000.00   | 12,240,000.00 |
| 22020102      | Local Travel and Transport Others                | 17,161,968.00  | 53,000,000.00   | 35,838,032.00 |
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -              | -               | -             |
| 22020301      | Office Stationeries/Computer Consumable          | 11,840,000.00  | 30,000,000.00   | 18,160,000.00 |
| 22020302      | Books  | 16,400,000.00  | 50,000,000.00   | 33,600,000.00 |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>              | -              | -               | -             |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 2,184,000.00   | 3,000,000.00    | 816,000.00    |
| 22020402      | Maintenance of Office Furniture                  | 2,912,000.00   | 4,000,000.00    | 1,088,000.00  |
| 22020403      | Maintenance of Building and Residential Qtrs     | 6,552,000.00   | 9,000,000.00    | 2,448,000.00  |
| 22020404      | Maintenance of Office IT Equipment               | -              | -               | -             |
| 22020405      | Maintenance of Plant/Generators                  | 29,120,000.00  | 40,000,000.00   | 10,880,000.00 |
| 22020406      | Other Maintenance Services                       | 18,200,000.00  | 25,000,000.00   | 6,800,000.00  |
| 22020411      | Maintenance of Communication Equipment           | -              | -               | -             |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |                                       |                       |                         |                       |
|---------------|---------------------------------------|-----------------------|-------------------------|-----------------------|
| <b>220205</b> | <b>TRAINING-GENERAL</b>               | -                     | -                       | -                     |
| 22020501      | Local Training                        | 36,400,000.00         | 50,000,000.00           | 13,600,000.00         |
| 22020502      | International Training                | -                     | -                       | -                     |
| <b>220206</b> | <b>OTHER SERVICES-GENERAL</b>         | -                     | -                       | -                     |
| 22020601      | Security Services                     | 23,680,000.00         | 60,000,000.00           | 36,320,000.00         |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                     | -                       | -                     |
| 22021007      | Welfare Parkages (Staff Allowance)    | 63,568,000.00         | 156,000,000.00          | 92,432,000.00         |
|               | <b>TOTAL FOR CODE 011100100100</b>    | <b>260,777,968.00</b> | <b>525,000,000.00</b>   | <b>264,222,032.00</b> |
|               | <b>GRAND TOTAL</b>                    | <b>983,488,863.33</b> | <b>1,248,992,673.38</b> | <b>265,503,810.05</b> |

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR: HEAD OF SERVICE

#### CAPITAL EXPENDITURE

CODE NO: 0125001001    CODE NAME:

HEAD OF SERVICE

|  | ACTUAL               | Original Budget         | VARIANCE                |
|--|----------------------|-------------------------|-------------------------|
|  | 2022                 | 2022                    | 2022                    |
|  | N                    | N                       |                         |
| <b>2301 Fixed Assets Purchase</b>                            |                      |                         | -                       |
| <b>230101 Fixed Assets Purchase-General</b>                  | -                    | -                       | -                       |
| 23010105 Purchase of Motor vehicles                          | 18,080,760.77        | 840,000,000.00          | 821,919,239.23          |
| 23010112 Purchase of Furniture and Fittings                  | -                    | 110,000,000.00          | 110,000,000.00          |
| 23010113 Purchase of Computers                               | 18,000,000.00        | 20,000,000.00           | 2,000,000.00            |
| <b>2302 Construction/Provision</b>                           | -                    | -                       | -                       |
| 23020101 Construction/provision of Office Building           | -                    | 800,000,000.00          | 800,000,000.00          |
| 23020106 Construction/Provision of Hospitals/Health centres  | -                    | 20,000,000.00           | 20,000,000.00           |
| 23020127 Construction of ICT Infrastructures                 | -                    | -                       | -                       |
| <b>2303 Rehabilitation/ Repairs</b>                          | -                    | -                       | -                       |
| <b>230301 Rehabilitation/ Repairs of Fixed Asset-General</b> | -                    | -                       | -                       |
| 23030101 Rehabilitation/ Repairs of Residential Building     | -                    | 50,000,000.00           | 50,000,000.00           |
| 23030121 Rehabilitation/Repairs of Office Buildings          | -                    | 219,000,000.00          | 219,000,000.00          |
| <b>TOTAL FOR CODE 0125001001</b>                             | <b>36,080,760.77</b> | <b>2,059,000,000.00</b> | <b>2,022,919,239.23</b> |
| <b>GRAND TOTAL</b>   | <b>36,080,760.77</b> | <b>2,059,000,000.00</b> | <b>2,022,919,239.23</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |  |                                       |                         | -                       |
|---|--|---------------------------------------|-------------------------|-------------------------|
| ADMINISTRATIVE SECTOR: MINISTRY OF ESTABLISHMENT AND PENSION            |  |                                       |                         | -                       |
| CODE NO: 011104500100   | CODE NAME:                                     | MINISTRY OF ESTABLISHMENT AND PENSION |                         |                         |
|   |  | ACTUAL                                | Original Budget         | VARIANCE                |
|   |  | 2022                                  | 2022                    | 2022                    |
|   |  | N                                     | N                       | N                       |
| <b>21</b>   | <b>PERSONNEL COST</b>                          |                                       |                         | -                       |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                      |                                       |                         | -                       |
| 21010101  | Salaries                                       | 437,377,160.25                        | 459,246,018.26          | 21,868,858.01           |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                   |                                       |                         | -                       |
| <b>2201</b>   | <b>SOCIAL BENEFIT</b>                          |                                       |                         | -                       |
| <b>221010101</b>  | <b>Gratuity</b>                                | 1,478,297,639.17                      | 1,552,212,521.13        | 73,914,881.96           |
| <b>221010102</b>  | <b>Pension</b>                                 | 3,546,629,290.26                      | 3,723,960,754.77        | 177,331,464.51          |
| <b>2202</b>   | <b>OVERHEAD COST</b>                           |                                       |                         | -                       |
| <b>220201</b>   | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                                       |                         | -                       |
| 22020101  | Local Travel and Transport                     | 2,506,000.00                          | 20,000,000.00           | 17,494,000.00           |
| 22020102  | Local Travel and Transport Others              | 626,500.00                            | 5,000,000.00            | 4,373,500.00            |
| 22020103  | International Travel and Transport             | 3,766,300.00                          | 54,000,000.00           | 50,233,700.00           |
| <b>220203</b>   | <b>MATERIALS AND SUPPLIES-GENERAL</b>          |                                       |                         | -                       |
| 22020301  | Office Stationeries/Computer Consumable        | 62,650.00                             | 500,000.00              | 437,350.00              |
| 22020302  | Books  | 37,590.00                             | 300,000.00              | 262,410.00              |
| 22020303  | News Paper                                     | -                                     | -                       | -                       |
| 22020304  | Magazine and Periodicals                       | -                                     | -                       | -                       |
| 22020305  | Printing of Non Security Documents             | 626,500.00                            | 5,000,000.00            | 4,373,500.00            |
| <b>220204</b>   | <b>MAINTENANCE SERVICES-GENERAL</b>            |                                       |                         | -                       |
| 22020401  | Maintence of Motor Vehicle/Transport Equipment | 751,800.00                            | 6,000,000.00            | 5,248,200.00            |
| 22020402  | Maintence of Office Furniture                  | 1,127,700.00                          | 9,000,000.00            | 7,872,300.00            |
| 22020403  | Maintence of Building and Residential Qtrs     | 1,503,600.00                          | 12,000,000.00           | 10,496,400.00           |
| 22020406  | Other Maintenance Services                     | 3,904,030.00                          | 55,100,000.00           | 51,195,970.00           |
| 22020411  | Maintenance of Communication Equipment         | -                                     | -                       | -                       |
| <b>220210</b>   | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          |                                       |                         | -                       |
| 22021007  | Wefare Parkages (Staff Allowance)              | 1,941,702.60                          | 29,500,000.00           | 27,558,297.40           |
|   | <b>TOTAL FOR CODE 011104500100</b>             | <b>16,854,372.60</b>                  | <b>196,400,000.00</b>   | <b>179,545,627.40</b>   |
|   | <b>GRAND TOTAL</b>                             | <b>5,462,305,812.68</b>               | <b>5,462,305,812.68</b> | <b>5,462,305,812.68</b> |
|   |  |                                       |                         | -                       |
|   |  |                                       |                         | -                       |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |  |  |                       |                      |
|---|--|--|-----------------------|----------------------|
| ADMINISTRATIVE SECTOR: STATE INDEPENDENT ELECTORAL COMMISSION           |  |  |                       |                      |
| CODE NO: 014800100101   | CODE NAME:                                     | STATE INDEPENDENT ELECTORAL COMMISSION |                       |                      |
|   |  | ACTUAL                                 | Original Budget       | Variance             |
|   |  | 2022                                   | 2022                  | 2022                 |
|   |  | N                                      | N                     | #VALUE!              |
| <b>21</b>   | <b>PERSONNEL COST</b>                          |  |                       | -                    |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                      |  |                       | -                    |
| 21010101  | Salaries                                       | 76,107,670.62                          | 78,431,628.00         | 2,323,957.38         |
| 21010103  | Consolidated Revenue Funds Charges-Salaries    | 26,880,206.34                          | 38,282,226.00         | 11,402,019.66        |
| <b>2202</b>   | <b>OVERHEAD COST</b>                           |  |                       | -                    |
| <b>220201</b>   | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |  |                       | -                    |
| 22020101  | Local Travel and Transport                     | 50,000.00                              | 3,000,000.00          | 2,950,000.00         |
| 22020102  | Local Travel and Transport Others              | 100,000.00                             | 5,000,000.00          | 4,900,000.00         |
| <b>220203</b>   | <b>MATERIALS AND SUPPLIES-GENERAL</b>          |  |                       | -                    |
| 22020301  | Office Stationeries/Computer Comsumable        | 100,000.00                             | 2,000,000.00          | 1,900,000.00         |
| <b>220204</b>   | <b>MAINTENANCE SERVICES-GENERAL</b>            |  |                       | -                    |
| 22020401  | Maintence of Motor Vehicle/Transport Equipment | 150,000.00                             | 1,500,000.00          | 1,350,000.00         |
| 22020406  | Other Maintenance Services                     | 250,000.00                             | 4,250,000.00          | 4,000,000.00         |
| <b>220210</b>   | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          |  |                       | -                    |
| 22021002  | Honorarium and Sitting Allowances              | 100,000.00                             | 500,000.00            | 400,000.00           |
| 22021007  | Wefare Parkages (Staff Allowance)              | 50,000.00                              | 350,000.00            | 300,000.00           |
|   | <b>TOTAL FOR CODE 014800100101</b>             | <b>800,000.00</b>                      | <b>16,600,000.00</b>  | <b>15,800,000.00</b> |
|   | <b>GRAND TOTAL</b>                             | <b>103,787,876.96</b>                  | <b>133,313,854.00</b> | <b>29,525,977.04</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |   |                                     |                       |                      |
|---|---|-------------------------------------|-----------------------|----------------------|
| ADMINISTRATIVE SECTOR: OFFICE OF THE STATE AUDITOR GENERAL              |   |                                     |                       |                      |
| CODE NO: 0140001001   |   | OFFICE OF THE STATE AUDITOR GENERAL |                       |                      |
|   |   | ACTUAL                              | Original Budget       | VARIANCE             |
|   |   | 2022                                | 2022                  | 2022                 |
|   |   | N                                   | N                     | N                    |
| <b>21</b>   | <b>PERSONNEL COST</b>                         |                                     |                       | -                    |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                     |                                     |                       | -                    |
| 21010101  | Salaries                                      | 160,282,740.30                      | 161,867,209.02        | 1,584,468.72         |
| 21010103  | Consolidated Revenue Funds Charges-Salaries   | 10,570,218.07                       | 15,873,117.05         | 5,302,898.98         |
| <b>2202</b>   | <b>OVERHEAD COST</b>                          |                                     |                       | -                    |
| <b>220201</b>   | <b>TRAVEL AND TRANSPORT-GENERAL</b>           | -                                   |                       | -                    |
| 22020101  | Local Travel and Transport                    | 200,000.00                          | 6,000,000.00          | 5,800,000.00         |
| 22020102  | Local Travel and Transport Others             | 300,000.00                          | 5,000,000.00          | 4,700,000.00         |
| 22020103  | International Travel and Transport            | -                                   | 20,000,000.00         | 20,000,000.00        |
| <b>220203</b>   | <b>MATERIALS AND SUPPLIES-GENERAL</b>         | -                                   | -                     | -                    |
| 22020301  | Office Stationeries/Computer Consumable       | 2,000,000.00                        | 10,000,000.00         | 8,000,000.00         |
| 22020306  | Printing of Security Documents                | 1,500,000.00                        | 10,000,000.00         | 8,500,000.00         |
| <b>220204</b>   | <b>MAINTENANCE SERVICES-GENERAL</b>           | -                                   | -                     | -                    |
| 22020406  | Other Maintenance Services                    | 7,469,232.00                        | 8,000,000.00          | 530,768.00           |
| <b>220207</b>   | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b> | -                                   | -                     | -                    |
| 22020701  | Financial Consulting                          | 1,500,000.00                        | 5,000,000.00          | 3,500,000.00         |
| <b>220210</b>   | <b>MISCELLANEOUS EXPENSES-GENERAL</b>         | -                                   | -                     | -                    |
| 22021002  | Honorarium and Sitting Allowances             | 2,000,000.00                        | 3,400,000.00          | 1,400,000.00         |
| 22021007  | Welfare Packages (Staff Allowance)            | 2,500,000.00                        | 10,000,000.00         | 7,500,000.00         |
| 22040101  | Grant to Other State                          | -                                   | -                     | -                    |
|   | <b>TOTAL FOR CODE 0140001001</b>              | <b>17,469,232.00</b>                | <b>77,400,000.00</b>  | <b>59,930,768.00</b> |
|   | <b>GRAND TOTAL</b>                            | <b>188,322,190.37</b>               | <b>255,140,326.07</b> | <b>66,818,135.70</b> |
|   |   |                                     |                       | -                    |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|  |   |  |                        |                     |
|--|---|--|------------------------|---------------------|
| <b>NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022</b> |   |  |                        | -                   |
| <b>ADMINISTRATIVE SECTOR: OFFICE OF THE AUDITOR GENERAL LOCAL GOVT.</b>        |   |  |                        | -                   |
| <b>CODE NO: 0140002001</b>   | <b>CODE NAME:</b>                           | <b>OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVT.</b> |                        |                     |
|  |   | <b>ACTUAL</b>  | <b>Original Budget</b> | <b>VARIANCE</b>     |
|  |   | <b>2022</b>  | <b>2022</b>            | <b>2022</b>         |
|  |   | <b>N</b>   | <b>N</b>               |                     |
| <b>21</b>  | <b>PERSONNEL COST</b>                       |  |                        | -                   |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                   |  |                        | -                   |
| 21010101   | Salaries                                    | 39,958,554.71  | 41,608,219.00          | 1,649,664.29        |
| 21010103   | Consolidated Revenue Funds Charges-Salaries | 10,570,281.07  | 15,873,117.05          | 5,302,835.98        |
| <b>2202</b>  | <b>OVERHEAD COST</b>                        |  |                        | -                   |
| <b>220201</b>  | <b>TRAVEL AND TRANSPORT-GENERAL</b>         | -  |                        | -                   |
| 22021029   | Other Expenses                              | -  | -                      | -                   |
| 22021033   | Contingencies:Other Recurrent Costs         | -  | -                      | -                   |
| 22040101   | Grant to Other State                        | -  | -                      | -                   |
|  | <b>TOTAL FOR CODE 0140002001</b>            | -  | -                      | -                   |
|  | <b>GRAND TOTAL</b>                          | <b>50,528,835.78</b>                                 | <b>57,481,336.05</b>   | <b>6,952,500.27</b> |

|  |   |                                 |                        |                 |
|--|---|---------------------------------|------------------------|-----------------|
| <b>NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022</b> |   |                                 |                        | -               |
| <b>ADMINISTRATIVE SECTOR:CIVIL SERVICE COMMISSION</b>                          |   |                                 |                        | -               |
| <b>CODE NO: 0147001001</b>   | <b>CODE NAME:</b>                             | <b>CIVIL SERVICE COMMISSION</b> |                        |                 |
|  |   | <b>ACTUAL</b>                   | <b>Original Budget</b> | <b>VARIANCE</b> |
|  |   | <b>2022</b>                     | <b>2022</b>            | <b>2022</b>     |
|  |   | <b>N</b>                        | <b>N</b>               | <b>N</b>        |
| <b>21</b>  | <b>PERSONNEL COST</b>                         |                                 |                        | -               |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                     |                                 |                        | -               |
| 21010101   | Salaries                                      | 48,338,451.40                   | 49,882,614.54          | 1,544,163.14    |
| 21010103   | Consolidated Revenue Funds Charges-Salaries   | 26,880,206.34                   | 38,282,226.00          | 11,402,019.66   |
| <b>2202</b>  | <b>OVERHEAD COST</b>                          |                                 |                        | -               |
| <b>220201</b>  | <b>TRAVEL AND TRANSPORT-GENERAL</b>           | -                               |                        | -               |
| <b>220204</b>  | <b>MAINTENANCE SERVICES-GENERAL</b>           | -                               | -                      | -               |
| 22020406   | Other Maintenance Services                    | 200,000.00                      | 500,000.00             | 300,000.00      |
| 22020411   | Maitenance of Communication Equipment         | -                               | -                      | -               |
| <b>220207</b>  | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b> | -                               | -                      | -               |
| 22020702   | Information Technology Consulting             | 100,000.00                      | 500,000.00             | 400,000.00      |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |                                       |                      |                      |                      |
|---------------|---------------------------------------|----------------------|----------------------|----------------------|
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                    | -                    | -                    |
| 22021007      | Wefare Parkages (Staff Allowance)     | 100,000.00           | 3,000,000.00         | 2,900,000.00         |
|               | <b>TOTAL FOR CODE 0147001001</b>      | <b>400,000.00</b>    | <b>4,000,000.00</b>  | <b>3,600,000.00</b>  |
|               | <b>GRAND TOTAL</b>                    | <b>75,618,657.74</b> | <b>92,164,840.54</b> | <b>16,546,182.80</b> |

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ADMINISTRATIVE SECTOR:LOCAL GOVT SERVICE COMMISSION

CODE NO: 0147002001 CODE NAME:

LOCAL GOVT SERVICE COMMISSION

|               |   | ACTUAL               | Original Budget      | VARIANCE             |
|---------------|---|----------------------|----------------------|----------------------|
|               |   | 2022                 | 2022                 | 2022                 |
|               |   | N                    | N                    | N                    |
| <b>21</b>     | <b>PERSONNEL COST</b>                       |                      |                      | -                    |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                   |                      |                      | -                    |
| 21010101      | Salaries                                    | 51,499,441.93        | 56,222,982.50        | 4,723,540.57         |
| 21010103      | Consolidated Revenue Funds Charges-Salaries | 26,880,206.34        | 38,282,226.00        | 11,402,019.66        |
| <b>2202</b>   | <b>OVERHEAD COST</b>                        |                      |                      | -                    |
| 22040101      | Grant to Other State                        | -                    | -                    | -                    |
|               | <b>TOTAL FOR CODE 0147002001</b>            | <b>-</b>             | <b>-</b>             | <b>-</b>             |
|               | <b>GRAND TOTAL</b>                          | <b>78,379,648.27</b> | <b>94,505,208.50</b> | <b>16,125,560.23</b> |

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ADMINISTRATIVE SECTOR:MINISTRY FOR HOME AFFAIRS

CODE NO: 011013008 CODE NAME:

MIN. FOR HOME AFFAIRS

|               |                                       | ACTUAL         | Original Budget | VARIANCE     |
|---------------|---------------------------------------|----------------|-----------------|--------------|
|               |                                       | 2022           | 2022            | 2022         |
|               |                                       | N              | N               | N            |
| <b>21</b>     | <b>PERSONNEL COST</b>                 |                |                 | -            |
| <b>210101</b> | <b>SALARIES AND WAGES</b>             |                |                 | -            |
| 21010101      | Salaries                              | 884,294,383.57 | 885,846,838.62  | 1,552,455.05 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                  |                |                 | -            |
| <b>220201</b> | <b>TRAVEL AND TRANSPORT-GENERAL</b>   |                |                 | -            |
| 22020101      | Local Travel and Transport            | 60,000.00      | 5,000,000.00    | 4,940,000.00 |
| 22020102      | Local Travel and Transport Others     | 70,000.00      | 5,000,000.00    | 4,930,000.00 |
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b> |                |                 | -            |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |  |                       |                       |                      |
|---------------|--|-----------------------|-----------------------|----------------------|
| 22020301      | Office Stationeries/Computer Consumable          | 65,000.00             | 10,000,000.00         | 9,935,000.00         |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>              | -                     | -                     | -                    |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 50,000.00             | 10,000,000.00         | 9,950,000.00         |
| 22020404      | Maintenance of Office IT Equipment               | 5,000.00              | 2,000,000.00          | 1,995,000.00         |
| 22020406      | Other Maintenance Services                       | 50,000.00             | 3,000,000.00          | 2,950,000.00         |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>    | -                     | -                     | -                    |
| 22020703      | Legal Services                                   | 45,000.00             | 1,000,000.00          | 955,000.00           |
| <b>220208</b> | <b>FUEL AND LUBRICANT-GENERAL</b>                | -                     | -                     | -                    |
| 22020801      | Motor Vehicle Fuel Cost                          | 55,000.00             | 1,000,000.00          | 945,000.00           |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b>            | -                     | -                     | -                    |
| 22040101      | Grant to Other State                             | -                     | -                     | -                    |
|               | <b>TOTAL FOR CODE 011013008</b>                  | <b>400,000.00</b>     | <b>37,000,000.00</b>  | <b>36,600,000.00</b> |
|               | <b>GRAND TOTAL</b>                               | <b>884,694,383.57</b> | <b>922,846,838.62</b> | <b>38,152,455.05</b> |

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR: MINISTRY OF CAREERS & SPECIAL SERVICE

CODE NO: 011018001    CODE NAME:

MIN. OF CAREERS & SPECIAL SERVICE

|               |  | ACTUAL        | Original Budget | VARIANCE     |
|---------------|--|---------------|-----------------|--------------|
|               |  | 2022          | 2022            | 2022         |
|               |  | N             | N               | N            |
| <b>21</b>     | <b>PERSONNEL COST</b>                            |               |                 | -            |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                        |               |                 | -            |
| 21010101      | Salaries   | 38,665,355.04 | 44,369,817.77   | 5,704,462.73 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                             |               |                 | -            |
| <b>220201</b> | <b>TRAVEL AND TRANSPORT-GENERAL</b>              | -             | -               | -            |
| 22020101      | Local Travel and Transport                       | 10,000,000.00 | 10,500,000.00   | 500,000.00   |
| 22020102      | Local Travel and Transport Others                | 20,000,000.00 | 21,500,000.00   | 1,500,000.00 |
| 22020103      | International Travel and Transport               | -             | -               | -            |
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -             | -               | -            |
| 22020301      | Office Stationeries/Computer Consumable          | 400,000.00    | 500,000.00      | 100,000.00   |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>              | -             | -               | -            |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 900,000.00    | 1,000,000.00    | 100,000.00   |
| 22020402      | Maintenance of Office Furniture                  | 300,000.00    | 500,000.00      | 200,000.00   |
| 22020403      | Maintenance of Building and Residential Qtrs     | 300,000.00    | 500,000.00      | 200,000.00   |
| 22020404      | Maintenance of Office IT Equipment               | -             | -               | -            |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |  |                       |                         |                       |
|---------------|--|-----------------------|-------------------------|-----------------------|
| 22020405      | Maintenance of Plant/Generators        | -                     | -                       | -                     |
| 22020406      | Other Maintenance Services             | 59,100,000.00         | 60,000,000.00           | 900,000.00            |
| 22020411      | Maintenance of Communication Equipment | 1,000,000.00          | 1,750,000.00            | 750,000.00            |
| <b>220206</b> | <b>OTHER SERVICES-GENERAL</b>          | -                     | -                       | -                     |
| 22020601      | Security Services                      | 49,000,000.00         | 50,000,000.00           | 1,000,000.00          |
| 22020602      | Office Rent                            | -                     | -                       | -                     |
| 22020603      | Residential Rent                       | -                     | -                       | -                     |
| 22020604      | Security Vote (Including Operations)   | 729,131,000.00        | 1,630,000,000.00        | 900,869,000.00        |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b>  | -                     | -                       | -                     |
| 22021007      | Welfare Packages (Staff Allowance)     | 59,000,000.00         | 89,500,000.00           | 30,500,000.00         |
| 22040101      | Grant to Other State                   | -                     | -                       | -                     |
|               | <b>TOTAL FOR CODE 011018001</b>        | <b>929,131,000.00</b> | <b>1,865,750,000.00</b> | <b>936,619,000.00</b> |
|               | <b>GRAND TOTAL</b>                     | <b>967,796,355.04</b> | <b>1,910,119,817.77</b> | <b>942,323,462.73</b> |

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**  
**ADMINISTRATIVE SECTOR:MINISTRY FOR RELIGIOUS AFFAIRS**

**CODE NO: 011184001 CODE NAME:**

**MIN. FOR RELIGIOUS AFFAIRS**

|               |  | ACTUAL        | Original Budget | VARIANCE       |
|---------------|--|---------------|-----------------|----------------|
|               |  | 2022          | 2022            | 2022           |
|               |  | N             | N               | N              |
| <b>21</b>     | <b>PERSONNEL COST</b>                            |               |                 | -              |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                        |               |                 | -              |
| 21010101      | Salaries   | 58,913,123.37 | 65,357,198.38   | 6,444,075.01   |
| <b>2202</b>   | <b>OVERHEAD COST</b>                             |               |                 | -              |
| <b>220201</b> | <b>TRAVEL AND TRANSPORT-GENERAL</b>              | -             | -               | -              |
| 22020101      | Local Travel and Transport                       | 1,500,000.00  | 2,000,000.00    | 500,000.00     |
| 22020102      | Local Travel and Transport Others                | 1,000,000.00  | 45,000,000.00   | 44,000,000.00  |
| 22020103      | International Travel and Transport               | -             | -               | -              |
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -             | -               | -              |
| 22020301      | Office Stationeries/Computer Consumable          | 500,000.00    | 3,000,000.00    | 2,500,000.00   |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>              | -             | -               | -              |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 650,000.00    | 4,722,670.74    | 4,072,670.74   |
| 22020406      | Other Maintenance Services                       | 2,000,000.00  | 294,000,000.00  | 292,000,000.00 |
| <b>220208</b> | <b>FUEL AND LUBRICANT-GENERAL</b>                | -             | -               | -              |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|          |                                 |                      |                       |                       |
|----------|---------------------------------|----------------------|-----------------------|-----------------------|
| 22020801 | Motor Vehicle Fuel Cost         | 1,000,000.00         | 1,500,000.00          | 500,000.00            |
| 22040101 | Grant to Other State            | -                    | -                     | -                     |
|          | <b>TOTAL FOR CODE 011184001</b> | <b>6,650,000.00</b>  | <b>350,222,670.74</b> | <b>343,572,670.74</b> |
|          | <b>GRAND TOTAL</b>              | <b>65,563,123.37</b> | <b>415,579,869.12</b> | <b>350,016,745.75</b> |

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR:MINISTRY FOR RELIGIOUS AFFAIRS

#### CAPITAL EXPENDITURE

CODE NO: 011184001 CODE NAME:

MIN. FOR RELIGIOUS AFFAIRS

|  | ACTUAL<br>2022<br>N     | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N |
|--|-------------------------|------------------------------|-----------------------|
| <b>2301 Fixed Assets Purchase</b>                          |                         |                              | -                     |
| <b>230101 Fixed Assets Purchase-General</b>                | -                       | -                            | -                     |
| 23010130 Purchase of Recreational facilities               | 320,000,000.00          | 550,000,000.00               | 230,000,000.00        |
| <b>2302 Construction/Provision</b>                         | -                       | -                            | -                     |
| 23020119 Construction/Provision of Recreational Facilities | 1,200,753,274.42        | 1,350,000,000.00             | 149,246,725.58        |
| <b>TOTAL FOR CODE 011184001</b>                            | <b>1,520,753,274.42</b> | <b>1,900,000,000.00</b>      | <b>379,246,725.58</b> |
| <b>GRAND TOTAL</b>   | <b>1,520,753,274.42</b> | <b>1,900,000,000.00</b>      | <b>379,246,725.58</b> |

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR:ZAKKAT AND ENDOWMENT COMMISSION (WAQF)

CODE NO: 011118400200 CODE NAME:

ZAKKAT AND ENDOWMENT COMMISSION (WAQF)

|  | ACTUAL<br>2022<br>N | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N |
|--|---------------------|------------------------------|-----------------------|
| <b>21 PERSONNEL COST</b>                             |                     |                              | -                     |
| <b>210101 SALARIES AND WAGES</b>                     |                     |                              | -                     |
| 21010101 Salaries                                    | 5,833,500.06        | 36,020,086.00                | 30,186,585.94         |
| 21010101 Consolidated Revenue Funds Charges-Salaries | 26,880,206.34       | 38,282,226.00                | 11,402,019.66         |
| <b>2202 OVERHEAD COST</b>                            |                     |                              | -                     |
| <b>220201 TRAVEL AND TRANSPORT-GENERAL</b>           | -                   |                              | -                     |
| 22020101 Local Travel and Transport                  | 12,909,000.00       | 15,000,000.00                | 2,091,000.00          |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |   |                       |                       |                      |
|---------------|---|-----------------------|-----------------------|----------------------|
| 22020102      | Local Travel and Transport Others                 | 17,212,000.00         | 20,000,000.00         | 2,788,000.00         |
| <b>220202</b> | <b>UTILITIES- GENERAL</b>                         | -                     | -                     | -                    |
| 22020202      | Telephone Charges                                 | 4,303,000.00          | 5,000,000.00          | 697,000.00           |
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>             | -                     | -                     | -                    |
| 22020301      | Office Stationeries/Computer Consumable           | 17,212,000.00         | 20,000,000.00         | 2,788,000.00         |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>               | -                     | -                     | -                    |
| 22020401      | Maintence of Motor Vehicle/Transport Equipment    | 21,515,000.00         | 25,000,000.00         | 3,485,000.00         |
| 22020402      | Maintence of Office Furniture                     | 12,909,000.00         | 15,000,000.00         | 2,091,000.00         |
| 22020403      | Maintence of Office Building and Residential Qtrs | 43,030,000.00         | 50,000,000.00         | 6,970,000.00         |
| 22020406      | Other Maintenance Services                        | 38,727,000.00         | 45,000,000.00         | 6,273,000.00         |
| <b>220205</b> | <b>TRAINING-GENERAL</b>                           | -                     | -                     | -                    |
| 22020501      | Local Training                                    | 12,909,000.00         | 15,000,000.00         | 2,091,000.00         |
| 22020502      | International Training                            | 21,515,000.00         | 25,000,000.00         | 3,485,000.00         |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>     | -                     | -                     | -                    |
| 22020703      | Legal Services                                    | 21,515,000.00         | 25,000,000.00         | 3,485,000.00         |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b>             | -                     | -                     | -                    |
| 22021007      | Wefare Parkages (Staff Allowance)                 | 49,018,000.00         | 30,000,000.00         | 19,018,000.00        |
| 22021029      | Other Expenses                                    | 7,436,000.00          | 10,000,000.00         | 2,564,000.00         |
|               | <b>TOTAL FOR CODE 011184001</b>                   | <b>280,210,000.00</b> | <b>300,000,000.00</b> | <b>19,790,000.00</b> |
|               | <b>GRAND TOTAL</b>                                | <b>312,923,706.40</b> | <b>374,302,312.00</b> | <b>61,378,605.60</b> |

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**  
**ADMINISTRATIVE SECTOR:ZAKKAT AND ENDOWMENT COMMISSION (WAQF)**  
**CAPITAL EXPENDITURE**

|                               |                                      |  |                         |                         |
|-------------------------------|--------------------------------------|--|-------------------------|-------------------------|
| CODE NO: 011184001 CODE NAME: |                                      | ZAKKAT AND ENDOWMENT COMMISSION (WAQF) |                         |                         |
|                               |                                      | <b>ACTUAL</b>                          | <b>Original Budget</b>  | <b>VARIANCE</b>         |
|                               |                                      | <b>2022</b>                            | <b>2022</b>             | <b>2022</b>             |
|                               |                                      | <b>N</b>                               | <b>N</b>                | <b>N</b>                |
| 2301                          | <b>Fixed Assets Purchase</b>         |  |                         | -                       |
| 230101                        | <b>Fixed Assets Purchase-General</b> | -                                      | -                       | -                       |
| 23010130                      | Purchase of Recreational facilities  | 1,000,000,000.00                       | 2,000,000,000.00        | 1,000,000,000.00        |
| 2302                          | <b>Construction/Provision</b>        | -                                      | -                       | -                       |
|                               | <b>TOTAL FOR CODE 011184001</b>      | <b>1,000,000,000.00</b>                | <b>2,000,000,000.00</b> | <b>1,000,000,000.00</b> |
|                               | <b>GRAND TOTAL</b>                   | <b>1,000,000,000.00</b>                | <b>2,000,000,000.00</b> | <b>1,000,000,000.00</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 ADMINISTRATIVE SECTOR:HOUSE OF ASSEMBLY

| CODE NO: 012001001 | CODE NAME:  | HOUSE OF ASSEMBLY       | Original Budget         | VARIANCE              |
|--------------------|---|-------------------------|-------------------------|-----------------------|
|                    |   | ACTUAL<br>2022          | 2022                    | 2022                  |
| <b>21</b>          | <b>PERSONNEL COST</b>                             |                         |                         | -                     |
| <b>210101</b>      | <b>SALARIES AND WAGES</b>                         |                         |                         | -                     |
| 21010101           | Salaries  | 426,406,366.87          | 719,960,416.27          | 293,554,049.40        |
| <b>2202</b>        | <b>OVERHEAD COST</b>                              |                         |                         | -                     |
| <b>220201</b>      | <b>TRAVEL AND TRANSPORT-GENERAL</b>               |                         |                         | -                     |
| 22020101           | Local Travel and Transport                        | 136,250,000.00          | 250,000,000.00          | 113,750,000.00        |
| 22020102           | Local Travel and Transport Others                 | 372,500,000.00          | 500,000,000.00          | 127,500,000.00        |
| <b>220202</b>      | <b>UTILITIES- GENERAL</b>                         |                         |                         | -                     |
| 22020202           | Telephone Charges                                 | 1,134,000.00            | 1,200,000.00            | 66,000.00             |
| <b>220203</b>      | <b>MATERIALS AND SUPPLIES-GENERAL</b>             |                         |                         | -                     |
| 22020301           | Office Stationeries/Computer Comsumable           | 19,845,000.00           | 21,000,000.00           | 1,155,000.00          |
| 22020303           | News Paper  | 20,790,000.00           | 22,000,000.00           | 1,210,000.00          |
| 22020305           | Printing of Non Security Documents                | 89,170,000.00           | 306,000,000.00          | 216,830,000.00        |
| <b>220204</b>      | <b>MAINTENANCE SERVICES-GENERAL</b>               |                         |                         | -                     |
| 22020401           | Maintence of Motor Vehicle/Transport Equipment    | 23,625,000.00           | 25,000,000.00           | 1,375,000.00          |
| 22020402           | Maintence of Office Furniture                     | 7,560,000.00            | 8,000,000.00            | 440,000.00            |
| 22020403           | Maintence of Office Building and Residential Qtrs | 2,079,000.00            | 2,200,000.00            | 121,000.00            |
| 22020404           | Maitenance of Office IT Equipment                 | 24,097,500.00           | 25,500,000.00           | 1,402,500.00          |
| 22020406           | Other Maintenance Services                        | 342,430,000.00          | 574,000,000.00          | 231,570,000.00        |
| 22020411           | Maitenance of Communication Equipment             | 4,725,000.00            | 5,000,000.00            | 275,000.00            |
| <b>220207</b>      | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>     |                         |                         | -                     |
| 22020702           | Information Technology Consulting                 | 28,350,000.00           | 30,000,000.00           | 1,650,000.00          |
| <b>220208</b>      | <b>FUEL AND LUBRICANT-GENERAL</b>                 |                         |                         | -                     |
| 22020902           | Insurance Premium                                 | 94,500,000.00           | 100,000,000.00          | 5,500,000.00          |
| <b>220210</b>      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>             |                         |                         | -                     |
| 22021003           | Publicity and Advetisement                        | 40,635,000.00           | 43,000,000.00           | 2,365,000.00          |
| 22021004           | Medical Expenses                                  | 109,504,500.00          | 107,000,000.00          | 2,504,500.00          |
| 22021007           | Wefare Parkages (Staff Allowance)                 | 54,805,000.00           | 58,000,000.00           | 3,195,000.00          |
| 22021008           | Subscription to Proffessional Bodies              | 21,000,000.00           | 10,000,000.00           | 11,000,000.00         |
|                    | <b>TOTAL FOR CODE 011184001</b>                   | <b>1,393,000,000.00</b> | <b>2,087,900,000.00</b> | <b>694,900,000.00</b> |
|                    | <b>GRAND TOTAL</b>                                | <b>1,819,406,366.87</b> | <b>2,807,860,416.27</b> | <b>988,454,049.40</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |  |                          |                       |                       | -                    |
|---|--|--------------------------|-----------------------|-----------------------|----------------------|
| ADMINISTRATIVE SECTOR:HOUSE SERVICE COMMISSION                          |  |                          |                       |                       | -                    |
| CODE NO: 012004001  | CODE NAME:                                     | HOUSE SERVICE COMMISSION | ACTUAL                | Original Budget       | VARIANCE             |
|   |  |                          | 2022                  | 2022                  | 2022                 |
|   |  |                          | N                     | N                     | N                    |
| 21  | <b>PERSONNEL COST</b>                          |                          |                       |                       | -                    |
| 210101  | <b>SALARIES AND WAGES</b>                      |                          |                       |                       | -                    |
| 21010101  | Salaries                                       |                          | 65,065,244.58         | 69,821,305.00         | 4,756,060.42         |
| 21010103  | Consolidated Revenue Funds Charges-Salaries    |                          | 26,880,206.34         | 38,282,226.00         | 11,402,019.66        |
| 2202  | <b>OVERHEAD COST</b>                           |                          |                       |                       | -                    |
| 220201  | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                          | -                     |                       | -                    |
| 22020101  | Local Travel and Transport                     |                          | 500,000.00            | 30,000,000.00         | 29,500,000.00        |
| 22020102  | Local Travel and Transport Others              |                          | 100,000.00            | 30,000,000.00         | 29,900,000.00        |
| 220203  | <b>MATERIALS AND SUPPLIES-GENERAL</b>          |                          | -                     | -                     | -                    |
| 22020301  | Office Stationeries/Computer Comsumable        |                          | 1,020,000.00          | 4,000,000.00          | 2,980,000.00         |
| 220204  | <b>MAINTENANCE SERVICES-GENERAL</b>            |                          | -                     | -                     | -                    |
| 22020401  | Maintence of Motor Vehicle/Transport Equipment |                          | 380,000.00            | 3,000,000.00          | 2,620,000.00         |
| 22020406  | Other Maintenance Services                     |                          | 8,500,000.00          | 3,000,000.00          | 5,500,000.00         |
|   | <b>TOTAL FOR CODE 011184001</b>                |                          | <b>10,500,000.00</b>  | <b>70,000,000.00</b>  | <b>59,500,000.00</b> |
|   | <b>GRAND TOTAL</b>                             |                          | <b>102,445,450.92</b> | <b>178,103,531.00</b> | <b>75,658,080.08</b> |

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |                                     |                             |                      |                      | -                    |
|---|-------------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| ADMINISTRATIVE SECTOR: POVERTY REDUCTION PROGRAMME                      |                                     |                             |                      |                      | -                    |
| CODE NO: 011020001  | CODE NAME:                          | POVERTY REDUCTION PROGRAMME | ACTUAL               | Original Budget      | VARIANCE             |
|   |                                     |                             | 2022                 | 2022                 | 2022                 |
|   |                                     |                             | N                    | N                    | N                    |
| 21  | <b>PERSONNEL COST</b>               |                             |                      |                      | -                    |
| 210101  | <b>SALARIES AND WAGES</b>           |                             |                      |                      | -                    |
| 21010101  | Salaries                            |                             | 26,501,997.59        | 26,882,614.54        | 380,616.95           |
| 2202  | <b>OVERHEAD COST</b>                |                             |                      |                      | -                    |
| 220201  | <b>TRAVEL AND TRANSPORT-GENERAL</b> |                             | -                    |                      | -                    |
| 22040101  | Grant to Other State                |                             | -                    | 10,000,000.00        | 10,000,000.00        |
|   | <b>TOTAL FOR CODE 011184001</b>     |                             | <b>-</b>             | <b>10,000,000.00</b> | <b>10,000,000.00</b> |
|   | <b>GRAND TOTAL</b>                  |                             | <b>26,501,997.59</b> | <b>36,882,614.54</b> | <b>10,380,616.95</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |                              |  |                 | -            |
|---|------------------------------|--|-----------------|--------------|
| ADMINISTRATIVE SECTOR:SOKOTO STATE ACTION C'TTEE. ON AIDS & TUBERCLOSIS |                              |  |                 | -            |
| CODE NO: 0110330010   |                              | CODE NAME: SOKOTO STATE ACTION C'TTEE. ON AIDS & TUBERCLOSIS |                 |              |
|   |                              | ACTUAL   | Original Budget | VARIANCE     |
|   |                              | 2022   | 2022            | 2022         |
|   |                              | N  | N               | N            |
| 21  | PERSONNEL COST               |  |                 | -            |
| 210101  | SALARIES AND WAGES           |  |                 | -            |
| 21010101  | Salaries                     | 39,116,065.33  | 40,954,320.00   | 1,838,254.67 |
| 2202  | OVERHEAD COST                |  |                 | -            |
| 220201  | TRAVEL AND TRANSPORT-GENERAL | -  |                 | -            |
| 22040101  | Grant to Other State         | -  | -               | -            |
|   | TOTAL FOR CODE 011184001     | -  | -               | -            |
|   | GRAND TOTAL                  | 39,116,065.33  | 40,954,320.00   | 1,838,254.67 |

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |                                      |  |                 | -             |
|---|--------------------------------------|--|-----------------|---------------|
| ADMINISTRATIVE SECTOR:SOKOTO STATE ACTION C'TTEE. ON AIDS & TUBERCLOSIS |                                      |  |                 | -             |
| CAPITAL EXPENDITURE   |                                      |  |                 | -             |
| CODE NO: 0110330010   |                                      | CODE NAME: SOKOTO STATE ACTION C'TTEE. ON AIDS & TUBERCLOSIS |                 |               |
|   |                                      | ACTUAL   | Original Budget | VARIANCE      |
|   |                                      | 2022   | 2022            | 2022          |
|   |                                      | N  | N               | N             |
|   | 2301 Fixed Assets Purchase           |  |                 | -             |
|   | 230101 Fixed Assets Purchase-General | -  | -               | -             |
| 23010122  | Purchase of Health/Medical Equipment | 25,000,000.00  | 100,000,000.00  | 75,000,000.00 |
|   | TOTAL FOR CODE 011184001             | 25,000,000.00  | 100,000,000.00  | 75,000,000.00 |
|   | GRAND TOTAL                          | 25,000,000.00  | 100,000,000.00  | 75,000,000.00 |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|  |  |  |                        |                     |
|--|--|--|------------------------|---------------------|
| <b>NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022</b> |  |  |                        | -                   |
| <b>ADMINISTRATIVE SECTOR:STATE EMERGENCY MANAGEMENT AGENCY</b>                 |  |  |                        | -                   |
| <b>CODE NO: 011080010</b>  | <b>CODE NAME:</b>                              | <b>STATE EMERGENCY MANAGEMENT AGENCY</b> |                        |                     |
|  |  | <b>ACTUAL</b>                            | <b>Original Budget</b> | <b>VARIANCE</b>     |
|  |  | <b>2022</b>                              | <b>2022</b>            | <b>2022</b>         |
|  |  | <b>N</b>                                 | <b>N</b>               | <b>N</b>            |
| <b>21</b>  | <b>PERSONNEL COST</b>                          |  |                        | -                   |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                      |  |                        | -                   |
| 21010101   | Salaries                                       | 3,300,000.00                             | 5,000,000.00           | 1,700,000.00        |
| <b>2202</b>  | <b>OVERHEAD COST</b>                           | -  |                        | -                   |
| <b>220201</b>  | <b>TRAVEL AND TRANSPORT-GENERAL</b>            | -  |                        | -                   |
| 22020101   | Local Travel and Transport                     | 100,000.00                               | 1,000,000.00           | 900,000.00          |
| 22020102   | Local Travel and Transport Others              | 100,000.00                               | 1,000,000.00           | 900,000.00          |
| <b>220203</b>  | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -  |                        | -                   |
| 22020301   | Office Stationeries/Computer Consumable        | 150,000.00                               | 1,500,000.00           | 1,350,000.00        |
| <b>220204</b>  | <b>MAINTENANCE SERVICES-GENERAL</b>            | -  |                        | -                   |
| 22020401   | Maintence of Motor Vehicle/Transport Equipment | 50,000.00                                | 1,000,000.00           | 950,000.00          |
| 22020402   | Maintence of Office Furniture                  | 100,000.00                               | 1,000,000.00           | 900,000.00          |
| 22020406   | Other Maintenance Services                     | 300,000.00                               | 4,500,000.00           | 4,200,000.00        |
|  | <b>TOTAL FOR CODE 011080010</b>                | <b>4,100,000.00</b>                      | <b>10,000,000.00</b>   | <b>5,900,000.00</b> |
|  | <b>GRAND TOTAL</b>                             | <b>4,100,000.00</b>                      | <b>10,000,000.00</b>   | <b>5,900,000.00</b> |

|  |   |  |                        |                       |
|--|---|--|------------------------|-----------------------|
| <b>NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022</b> |   |  |                        | -                     |
| <b>ADMINISTRATIVE SECTOR:STATE EMERGENCY MANAGEMENT AGENCY</b>                 |   |  |                        | -                     |
| <b>CAPITAL EXPENDITURE</b>   |   |  |                        | -                     |
| <b>CODE NO: 011080010</b>  | <b>CODE NAME:</b>                           | <b>STATE EMERGENCY MANAGEMENT AGENCY</b> |                        |                       |
|  |   | <b>ACTUAL</b>                            | <b>Original Budget</b> | <b>VARIANCE</b>       |
|  |   | <b>2022</b>                              | <b>2022</b>            | <b>2022</b>           |
|  |   | <b>N</b>                                 | <b>N</b>               | <b>N</b>              |
|  | <b>2301 Fixed Assets Purchase</b>           |  |                        | -                     |
|  | <b>230101 Fixed Assets Purchase-General</b> | -  | -                      | -                     |
| 23010130   | Purchase of Recreational Facilities         | -  | 200,000,000.00         | 200,000,000.00        |
|  | <b>2302 Construction/Provision</b>          | -  |                        | -                     |
| 23020116   | Construction/Provision of Water ways        | -  | 225,187,500.00         | 225,187,500.00        |
|  | <b>TOTAL FOR CODE 011080010</b>             | <b>-</b>                                 | <b>425,187,500.00</b>  | <b>425,187,500.00</b> |
|  | <b>GRAND TOTAL</b>                          | <b>-</b>                                 | <b>425,187,500.00</b>  | <b>425,187,500.00</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |  |                         |                       |                       |
|---|--|-------------------------|-----------------------|-----------------------|
| ADMINISTRATIVE SECTOR: MINISTRY OF INFORMATION                          |  |                         |                       |                       |
| CODE NO: 011230010  | CODE NAME:                                     | MINISTRY OF INFORMATION |                       |                       |
|   |  | ACTUAL                  | Original Budget       | VARIANCE              |
|   |  | 2022                    | 2022                  | 2022                  |
|   |  | N                       | N                     | N                     |
| <b>21</b>   | <b>PERSONNEL COST</b>                          |                         |                       | -                     |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                      |                         |                       | -                     |
| 21010101  | Salaries                                       | 57,789,819.38           | 58,104,646.00         | 314,826.62            |
| <b>2202</b>   | <b>OVERHEAD COST</b>                           |                         |                       | -                     |
| <b>220201</b>   | <b>TRAVEL AND TRANSPORT-GENERAL</b>            | -                       |                       | -                     |
| 22020101  | Local Travel and Transport                     | 2,000,000.00            | 10,000,000.00         | 8,000,000.00          |
| 22020102  | Local Travel and Transport Others              | 879,000.00              | 7,000,000.00          | 6,121,000.00          |
| <b>220203</b>   | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                       |                       | -                     |
| 22020301  | Office Stationeries/Computer Comsumable        | 350,000.00              | 500,000.00            | 150,000.00            |
| 22020304  | Magazine and Periodicals                       | 1,500,000.00            | 2,000,000.00          | 500,000.00            |
| 22020305  | Printing of Non Security Documents             | 3,500,000.00            | 20,000,000.00         | 16,500,000.00         |
| <b>220204</b>   | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                       |                       | -                     |
| 22020401  | Maintence of Motor Vehicle/Transport Equipment | 2,600,000.00            | 5,000,000.00          | 2,400,000.00          |
| 22020402  | Maintence of Office Furniture                  | 3,500,000.00            | 4,500,000.00          | 1,000,000.00          |
| 22020406  | Other Maintenance Services                     | 6,580,000.00            | 6,000,000.00          | 580,000.00            |
| 22020411  | Maitenance of Communication Equipment          | 500,000.00              | 1,000,000.00          | 500,000.00            |
| <b>220210</b>   | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                       |                       | -                     |
| 22021003  | Publicity and Advetisement                     | 1,500,000.00            | 80,000,000.00         | 78,500,000.00         |
| 22021007  | Wefare Parkages (Staff Allowance)              | 4,591,000.00            | 6,000,000.00          | 1,409,000.00          |
| 22040101  | Grant to Other State                           | -                       |                       | -                     |
|   | <b>TOTAL FOR CODE 011230010</b>                | <b>27,500,000.00</b>    | <b>142,000,000.00</b> | <b>114,500,000.00</b> |
|   | <b>GRAND TOTAL</b>                             | <b>85,289,819.38</b>    | <b>200,104,646.00</b> | <b>114,814,826.62</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| <b>NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022</b> |   |                       |                        |                     | - |
|--|---|-----------------------|------------------------|---------------------|---|
| <b>ADMINISTRATIVE SECTOR: RIMA RADIO</b>                                       |   |                       |                        |                     | - |
| <b>CODE NO: 012300400100 CODE NAME:</b>  |   | <b>RIMA RADIO</b>     |                        |                     |   |
|  |   | <b>ACTUAL</b>         | <b>Original Budget</b> | <b>VARIANCE</b>     |   |
|  |   | <b>2022</b>           | <b>2022</b>            | <b>2022</b>         |   |
|  |   | <b>N</b>              | <b>N</b>               | <b>N</b>            |   |
| <b>21</b>  | <b>PERSONNEL COST</b>                   |                       |                        |                     | - |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>               |                       |                        |                     | - |
| 21010101   | Salaries                                | 100,739,466.71        | 101,212,341.20         | 472,874.49          |   |
| <b>2202</b>  | <b>OVERHEAD COST</b>                    |                       |                        |                     | - |
| <b>220201</b>  | <b>TRAVEL AND TRANSPORT-GENERAL</b>     | -                     |                        |                     | - |
| 22020101   | Local Travel and Transport              | 100,000.00            | 500,000.00             | 400,000.00          |   |
| 22020102   | Local Travel and Transport Others       | 200,000.00            | 1,000,000.00           | 800,000.00          |   |
| <b>220203</b>  | <b>MATERIALS AND SUPPLIES-GENERAL</b>   | -                     |                        |                     | - |
| 22020301   | Office Stationeries/Computer Comsumable | 300,000.00            | 1,500,000.00           | 1,200,000.00        |   |
| <b>220204</b>  | <b>MAINTENANCE SERVICES-GENERAL</b>     | -                     |                        |                     | - |
| 22020406   | Other Maintenance Services              | 400,000.00            | 1,000,000.00           | 600,000.00          |   |
| <b>220208</b>  | <b>FUEL AND LUBRICANT-GENERAL</b>       | -                     |                        |                     | - |
| 22020801   | Motor Vehicle Fuel Cost                 | 200,000.00            | 500,000.00             | 300,000.00          |   |
|  | <b>TOTAL FOR CODE 012300400100</b>      | <b>1,200,000.00</b>   | <b>4,500,000.00</b>    | <b>3,300,000.00</b> |   |
|  | <b>GRAND TOTAL</b>                      | <b>101,939,466.71</b> | <b>105,712,341.20</b>  | <b>3,772,874.49</b> |   |

| <b>NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022</b> |                                     |                        |                        |                 | - |
|--|-------------------------------------|------------------------|------------------------|-----------------|---|
| <b>ADMINISTRATIVE SECTOR: RIMA TELEVISION</b>                                  |                                     |                        |                        |                 | - |
| <b>CODE NO: 012300300100 CODE NAME:</b>  |                                     | <b>RIMA TELEVISION</b> |                        |                 |   |
|  |                                     | <b>ACTUAL</b>          | <b>Original Budget</b> | <b>VARIANCE</b> |   |
|  |                                     | <b>2022</b>            | <b>2022</b>            | <b>2022</b>     |   |
|  |                                     | <b>N</b>               | <b>N</b>               | <b>N</b>        |   |
| <b>21</b>  | <b>PERSONNEL COST</b>               |                        |                        |                 | - |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>           |                        |                        |                 | - |
| 21010101   | Salaries                            | 84,981,074.45          | 85,012,120.00          | 31,045.55       |   |
| <b>2202</b>  | <b>OVERHEAD COST</b>                |                        |                        |                 | - |
| <b>220201</b>  | <b>TRAVEL AND TRANSPORT-GENERAL</b> | -                      |                        |                 | - |
| 22020101   | Local Travel and Transport          | 100,000.00             | 500,000.00             | 400,000.00      |   |
| 22020102   | Local Travel and Transport Others   | 200,000.00             | 1,000,000.00           | 800,000.00      |   |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |   |                      |                      |                     |
|---------------|---|----------------------|----------------------|---------------------|
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>   | -                    | -                    | -                   |
| 22020301      | Office Stationeries/Computer Comsumable | 300,000.00           | 1,500,000.00         | 1,200,000.00        |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>     | -                    | -                    | -                   |
| 22020406      | Other Maintenance Services              | 400,000.00           | 1,000,000.00         | 600,000.00          |
| <b>220208</b> | <b>FUEL AND LUBRICANT-GENERAL</b>       | -                    | -                    | -                   |
| 22020801      | Motor Vehicle Fuel Cost                 | 200,000.00           | 500,000.00           | 300,000.00          |
|               | <b>TOTAL FOR CODE 012300300100</b>      | <b>1,200,000.00</b>  | <b>4,500,000.00</b>  | <b>3,300,000.00</b> |
|               | <b>GRAND TOTAL</b>                      | <b>86,181,074.45</b> | <b>89,512,120.00</b> | <b>3,331,045.55</b> |

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**

**ADMINISTRATIVE SECTOR: SOKOTO STATE NEWS PAPER COMPANY (THE PATH)**

CODE NO: 012305500100 CODE NAME:

SOKOTO STATE NEWS PAPER COMPANY (THE PATH)

|               |                                     | ACTUAL               | Original Budget      | VARIANCE            |
|---------------|-------------------------------------|----------------------|----------------------|---------------------|
|               |                                     | 2022                 | 2022                 | 2022                |
|               |                                     | N                    | N                    | N                   |
| <b>21</b>     | <b>PERSONNEL COST</b>               |                      |                      | -                   |
| <b>210101</b> | <b>SALARIES AND WAGES</b>           |                      |                      | -                   |
| 21010101      | Salaries                            | 75,152,836.94        | 77,077,158.50        | 1,924,321.56        |
| <b>2202</b>   | <b>OVERHEAD COST</b>                |                      |                      | -                   |
| <b>220201</b> | <b>TRAVEL AND TRANSPORT-GENERAL</b> | -                    |                      | -                   |
| 22020101      | Local Travel and Transport          | 100,000.00           | 500,000.00           | 400,000.00          |
| 22020102      | Local Travel and Transport Others   | 100,000.00           | 1,000,000.00         | 900,000.00          |
| <b>220202</b> | <b>UTILITIES- GENERAL</b>           | -                    | -                    | -                   |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b> | -                    | -                    | -                   |
| 22020406      | Other Maintenance Services          | 400,000.00           | 1,000,000.00         | 600,000.00          |
| <b>220208</b> | <b>FUEL AND LUBRICANT-GENERAL</b>   | -                    | -                    | -                   |
| 22020801      | Motor Vehicle Fuel Cost             | 200,000.00           | 500,000.00           | 300,000.00          |
|               | <b>TOTAL FOR CODE 012305500100</b>  | <b>800,000.00</b>    | <b>3,000,000.00</b>  | <b>2,200,000.00</b> |
|               | <b>GRAND TOTAL</b>                  | <b>75,952,836.94</b> | <b>80,077,158.50</b> | <b>4,124,321.56</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR: GOVERNMENT PRINTING

| CODE NO: 012301301 CODE NAME: |                                     | GOVERNMENT PRINTING  |                      |                     |
|-------------------------------|-------------------------------------|----------------------|----------------------|---------------------|
|                               |                                     | ACTUAL               | Original Budget      | VARIANCE            |
|                               |                                     | 2022                 | 2022                 | 2022                |
|                               |                                     | N                    | N                    | N                   |
| 21                            | <b>PERSONNEL COST</b>               |                      |                      | -                   |
| 210101                        | <b>SALARIES AND WAGES</b>           |                      |                      | -                   |
| 21010101                      | Salaries                            | 18,577,135.54        | 20,805,333.25        | 2,228,197.71        |
| 2202                          | <b>OVERHEAD COST</b>                |                      |                      | -                   |
| 220204                        | <b>MAINTENANCE SERVICES-GENERAL</b> | -                    | -                    | -                   |
| 22020406                      | Other Maintenance Services          | 200,000.00           | 100,000.00 -         | 100,000.00          |
|                               | <b>TOTAL FOR CODE 012301301</b>     | <b>200,000.00</b>    | <b>100,000.00 -</b>  | <b>100,000.00</b>   |
|                               | <b>GRAND TOTAL</b>                  | <b>18,777,135.54</b> | <b>20,905,333.25</b> | <b>2,128,197.71</b> |

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

#### ADMINISTRATIVE SECTOR: FIRE SERVICE

| CODE NO: 012400701 CODE NAME: |  | FIRE SERVICE   |                 |              |
|-------------------------------|--|----------------|-----------------|--------------|
|                               |  | ACTUAL         | Original Budget | VARIANCE     |
|                               |  | 2022           | 2022            | 2022         |
|                               |  | N              | N               | N            |
| 21                            | <b>PERSONNEL COST</b>                          |                |                 | -            |
| 210101                        | <b>SALARIES AND WAGES</b>                      |                |                 | -            |
| 21010101                      | Salaries                                       | 171,221,843.74 | 172,996,441.44  | 1,774,597.70 |
| 2202                          | <b>OVERHEAD COST</b>                           |                |                 | -            |
| 220201                        | <b>TRAVEL AND TRANSPORT-GENERAL</b>            | -              | -               | -            |
| 22020101                      | Local Travel and Transport                     | 2,850,000.00   | 10,000,000.00   | 7,150,000.00 |
| 22020102                      | Local Travel and Transport Others              | 1,995,000.00   | 7,000,000.00    | 5,005,000.00 |
| 220202                        | <b>UTILITIES- GENERAL</b>                      | -              | -               | -            |
| 220203                        | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -              | -               | -            |
| 22020301                      | Office Stationeries/Computer Consumable        | 142,500.00     | 500,000.00      | 357,500.00   |
| 22020304                      | Magazine and Periodicals                       | 570,000.00     | 2,000,000.00    | 1,430,000.00 |
| 220204                        | <b>MAINTENANCE SERVICES-GENERAL</b>            | -              | -               | -            |
| 22020401                      | Maintence of Motor Vehicle/Transport Equipment | 2,850,000.00   | 10,000,000.00   | 7,150,000.00 |
| 22020402                      | Maintence of Office Furniture                  | 285,000.00     | 1,000,000.00    | 715,000.00   |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |  |                       |                       |                      |
|---------------|--|-----------------------|-----------------------|----------------------|
| 22020405      | Maintenance of Plant/Generators        | 1,282,500.00          | 4,500,000.00          | 3,217,500.00         |
| 22020406      | Other Maintenance Services             | 855,000.00            | 3,000,000.00          | 2,145,000.00         |
| 22020411      | Maintenance of Communication Equipment | 215,000.00            | 1,000,000.00          | 785,000.00           |
| <b>220205</b> | <b>TRAINING-GENERAL</b>                | -                     | -                     | -                    |
| 22020501      | Local Training                         | 855,000.00            | 3,000,000.00          | 2,145,000.00         |
|               | <b>TOTAL FOR CODE 012400701</b>        | <b>11,900,000.00</b>  | <b>42,000,000.00</b>  | <b>30,100,000.00</b> |
|               | <b>GRAND TOTAL</b>                     | <b>183,121,843.74</b> | <b>214,996,441.44</b> | <b>31,874,597.70</b> |

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**  
**ADMINISTRATIVE SECTOR: BUREAU FOR PUBLIC PROCUREMENT AND PRICE INTELLIGENCE**

CODE NO: 011101000100 CODE NAME:

BUREAU FOR PUBLIC PROCUREMENT AND PRICE INTELLIGENCE

|               |  | ACTUAL              | Original Budget      | VARIANCE             |
|---------------|--|---------------------|----------------------|----------------------|
|               |  | 2022                | 2022                 | 2022                 |
|               |  | N                   | N                    | N                    |
| <b>21</b>     | <b>PERSONNEL COST</b>                            |                     |                      | -                    |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                        |                     |                      | -                    |
| 21010101      | Salaries   | 8,761,000.82        | 12,234,005.00        | 3,473,004.18         |
| <b>2202</b>   | <b>OVERHEAD COST</b>                             |                     |                      | -                    |
| <b>220201</b> | <b>TRAVEL AND TRANSPORT-GENERAL</b>              | -                   |                      | -                    |
| 22020101      | Local Travel and Transport                       | 100,000.00          | 1,000,000.00         | 900,000.00           |
| 22020102      | Local Travel and Transport Others                | 100,000.00          | 1,500,000.00         | 1,400,000.00         |
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -                   | -                    | -                    |
| 22020301      | Office Stationeries/Computer Consumable          | 100,000.00          | 2,000,000.00         | 1,900,000.00         |
| 22020307      | Drugs/Laboratory/Medical Supplies                | 50,000.00           | 500,000.00           | 450,000.00           |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>              | -                   | -                    | -                    |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 150,000.00          | 2,000,000.00         | 1,850,000.00         |
| 22020406      | Other Maintenance Services                       | 227,500.00          | 4,000,000.00         | 3,772,500.00         |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b>            | -                   | -                    | -                    |
| 22021029      | Other Expenses                                   | 72,500.00           | 3,000,000.00         | 2,927,500.00         |
|               | <b>TOTAL FOR CODE 011101000100</b>               | <b>800,000.00</b>   | <b>14,000,000.00</b> | <b>13,200,000.00</b> |
|               | <b>GRAND TOTAL</b>                               | <b>9,561,000.82</b> | <b>26,234,005.00</b> | <b>16,673,004.18</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022  
ADMINISTRATIVE SECTOR:PILGRIMS WELFARE AGENCY**

|                             |  | <b>PILGRIMS WELFARE AGENCY</b> |                        |                     |
|-----------------------------|--|--------------------------------|------------------------|---------------------|
| <b>CODE NO:011103700100</b> | <b>CODE NAME:</b>                              | <b>ACTUAL</b>                  | <b>Original Budget</b> | <b>VARIANCE</b>     |
|                             |  | <b>2022</b>                    | <b>2022</b>            | <b>2022</b>         |
|                             |  | <b>N</b>                       | <b>N</b>               | <b>N</b>            |
|                             | <b>PERSONNEL COST</b>                          |                                |                        | -                   |
| <b>21</b>                   | <b>SALARIES AND WAGES</b>                      |                                |                        | -                   |
| <b>210101</b>               | Salaries                                       | 27,855,760.99                  | 30,521,094.01          | 2,665,333.02        |
| <b>21010101</b>             | <b>OVERHEAD COST</b>                           |                                |                        | -                   |
| <b>2202</b>                 | <b>TRAVEL AND TRANSPORT-GENERAL</b>            | -                              | -                      | -                   |
| <b>220201</b>               | Local Travel and Transport                     | 200,000.00                     | 1,000,000.00           | 800,000.00          |
| <b>22020101</b>             | Local Travel and Transport Others              | 300,000.00                     | 1,500,000.00           | 1,200,000.00        |
| <b>22020103</b>             | <b>UTILITIES- GENERAL</b>                      | -                              | -                      | -                   |
| <b>220202</b>               | Electricity Charges                            | 200,000.00                     | 350,000.00             | 150,000.00          |
| <b>22020205</b>             | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                              | -                      | -                   |
| <b>220203</b>               | Office Stationeries/Computer Consumable        | 2,300,000.00                   | 2,500,000.00           | 200,000.00          |
| <b>220204</b>               | Maintence of Motor Vehicle/Transport Equipment | 1,000,000.00                   | 1,500,000.00           | 500,000.00          |
| <b>22020405</b>             | Other Maintenance Services                     | 2,500,000.00                   | 2,700,000.00           | 200,000.00          |
| <b>22021028</b>             | Other Expenses                                 | 500,000.00                     | 1,500,000.00           | 1,000,000.00        |
| <b>22040101</b>             | <b>TOTAL FOR CODE 011103700100</b>             | <b>7,000,000.00</b>            | <b>11,050,000.00</b>   | <b>4,050,000.00</b> |
|                             | <b>GRAND TOTAL</b>                             | <b>34,855,760.99</b>           | <b>41,571,094.01</b>   | <b>6,715,333.02</b> |

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022  
ADMINISTRATIVE SECTOR: SOKOTO STATE LIASON OFFICE KADUNA/ABUJA**

|                              |                                     | <b>SOKOTO STATE LIASON OFFICE KADUNA/ABUJA</b> |                        |                 |
|------------------------------|-------------------------------------|--|------------------------|-----------------|
| <b>CODE NO: 011102100100</b> | <b>CODE NAME:</b>                   | <b>ACTUAL</b>                                  | <b>Original Budget</b> | <b>VARIANCE</b> |
|                              |                                     | <b>2022</b>                                    | <b>2022</b>            | <b>2022</b>     |
|                              |                                     | <b>N</b>                                       | <b>N</b>               | <b>N</b>        |
|                              | <b>PERSONNEL COST</b>               |  |                        | -               |
| <b>21</b>                    | <b>SALARIES AND WAGES</b>           |  |                        | -               |
| <b>210101</b>                | Salaries                            | 29,435,853.92                                  | 31,778,792.83          | 2,342,938.91    |
| <b>21010101</b>              | <b>OVERHEAD COST</b>                |  |                        | -               |
| <b>2202</b>                  | <b>TRAVEL AND TRANSPORT-GENERAL</b> | -  | -                      | -               |
| <b>220201</b>                | Local Travel and Transport          | 6,473,000.00                                   | 10,000,000.00          | 3,527,000.00    |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |  |                      |                      |                      |
|---------------|--|----------------------|----------------------|----------------------|
| 22020102      | Local Travel and Transport Others              | 6,700,000.00         | 15,000,000.00        | 8,300,000.00         |
| <b>220202</b> | <b>UTILITIES- GENERAL</b>                      | -                    | -                    | -                    |
| 22020202      | Telephone Charges                              | 323,650.00           | 500,000.00           | 176,350.00           |
| 22020204      | Satellite Broadcasting Access Charges          | 323,650.00           | 500,000.00           | 176,350.00           |
| <b>220203</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                    | -                    | -                    |
| 22020301      | Office Stationeries/Computer Consumable        | 647,300.00           | 1,000,000.00         | 352,700.00           |
| 22020307      | Drugs/Laboratory/Medical Supplies              | 647,300.00           | 1,000,000.00         | 352,700.00           |
| <b>220204</b> | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                    | -                    | -                    |
| 22020401      | Maintence of Motor Vehicle/Transport Equipment | 970,950.00           | 1,500,000.00         | 529,050.00           |
| 22020406      | Other Maintenance Services                     | 647,300.00           | 1,000,000.00         | 352,700.00           |
| <b>220208</b> | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                    | -                    | -                    |
| 22020801      | Motor Vehicle Fuel Cost                        | 970,950.00           | 1,500,000.00         | 529,050.00           |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                    | -                    | -                    |
| 22021001      | Refreshment and Meals                          | 1,618,250.00         | 2,500,000.00         | 881,750.00           |
| 22021003      | Publicity and Advetisement                     | 968,500.00           | 1,000,000.00         | 31,500.00            |
| 22021007      | Wefare Parkages (Staff Allowance)              | 709,150.00           | 2,500,000.00         | 1,790,850.00         |
|               | <b>TOTAL FOR CODE 011102100100</b>             | <b>21,000,000.00</b> | <b>38,000,000.00</b> | <b>17,000,000.00</b> |
|               | <b>GRAND TOTAL</b>                             | <b>50,435,853.92</b> | <b>69,778,792.83</b> | <b>19,342,938.91</b> |

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**

**ADMINISTRATIVE SECTOR:LOCAL GOVERNMENT STAFF PENSION BOARD**

| <b>CODE NO: 01113500100      CODE NAME:</b> |   | <b>LOCAL GOVERNMENT STAFF PENSION BOARD</b> |                        |                      |
|---|---|---|------------------------|----------------------|
|   |   | <b>ACTUAL</b>                               | <b>Original Budget</b> | <b>VARIANCE</b>      |
|   |   | <b>2022</b>                                 | <b>2022</b>            | <b>2022</b>          |
|   |   | <b>N</b>                                    | <b>N</b>               | <b>N</b>             |
| <b>21</b>                                   | <b>PERSONNEL COST</b>                       |   |                        | -                    |
| <b>210101</b>                               | <b>SALARIES AND WAGES</b>                   |   |                        | -                    |
| 21010101                                    | Salaries                                    | 28,765,523.39                               | 29,789,854.40          | 1,024,331.01         |
| 21010103                                    | Consolidated Revenue Funds Charges-Salaries | 26,880,206.34                               | 38,282,226.00          | 11,402,019.66        |
| <b>2202</b>                                 | <b>OVERHEAD COST</b>                        |   |                        | -                    |
| <b>220201</b>                               | <b>TRAVEL AND TRANSPORT-GENERAL</b>         | -   | -                      | -                    |
| <b>220202</b>                               | <b>UTILITIES- GENERAL</b>                   | -   | -                      | -                    |
|   | <b>TOTAL FOR CODE 011103500200</b>          | -   | -                      | -                    |
|   | <b>GRAND TOTAL</b>                          | <b>55,645,729.73</b>                        | <b>68,072,080.40</b>   | <b>12,426,350.67</b> |
|   |   |   |                        | -                    |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 |   |                             |                      | -                    |
|---|---|-----------------------------|----------------------|----------------------|
| ADMINISTRATIVE SECTOR: PRIMARY STAFF PENSION BOARD                      |   |                             |                      | -                    |
| CODE NO: 011103500200   | CODE NAME:                                  | PRIMARY STAFF PENSION BOARD |                      |                      |
|   |   | ACTUAL                      | Original Budget      | VARIANCE             |
|   |   | 2022                        | 2022                 | 2022                 |
|   |   | N                           | N                    | N                    |
| 21  | PERSONNEL COST                              |                             |                      | -                    |
| 210101  | SALARIES AND WAGES                          |                             |                      | -                    |
| 21010101  | Salaries                                    | 24,043,658.27               | 25,338,250.00        | 1,294,591.73         |
| 21010103  | Consolidated Revenue Funds Charges-Salaries | 26,880,206.34               | 38,282,226.00        | 11,402,019.66        |
| 2202  | OVERHEAD COST                               |                             |                      | -                    |
|   |   | -                           | -                    | -                    |
|   | <b>TOTAL FOR CODE 011103500200</b>          | -                           | -                    | -                    |
|   | <b>GRAND TOTAL</b>                          | <b>50,923,864.61</b>        | <b>63,620,476.00</b> | <b>12,696,611.39</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### ECONOMIC SECTOR

| CODE NO: 021500101 CODE NAME: |   | MINISTRY OF AGRICULTURE & NATURAL RESOURCES |                       |                      |
|-------------------------------|---|---|-----------------------|----------------------|
|                               |   | ACTUAL                                      | Original Budget       | VARIANCE             |
|                               |   | 2022  | 2022                  | 2022                 |
|                               |   | N   | N                     | N                    |
|                               | <b>PERSONNEL COST</b>                         |   |                       | -                    |
| <b>21</b>                     | <b>SALARIES AND WAGES</b>                     |   |                       | -                    |
| <b>210101</b>                 | Salaries                                      | 136,767,163.50                              | 141,900,033.00        | 5,132,869.50         |
| 21010101                      | <b>OVERHEAD COST</b>                          |   |                       | -                    |
| <b>2202</b>                   | <b>TRAVEL AND TRANSPORT-GENERAL</b>           | -   |                       | -                    |
| <b>220201</b>                 | Local Travel and Transport                    | 500,000.00                                  | 7,000,000.00          | 6,500,000.00         |
| 22020101                      | Local Travel and Transport Others             | 500,000.00                                  | 20,000,000.00         | 19,500,000.00        |
| 22020311                      | <b>MAINTENANCE SERVICES-GENERAL</b>           | -   | -                     | -                    |
| 22020405                      | Other Maintenance Services                    | 10,894,000.00                               | 19,700,000.00         | 8,806,000.00         |
| 22020605                      | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b> | -   | -                     | -                    |
| <b>220207</b>                 | Agricultural Consulting                       | 1,000,000.00                                | 11,200,000.00         | 10,200,000.00        |
| 22020708                      | <b>FUEL AND LUBRICANT-GENERAL</b>             | -   | -                     | -                    |
| <b>220208</b>                 | Motor Vehicle Fuel Cost                       | 1,500,000.00                                | 2,000,000.00          | 500,000.00           |
| 22020902                      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>         | -   | -                     | -                    |
| 22021006                      | Welfare Packages (Staff Allowance)            | 500,000.00                                  | 12,000,000.00         | 11,500,000.00        |
| 22040101                      | <b>TOTAL FOR CODE 021500101</b>               | <b>14,894,000.00</b>                        | <b>71,900,000.00</b>  | <b>57,006,000.00</b> |
|                               | <b>GRAND TOTAL</b>                            | <b>151,661,163.50</b>                       | <b>213,800,033.00</b> | <b>62,138,869.50</b> |

### CAPITAL EXPENDITURE

| CODE NO: 021500101 CODE NAME: |   | MINISTRY OF AGRICULTURE & NATURAL RESOURCES |                         |                         |
|-------------------------------|---|---|-------------------------|-------------------------|
|                               |   | ACTUAL                                      | Original Budget         | VARIANCE                |
|                               |   | 2022  | 2022                    | 2022                    |
|                               |   | N   | N                       | N                       |
|                               | <b>2301 Fixed Assets Purchase</b>                 |   |                         | -                       |
| <b>230101</b>                 | <b>Fixed Assets Purchase-General</b>              | -   | -                       | -                       |
| 23010101                      | Purchase of Agricultural equipment                | 2,876,349,839.80                            | 3,700,000,000.00        | 823,650,160.20          |
| 23010127                      | Purchase of Fertilizer                            | 3,800,000,000.00                            | 4,300,000,000.00        | 500,000,000.00          |
| 23020101                      | Construction/Provision of Agricultural Facilities | 1,200,000,000.00                            | 1,832,000,000.00        | 632,000,000.00          |
| 23050101                      | <b>TOTAL FOR CODE 012400701</b>                   | <b>7,876,349,839.80</b>                     | <b>9,832,000,000.00</b> | <b>1,955,650,160.20</b> |
|                               | <b>GRAND TOTAL</b>                                | <b>-</b>                                    | <b>-</b>                | <b>-</b>                |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                 |                   | <b>SCHOOL OF AGRICULTURE WURNO</b> |                       |                        |                   |
|-----------------|-------------------|------------------------------------|-----------------------|------------------------|-------------------|
| <b>CODE NO:</b> | <b>0215021001</b> | <b>CODE NAME:</b>                  | <b>ACTUAL</b>         | <b>Original Budget</b> | <b>variance</b>   |
|                 |                   |                                    | <b>2022</b>           | <b>2022</b>            | <b>2022</b>       |
|                 |                   |                                    | <b>N</b>              | <b>N</b>               | <b>N</b>          |
|                 |                   | <b>PERSONNEL COST</b>              |                       |                        | -                 |
| <b>21</b>       |                   | <b>SALARIES AND WAGES</b>          |                       |                        | -                 |
| <b>210101</b>   |                   | Salaries                           | 204,909,740.37        | 205,075,690.31         | 165,949.94        |
| <b>21010101</b> |                   | <b>OVERHEAD COST</b>               |                       |                        | -                 |
|                 |                   |                                    | -                     | -                      | -                 |
| <b>22040101</b> |                   | <b>TOTAL FOR CODE 021500101</b>    | -                     | -                      | -                 |
|                 |                   | <b>GRAND TOTAL</b>                 | <b>204,909,740.37</b> | <b>205,075,690.31</b>  | <b>165,949.94</b> |

|                 |                  | <b>AFFORESTATION PROGRAMME</b>         |                      |                        |                     |
|-----------------|------------------|--|----------------------|------------------------|---------------------|
| <b>CODE NO:</b> | <b>021510900</b> | <b>CODE NAME:</b>                      | <b>ACTUAL</b>        | <b>Original Budget</b> | <b>VARIANCE</b>     |
|                 |                  |  | <b>2022</b>          | <b>2022</b>            | <b>2022</b>         |
|                 |                  |  | <b>N</b>             | <b>N</b>               | <b>N</b>            |
|                 |                  | <b>PERSONNEL COST</b>                  |                      |                        | -                   |
| <b>21</b>       |                  | <b>SALARIES AND WAGES</b>              |                      |                        | -                   |
| <b>210101</b>   |                  | Salaries                               | 14,000,000.00        | 15,338,250.00          | 1,338,250.00        |
| <b>21010101</b> |                  | <b>OVERHEAD COST</b>                   |                      |                        | -                   |
| <b>2202</b>     |                  | <b>TRAVEL AND TRANSPORT-GENERAL</b>    | -                    | -                      | -                   |
| <b>22020403</b> |                  | Maitenace of Office IT Equipment       | -                    | -                      | -                   |
| <b>22020404</b> |                  | Maintenance of Plant/Generators        | -                    | -                      | -                   |
| <b>22020405</b> |                  | Other Maintenance Services             | 400,000.00           | 1,000,000.00           | 600,000.00          |
| <b>22020406</b> |                  | Maintenance of Communication Equipment | -                    | -                      | -                   |
| <b>22030101</b> |                  | Grant to Other State                   | -                    | -                      | -                   |
| <b>22040101</b> |                  | <b>TOTAL FOR CODE 021500101</b>        | <b>400,000.00</b>    | <b>1,000,000.00</b>    | <b>600,000.00</b>   |
|                 |                  | <b>GRAND TOTAL</b>                     | <b>14,400,000.00</b> | <b>16,338,250.00</b>   | <b>1,938,250.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                           |  | <b>FARMERS AGRICULTURAL SUPPLY COMPANY</b> |                        |                      |
|---------------------------|--|--|------------------------|----------------------|
| <b>CODE NO: 021511000</b> | <b>CODE NAME:</b>                              | <b>ACTUAL</b>                              | <b>Original Budget</b> | <b>VARIANCE</b>      |
|                           |  | <b>2022</b>                                | <b>2022</b>            | <b>2022</b>          |
|                           |  | <b>N</b>                                   | <b>N</b>               | <b>N</b>             |
|                           | <b>PERSONNEL COST</b>                          |  |                        | -                    |
| <b>21</b>                 | <b>SALARIES AND WAGES</b>                      |  |                        | -                    |
| <b>210101</b>             | Salaries                                       | 34,814,027.93                              | 46,510,520.61          | 11,696,492.68        |
| <b>21010101</b>           | <b>OVERHEAD COST</b>                           |  |                        | -                    |
| <b>2202</b>               | <b>TRAVEL AND TRANSPORT-GENERAL</b>            | -  | -                      | -                    |
| <b>220201</b>             | Local Travel and Transport                     | 100,000.00                                 | 2,000,000.00           | 1,900,000.00         |
| <b>22020101</b>           | Local Travel and Transport Others              | 50,000.00                                  | 3,000,000.00           | 2,950,000.00         |
| <b>22020103</b>           | <b>UTILITIES- GENERAL</b>                      | -  | -                      | -                    |
| <b>22020201</b>           | Telephone Charges                              | 50,000.00                                  | 500,000.00             | 450,000.00           |
| <b>22020205</b>           | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -  | -                      | -                    |
| <b>220203</b>             | Office Stationeries/Computer Comsumable        | 100,000.00                                 | 2,000,000.00           | 1,900,000.00         |
| <b>22020311</b>           | <b>MAINTENANCE SERVICES-GENERAL</b>            | -  | -                      | -                    |
| <b>220204</b>             | Maintence of Motor Vehicle/Transport Equipment | 150,000.00                                 | 2,500,000.00           | 2,350,000.00         |
| <b>22020405</b>           | Other Maintenance Services                     | 250,000.00                                 | 3,000,000.00           | 2,750,000.00         |
| <b>22020605</b>           | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -  | -                      | -                    |
| <b>220207</b>             | Agricultural Consulting                        | 100,000.00                                 | -                      | 100,000.00           |
| <b>22030101</b>           | Grant to Other State                           | -  | -                      | -                    |
| <b>22040101</b>           | <b>TOTAL FOR CODE 021511000</b>                | <b>800,000.00</b>                          | <b>13,000,000.00</b>   | <b>12,200,000.00</b> |
|                           | <b>GRAND TOTAL</b>                             | <b>35,614,027.93</b>                       | <b>59,510,520.61</b>   | <b>23,896,492.68</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                       |  | SOKOTO AGRICULTURAL DEVELOPMENT PROJECT |                       |                      |
|-----------------------|--|---|-----------------------|----------------------|
| CODE NO: 021510200100 | CODE NAME:                                     | ACTUAL                                  | Original Budget       | VARIANCE             |
|                       |  | 2022                                    | 2022                  | 2022                 |
|                       |  | N                                       | N                     | N                    |
|                       | <b>PERSONNEL COST</b>                          |   |                       | -                    |
| <b>21</b>             | <b>SALARIES AND WAGES</b>                      |   |                       | -                    |
| <b>210101</b>         | Salaries                                       | 203,993,134.91                          | 205,075,690.31        | 1,082,555.40         |
| <b>21010101</b>       | <b>OVERHEAD COST</b>                           |   |                       | -                    |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>            | -                                       | -                     | -                    |
| <b>220201</b>         | Local Travel and Transport                     | 250,000.00                              | 8,000,000.00          | 7,750,000.00         |
| <b>22020101</b>       | Local Travel and Transport Others              | 250,000.00                              | 10,000,000.00         | 9,750,000.00         |
| <b>22020205</b>       | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                                       | -                     | -                    |
| <b>220203</b>         | Office Stationeries/Computer Consumable        | 500,000.00                              | 5,000,000.00          | 4,500,000.00         |
| <b>22020311</b>       | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                                       | -                     | -                    |
| <b>220204</b>         | Maintence of Motor Vehicle/Transport Equipment | 300,000.00                              | 5,000,000.00          | 4,700,000.00         |
| <b>22020708</b>       | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                                       | -                     | -                    |
| <b>220208</b>         | Motor Vehicle Fuel Cost                        | 200,000.00                              | 6,000,000.00          | 5,800,000.00         |
| <b>22021006</b>       | Wefare Parkages (Staff Allowance)              | 300,000.00                              | 10,000,000.00         | 9,700,000.00         |
| <b>22021028</b>       | Other Expenses                                 | 200,000.00                              | 4,500,000.00          | 4,300,000.00         |
| <b>22040101</b>       | <b>TOTAL FOR CODE 021511000</b>                | <b>2,000,000.00</b>                     | <b>48,500,000.00</b>  | <b>46,500,000.00</b> |
|                       | <b>GRAND TOTAL</b>                             | <b>205,993,134.91</b>                   | <b>253,575,690.31</b> | <b>47,582,555.40</b> |

|                       |                                   | SOKOTO AGRICULTURAL COMMUNITY DEV.PROJECT/IFAD |                      |                   |
|-----------------------|-----------------------------------|--|----------------------|-------------------|
| CODE NO: 021510200200 | CODE NAME:                        | ACTUAL   | Original Budget      | VARIANCE          |
|                       |                                   | 2022   | 2022                 | 2022              |
|                       |                                   | N  | N                    | N                 |
|                       | <b>PERSONNEL COST</b>             |  |                      | -                 |
| <b>21</b>             | <b>SALARIES AND WAGES</b>         |  |                      | -                 |
| <b>210101</b>         | Salaries                          | 10,000,482.00                                  | 10,465,926.95        | 465,444.95        |
| <b>21010101</b>       | <b>OVERHEAD COST</b>              |  |                      | -                 |
| <b>22021033</b>       | Motor Cycle Advances              | -  | -                    | -                 |
| <b>22030101</b>       | Grant to Other State              | -  | -                    | -                 |
| <b>22040101</b>       | <b>TOTAL FOR CODE 02150200200</b> | -  | -                    | -                 |
|                       | <b>GRAND TOTAL</b>                | <b>10,000,482.00</b>                           | <b>10,465,926.95</b> | <b>465,444.95</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| CODE NO: 0215115001 CODE NAME: |  | MINISTRY OF ANIMAL & FISHERIES DEVELOPMENT |                         |                      |
|--------------------------------|--|--|-------------------------|----------------------|
|                                |  | ACTUAL<br>2022                             | Original Budget<br>2022 | VARIANCE<br>2022     |
|                                | <b>PERSONNEL COST</b>                          |  |                         | -                    |
| 21                             | <b>SALARIES AND WAGES</b>                      |  |                         | -                    |
| 210101                         | Salaries                                       | 706,721,423.19                             | 720,000,000.00          | 13,278,576.81        |
| 21010101                       | <b>OVERHEAD COST</b>                           |  |                         | -                    |
| 2202                           | <b>TRAVEL AND TRANSPORT-GENERAL</b>            | -  | -                       | -                    |
| 220201                         | Local Travel and Transport                     | 100,000.00                                 | 1,500,000.00            | 1,400,000.00         |
| 22020101                       | Local Travel and Transport Others              | 200,000.00                                 | 12,000,000.00           | 11,800,000.00        |
| 22020205                       | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -  | -                       | -                    |
| 220203                         | Office Stationeries/Computer Consumable        | 300,000.00                                 | 1,400,000.00            | 1,100,000.00         |
| 22020311                       | <b>MAINTENANCE SERVICES-GENERAL</b>            | -  | -                       | -                    |
| 220204                         | Maintence of Motor Vehicle/Transport Equipment | 400,000.00                                 | 5,000,000.00            | 4,600,000.00         |
| 22020405                       | Other Maintenance Services                     | 500,000.00                                 | 2,500,000.00            | 2,000,000.00         |
| 22020605                       | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -  | -                       | -                    |
| 220207                         | Agricultural Consulting                        | 300,000.00                                 | 10,500,000.00           | 10,200,000.00        |
| 22021006                       | Wefare Parkages (Staff Allowance)              | 200,000.00                                 | 950,000.00              | 750,000.00           |
| 22040101                       | <b>TOTAL FOR CODE 0215115001</b>               | <b>2,000,000.00</b>                        | <b>33,850,000.00</b>    | <b>31,850,000.00</b> |
|                                | <b>GRAND TOTAL</b>                             | <b>708,721,423.19</b>                      | <b>753,850,000.00</b>   | <b>45,128,576.81</b> |
|                                | <b>CAPITAL EXPENDITURE</b>                     |  |                         | -                    |

| CODE NO: 0215115001 CODE NAME: |   | MINISTRY OF ANIMAL & FISHERIES DEVELOPMENT |                         |                         |
|--------------------------------|---|--|-------------------------|-------------------------|
|                                |   | ACTUAL<br>2022                             | Original Budget<br>2022 | VARIANCE<br>2022        |
|                                | <b>Fixed Assets Purchase</b>                          |  |                         | -                       |
| 2301                           | <b>Fixed Assets Purchase-General</b>                  | -  | -                       | -                       |
| 230101                         | Purchase of Teaching /Learning Aid Equipment          | 110,400,000.00                             | 125,000,000.00          | 14,600,000.00           |
| 23010124                       | Purchase of Agricultural Equipment                    | 1,000,000,000.00                           | 1,225,000,000.00        | 225,000,000.00          |
| 2302                           | <b>Construction/Provision</b>                         | -  | -                       | -                       |
| 23030127                       | Construction/provision of Agricultural Facilities     | 680,000,000.00                             | 950,000,000.00          | 270,000,000.00          |
| 2303                           | <b>Rehabilitation/ Repairs of Fixed Asset-General</b> | -  | -                       | -                       |
| 230301                         | Rehabilitation/ Repairs of Water Facilities           | 158,000,000.00                             | 1,000,000,000.00        | 842,000,000.00          |
| 23030104                       | Rehabilitation/ Repairs of Agricultural Facilities    | 140,000,000.00                             | 2,555,000,000.00        | 2,415,000,000.00        |
| 23030112                       | <b>TOTAL FOR CODE 02150200200</b>                     | -  | <b>5,855,000,000.00</b> | <b>5,855,000,000.00</b> |
|                                | <b>GRAND TOTAL</b>                                    | <b>2,088,400,000.00</b>                    | <b>5,855,000,000.00</b> | <b>3,766,600,000.00</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|                                |                                  | SOKOTO LIVE STOCK DEVELOPMENT PROGRAMME |                     |                     |
|--------------------------------|----------------------------------|---|---------------------|---------------------|
| CODE NO: 0215115002 CODE NAME: |                                  | ACTUAL                                  | Original Budget     | VARIANCE            |
|                                |                                  | 2022                                    | 2022                | 2022                |
|                                |                                  | N                                       | N                   | N                   |
|                                | <b>PERSONNEL COST</b>            |   |                     | -                   |
| <b>21</b>                      | <b>SALARIES AND WAGES</b>        |   |                     | -                   |
| <b>210101</b>                  | Salaries                         | 7,898,462.76                            | 9,574,714.00        | 1,676,251.24        |
| 21010101                       | <b>OVERHEAD COST</b>             | -                                       | -                   | -                   |
| 22021033                       | Grant to Other State             | -                                       | -                   | -                   |
| 22040101                       | <b>TOTAL FOR CODE 0215115002</b> | -                                       | -                   | -                   |
|                                | <b>GRAND TOTAL</b>               | <b>7,898,462.76</b>                     | <b>9,574,714.00</b> | <b>1,676,251.24</b> |

|                                  |  | POULTRY DEVELOPMENT AGENCY |                 |               |
|----------------------------------|--|----------------------------|-----------------|---------------|
| CODE NO: 021511500300 CODE NAME: |  | ACTUAL                     | Original Budget | VARIANCE      |
|                                  |  | 2022                       | 2022            | 2022          |
|                                  |  | N                          | N               | N             |
|                                  | <b>PERSONNEL COST</b>                            |                            |                 | -             |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                        |                            |                 | -             |
| <b>210101</b>                    | Salaries   | -                          | 28,724,540.00   | 28,724,540.00 |
| 21010101                         | <b>OVERHEAD COST</b>                             | -                          | -               | -             |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>              |                            |                 | -             |
| <b>220201</b>                    | Local Travel and Transport                       | 100,000.00                 | 3,000,000.00    | 2,900,000.00  |
| 22020101                         | Local Travel and Transport Others                | 100,000.00                 | 2,000,000.00    | 1,900,000.00  |
| 22020102                         | International Travel and Transport               | -                          | -               | -             |
| 22020205                         | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -                          | -               | -             |
| <b>220203</b>                    | Office Stationeries/Computer Consumable          | 20,000.00                  | 2,000,000.00    | 1,980,000.00  |
| 22020311                         | <b>MAINTENANCE SERVICES-GENERAL</b>              | -                          | -               | -             |
| <b>220204</b>                    | Maintenance of Motor Vehicle/Transport Equipment | 80,000.00                  | 1,200,000.00    | 1,120,000.00  |
| 22020401                         | Maintenance of Office Furniture                  | -                          | 500,000.00      | 500,000.00    |
| 22020402                         | Maintenance of Building and Residential Qtrs     | -                          | -               | -             |
| 22020403                         | Maintenance of Office IT Equipment               | -                          | -               | -             |
| 22020404                         | Maintenance of Plant/Generators                  | -                          | -               | -             |
| 22020405                         | Other Maintenance Services                       | 150,000.00                 | 1,000,000.00    | 850,000.00    |
| 22020406                         | Maintenance of Communication Equipment           | -                          | -               | -             |
| 22020411                         | <b>TRAINING-GENERAL</b>                          | -                          | -               | -             |
| <b>220208</b>                    | Motor Vehicle Fuel Cost                          | 50,000.00                  | 1,000,000.00    | 950,000.00    |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|          |                                     |                   |                      |                      |
|----------|-------------------------------------|-------------------|----------------------|----------------------|
| 22020801 | Other Transport Equipment Fuel Cost | -                 | 500,000.00           | 500,000.00           |
| 22021028 | Other Expenses                      | 100,000.00        | 500,000.00           | 400,000.00           |
| 22021029 | Contingencies:Other Recurrent Costs | -                 | -                    | -                    |
| 22021033 | Grant to Other State                | -                 | -                    | -                    |
| 22040101 | <b>TOTAL FOR CODE 021511500300</b>  | <b>600,000.00</b> | <b>11,700,000.00</b> | <b>11,100,000.00</b> |
|          | <b>GRAND TOTAL</b>                  | <b>600,000.00</b> | <b>40,424,540.00</b> | <b>39,824,540.00</b> |

### MINISTRY OF FINANCE

CODE NO: 0220001001 CODE NAME:

|                 | ACTUAL<br>2022<br>N | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N |
|-----------------|---------------------|------------------------------|-----------------------|
|                 |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>21</b>       |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>210101</b>   |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>21010101</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>2202</b>     |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>220201</b>   |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020101</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020103</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>220202</b>   |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020201</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020205</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>220203</b>   |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020306</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020308</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020311</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>220204</b>   |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020401</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020403</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020405</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020411</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>220205</b>   |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020502</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020602</b> |                     |                              | -                     |
|                 |                     |                              | -                     |
| <b>22020603</b> |                     |                              | -                     |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |                                       |                         |                         |                       |
|---------------|---------------------------------------|-------------------------|-------------------------|-----------------------|
| 22020806      | Bank Charges (Other than Interest)    | 156,324,000.00          | 157,000,000.00          | 676,000.00            |
| 22020901      | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                       | -                       | -                     |
| <b>220210</b> | Refreshment and Meals                 | -                       | -                       | -                     |
| 22021001      | Honorarium and Sitting Allowances     | 29,000,000.00           | 30,000,000.00           | 1,000,000.00          |
| 22021004      | Postages and Courier Services         | -                       | -                       | -                     |
| 22021006      | Welfare Parkages (Staff Allowance)    | 1,787,171.82            | 2,000,000.00            | 212,828.18            |
| 22021007      | Special Days/ Celebrations            | -                       | -                       | -                     |
| 22021033      | Grant to Other State                  | -                       | -                       | -                     |
| 22040101      | <b>TOTAL FOR CODE 0220001001</b>      | <b>988,355,171.82</b>   | <b>1,156,000,000.00</b> | <b>167,644,828.18</b> |
|               | <b>GRAND TOTAL</b>                    | <b>1,855,088,305.28</b> | <b>2,024,000,000.00</b> | <b>168,911,694.72</b> |

### CAPITAL EXPENDITURE

#### MINISTRY OF FINANCE

| CODE NO: 0220001001 | CODE NAME:   | ACTUAL<br>2022<br>N     | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N   |
|---------------------|--|-------------------------|------------------------------|-------------------------|
|                     | <b>Fixed Assets Purchase</b>                               |                         |                              | -                       |
|                     | <b>2301 Fixed Assets Purchase-General</b>                  | -                       | -                            | -                       |
|                     | <b>230101</b> Purchase/ Acquisition of Land                | -                       | 20,000,000.00                | 20,000,000.00           |
|                     | 23010101 Purchase of Motor vehicles                        | -                       | 60,000,000.00                | 60,000,000.00           |
|                     | 23010105 Purchase of Computers                             | 238,250,500.50          | 153,000,000.00 -             | 85,250,500.50           |
|                     | 23010113 Purchase of Power Generating set                  | 220,350,000.00          | 12,000,000.00 -              | 208,350,000.00          |
|                     | 23010119 Purchase of Library Books and Equipment           | -                       | 69,375,000.00                | 69,375,000.00           |
|                     | <b>23010125 Construction/Provision</b>                     | -                       | -                            | -                       |
|                     | <b>2302</b> Construction/provision of Office Buildings     | -                       | 788,000,000.00               | 788,000,000.00          |
|                     | 23020101 Construction of ICT Infrastructures               | 228,000,000.00          | 620,000,000.00               | 392,000,000.00          |
|                     | <b>23020127 Rehabilitation/ Repairs</b>                    | -                       | -                            | -                       |
|                     | <b>2303 Rehabilitation/ Repairs of Fixed Asset-General</b> | -                       | -                            | -                       |
|                     | <b>230301</b> Rehabilitation/ Repairs of Office Building   | 389,137,161.40          | 1,140,000,000.00             | 750,862,838.60          |
|                     | <b>23030121 Other Capital Projects</b>                     | -                       | -                            | -                       |
|                     | <b>2305</b> Research and Development                       | 380,000,000.00          | 780,000,000.00               | 400,000,000.00          |
|                     | <b>23050101 TOTAL FOR CODE 0220001001</b>                  | <b>1,455,737,661.90</b> | <b>3,642,375,000.00</b>      | <b>2,186,637,338.10</b> |
|                     | <b>GRAND TOTAL</b>   | <b>1,455,737,661.90</b> | <b>3,642,375,000.00</b>      | <b>2,186,637,338.10</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|                       |                                     | SOKOTO STATE BOARD OF INTERNAL REVENUE |                       |                      |
|-----------------------|-------------------------------------|--|-----------------------|----------------------|
| CODE NO: 022000800100 | CODE NAME:                          | ACTUAL                                 | Original Budget       | VARIANCE             |
|                       |                                     | 2022                                   | 2022                  | 2022                 |
|                       |                                     | N                                      | N                     | N                    |
|                       | <b>PERSONNEL COST</b>               |  |                       | -                    |
| <b>21</b>             | <b>SALARIES AND WAGES</b>           |  |                       | -                    |
| <b>210101</b>         | Salaries                            | 76,951,051.84                          | 87,100,000.00         | 10,148,948.16        |
| 21010101              | <b>OVERHEAD COST</b>                | -                                      | -                     | -                    |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b> |  |                       | -                    |
| <b>220201</b>         | Local Travel and Transport          | -                                      | 5,000,000.00          | 5,000,000.00         |
| 22020101              | Local Travel and Transport Others   | -                                      | 15,000,000.00         | 15,000,000.00        |
| 22020102              | International Travel and Transport  | -                                      | -                     | -                    |
| 22021029              | Contingencies:Other Recurrent Costs | -                                      | -                     | -                    |
| 22021033              | Grant to Other State                | -                                      | -                     | -                    |
| 22040101              | <b>TOTAL FOR CODE 022000800100</b>  | -                                      | 20,000,000.00         | 20,000,000.00        |
|                       | <b>GRAND TOTAL</b>                  | <b>76,951,051.84</b>                   | <b>107,100,000.00</b> | <b>30,148,948.16</b> |

|                     |   | MINISTRY OF BUDGET AND ECONOMIC PLANNING |                 |               |
|---------------------|---|--|-----------------|---------------|
| CODE NO: 0220003001 | CODE NAME:                              | ACTUAL                                   | Original Budget | VARIANCE      |
|                     |   | 2022                                     | 2022            | 2022          |
|                     |   | N  | N               | N             |
|                     | <b>PERSONNEL COST</b>                   |  |                 | -             |
| <b>21</b>           | <b>SALARIES AND WAGES</b>               |  |                 | -             |
| <b>210101</b>       | Salaries                                | 97,939,218.78                            | 101,934,841.70  | 3,995,622.92  |
| 21010101            | <b>OVERHEAD COST</b>                    | -  | -               | -             |
| <b>2202</b>         | <b>TRAVEL AND TRANSPORT-GENERAL</b>     |  |                 | -             |
| <b>220201</b>       | Local Travel and Transport              | 5,940,000.00                             | 55,000,000.00   | 49,060,000.00 |
| 22020101            | Local Travel and Transport Others       | 3,160,000.00                             | 20,000,000.00   | 16,840,000.00 |
| 22020103            | <b>UTILITIES- GENERAL</b>               | -  | -               | -             |
| <b>220202</b>       | Electricity Charges                     | 4,320,000.00                             | 40,000,000.00   | 35,680,000.00 |
| 22020201            | Telephone Charges                       | 1,580,000.00                             | 10,000,000.00   | 8,420,000.00  |
| 22020205            | <b>MATERIALS AND SUPPLIES-GENERAL</b>   | -  | -               | -             |
| <b>220203</b>       | Office Stationeries/Computer Consumable | 790,000.00                               | 5,000,000.00    | 4,210,000.00  |
| 22020301            | Books                                   | 158,000.00                               | 1,000,000.00    | 842,000.00    |
| 22020304            | Printing of Non Security Documents      | 2,000,000.00                             | 31,000,000.00   | 29,000,000.00 |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |  |                       |                       |                       |
|---------------|--|-----------------------|-----------------------|-----------------------|
| <b>220204</b> | Maintenance of Motor Vehicle/Transport Equipment | 790,000.00            | 5,000,000.00          | 4,210,000.00          |
| 22020401      | Maintenance of Office Furniture                  | 1,580,000.00          | 10,000,000.00         | 8,420,000.00          |
| 22020403      | Maintenance of Office IT Equipment               | 1,738,000.00          | 11,000,000.00         | 9,262,000.00          |
| 22020405      | Other Maintenance Services                       | 5,000,000.00          | 45,000,000.00         | 40,000,000.00         |
| 22020411      | <b>TRAINING-GENERAL</b>                          | -                     | -                     | -                     |
| 22020501      | International Training                           | 2,370,000.00          | 15,000,000.00         | 12,630,000.00         |
| 22020605      | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>    | -                     | -                     | -                     |
| 22020701      | Information Technology Consulting                | 1,160,000.00          | 20,000,000.00         | 18,840,000.00         |
| 22020702      | Legal Services                                   | 2,110,000.00          | 45,000,000.00         | 42,890,000.00         |
| 22020901      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>            | -                     | -                     | -                     |
| 22021001      | Honorarium and Sitting Allowances                | 2,214,000.00          | 33,000,000.00         | 30,786,000.00         |
| 22021006      | Welfare Packages (Staff Allowance)               | 158,000.00            | 1,000,000.00          | 842,000.00            |
| 22021007      | Budget Expenses                                  | 11,850,000.00         | 75,000,000.00         | 63,150,000.00         |
| 22021021      | Statistical Expenses                             | 2,370,000.00          | 15,000,000.00         | 12,630,000.00         |
| 22021022      | Supervision and Mgt of Dev. Assits. State Wide   | 1,096,400.00          | 12,260,000.00         | 11,163,600.00         |
| 22021023      | Supervision and Monitoring of Capital Project    | 1,552,600.00          | 19,000,000.00         | 17,447,400.00         |
| 22040101      | <b>TOTAL FOR CODE 0220003001</b>                 | <b>51,937,000.00</b>  | <b>468,260,000.00</b> | <b>416,323,000.00</b> |
|               | <b>GRAND TOTAL</b>                               | <b>149,876,218.78</b> | <b>570,194,841.70</b> | <b>420,318,622.92</b> |

**CAPITAL EXPENDITURE**

**MINISTRY OF BUDGET AND ECONOMIC PLANNING**

| CODE NO: 0220003001 | CODE NAME:                                | ACTUAL<br>2022<br>N  | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N   |
|---------------------|---|----------------------|------------------------------|-------------------------|
|                     | <b>Fixed Assets Purchase</b>              |                      |                              | -                       |
|                     | <b>2301 Fixed Assets Purchase-General</b> | -                    | -                            | -                       |
| <b>230101</b>       | Purchase of Motor vehicles                | 27,089,000.00        | 1,050,000,000.00             | 1,022,911,000.00        |
| 23010105            | Purchase of Office Furniture & Fittings   | 38,411,000.00        | 530,000,000.00               | 491,589,000.00          |
| 23010112            | Purchase of Library Books and Equipment   | -                    | 345,000,000.00               | 345,000,000.00          |
| 23050101            | <b>TOTAL FOR CODE 0220003001</b>          | <b>65,500,000.00</b> | <b>1,925,000,000.00</b>      | <b>1,859,500,000.00</b> |
|                     | <b>GRAND TOTAL</b>                        | <b>65,500,000.00</b> | <b>1,925,000,000.00</b>      | <b>1,859,500,000.00</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|                     |  | MINISTRY OF COMMERCE, INDUSTRY & COOPERATIVE |                       |                      |
|---------------------|--|--|-----------------------|----------------------|
| CODE NO: 0222001001 | CODE NAME:                                     | ACTUAL                                       | Original Budget       | VARIANCE             |
|                     |  | 2022   | 2022                  | 2022                 |
|                     |  | N  | N                     | N                    |
|                     | <b>PERSONNEL COST</b>                          |  |                       | -                    |
| <b>21</b>           | <b>SALARIES AND WAGES</b>                      |  |                       | -                    |
| <b>210101</b>       | Salaries                                       | 67,246,934.72                                | 69,034,377.10         | 1,787,442.38         |
| <b>21010101</b>     | <b>OVERHEAD COST</b>                           | -  | -                     | -                    |
| <b>2202</b>         | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |  |                       | -                    |
| <b>220201</b>       | Local Travel and Transport                     | 1,790,000.00                                 | 5,000,000.00          | 3,210,000.00         |
| <b>22020101</b>     | Local Travel and Transport Others              | 2,864,000.00                                 | 8,000,000.00          | 5,136,000.00         |
| <b>22020205</b>     | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -  | -                     | -                    |
| <b>220203</b>       | Office Stationeries/Computer Consumable        | 1,790,000.00                                 | 5,000,000.00          | 3,210,000.00         |
| <b>22020311</b>     | <b>MAINTENANCE SERVICES-GENERAL</b>            | -  | -                     | -                    |
| <b>220204</b>       | Maintence of Motor Vehicle/Transport Equipment | 1,790,000.00                                 | 5,000,000.00          | 3,210,000.00         |
| <b>22020401</b>     | Maintence of Office Furniture                  | 1,340,000.00                                 | 2,500,000.00          | 1,160,000.00         |
| <b>22020405</b>     | Other Maintenance Services                     | 1,790,000.00                                 | 5,000,000.00          | 3,210,000.00         |
| <b>22020901</b>     | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -  | -                     | -                    |
| <b>22021002</b>     | Publicity and Advetisement                     | 4,296,000.00                                 | 12,000,000.00         | 7,704,000.00         |
| <b>22021006</b>     | Wefare Parkages (Staff Allowance)              | 2,500,000.00                                 | 4,000,000.00          | 1,500,000.00         |
| <b>22021014</b>     | Special Days/ Celebrations                     | 3,190,000.00                                 | 3,999,999.54          | 809,999.54           |
| <b>22040101</b>     | <b>TOTAL FOR CODE 0222001001</b>               | <b>21,350,000.00</b>                         | <b>50,499,999.54</b>  | <b>29,149,999.54</b> |
|                     | <b>GRAND TOTAL</b>                             | <b>88,596,934.72</b>                         | <b>119,534,376.64</b> | <b>30,937,441.92</b> |

### CAPITAL EXPENDITURE

|                     |   | MINISTRY OF COMMERCE, INDUSTRY & COOPERATIVE |                       |                       |
|---------------------|---|--|-----------------------|-----------------------|
| CODE NO: 0222001001 | CODE NAME:                                | ACTUAL                                       | Original Budget       | VARIANCE              |
|                     |   | 2022   | 2022                  | 2022                  |
|                     |   | N  | N                     | N                     |
| <b>23010130</b>     | <b>Construction/Provision</b>             | -  | -                     | -                     |
| <b>23020102</b>     | Construction/ Provision of Infrastructure | 13,695,000.00                                | 280,000,000.00        | 266,305,000.00        |
| <b>23020127</b>     | <b>Other Capital Projects</b>             | -  | -                     | -                     |
| <b>2305</b>         | Research and Development                  | -  | 84,000,000.00         | 84,000,000.00         |
| <b>23050101</b>     | <b>TOTAL FOR CODE 0220001001</b>          | <b>13,695,000.00</b>                         | <b>364,000,000.00</b> | <b>350,305,000.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                       |   | SOKOTO STATE SMALL AND MEDIUM ENTERPRISES DEV. AGENCY |                      |                     |
|-----------------------|---|---|----------------------|---------------------|
| CODE NO: 022001001100 | CODE NAME:                              | ACTUAL  | Original Budget      | VARIANCE            |
|                       |   | 2022  | 2022                 | 2022                |
|                       |   | N   | N                    | N                   |
|                       | <b>PERSONNEL COST</b>                   |   |                      | -                   |
| <b>21</b>             | <b>SALARIES AND WAGES</b>               |   |                      | -                   |
| <b>210101</b>         | Salaries                                | 12,922,178.62   | 13,587,827.16        | 665,648.54          |
| 21010101              | <b>OVERHEAD COST</b>                    | -   | -                    | -                   |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>     |   |                      | -                   |
| <b>220201</b>         | Local Travel and Transport              | 100,000.00  | 3,000,000.00         | 2,900,000.00        |
| 22020101              | Local Travel and Transport Others       | 100,000.00  | 1,500,000.00         | 1,400,000.00        |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>   | -   | -                    | -                   |
| <b>220203</b>         | Office Stationeries/Computer Consumable | 200,000.00  | 2,000,000.00         | 1,800,000.00        |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>     | -   | -                    | -                   |
| 22020405              | Other Maintenance Services              | 300,000.00  | 500,000.00           | 200,000.00          |
| 22020704              | <b>FUEL AND LUBRICANT-GENERAL</b>       | -   | -                    | -                   |
| <b>220208</b>         | Motor Vehicle Fuel Cost                 | 150,000.00  | 300,000.00           | 150,000.00          |
| 22020901              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>   | -   | -                    | -                   |
| 22021006              | Wefare Parkages (Staff Allowance)       | 200,000.00  | 500,000.00           | 300,000.00          |
| 22021028              | Other Expenses                          | 150,000.00  | 200,000.00           | 50,000.00           |
| 22040101              | <b>TOTAL FOR CODE 022001001100</b>      | <b>1,200,000.00</b>                                   | <b>8,000,000.00</b>  | <b>6,800,000.00</b> |
|                       | <b>GRAND TOTAL</b>                      | <b>14,122,178.62</b>                                  | <b>21,587,827.16</b> | <b>7,465,648.54</b> |

|                       |                                       | SOKOTO STATE COMMODITY BOARD |                 |              |
|-----------------------|---------------------------------------|------------------------------|-----------------|--------------|
| CODE NO: 022200100101 | CODE NAME:                            | ACTUAL                       | Original Budget | VARIANCE     |
|                       |                                       | 2022                         | 2022            | 2022         |
|                       |                                       | N                            | N               | N            |
|                       | <b>PERSONNEL COST</b>                 |                              |                 | -            |
| <b>21</b>             | <b>SALARIES AND WAGES</b>             |                              |                 | -            |
| <b>210101</b>         | Salaries                              | 6,051,571.72                 | 8,270,200.00    | 2,218,628.28 |
| 21010101              | <b>OVERHEAD COST</b>                  | -                            | -               | -            |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>   |                              |                 | -            |
| <b>220201</b>         | Local Travel and Transport            | 100,000.00                   | 4,000,000.00    | 3,900,000.00 |
| 22020101              | Local Travel and Transport Others     | 100,000.00                   | 2,000,000.00    | 1,900,000.00 |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b> | -                            | -               | -            |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|          |  |                     |                      |                      |
|----------|--|---------------------|----------------------|----------------------|
| 220203   | Office Stationeries/Computer Consumable        | 200,000.00          | 2,000,000.00         | 1,800,000.00         |
| 22020311 | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                   | -                    | -                    |
| 220204   | Maintence of Motor Vehicle/Transport Equipment | 100,000.00          | 2,000,000.00         | 1,900,000.00         |
| 22020405 | Other Maintenance Services                     | 300,000.00          | 1,000,000.00         | 700,000.00           |
| 22020704 | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                   | -                    | -                    |
| 220208   | Motor Vehicle Fuel Cost                        | 200,000.00          | 500,000.00           | 300,000.00           |
| 22020901 | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                   | -                    | -                    |
| 22021006 | Wefare Parkages (Staff Allowance)              | 200,000.00          | 1,000,000.00         | 800,000.00           |
| 22040101 | <b>TOTAL FOR CODE 022001001100</b>             | <b>1,200,000.00</b> | <b>12,500,000.00</b> | <b>11,300,000.00</b> |
|          | <b>GRAND TOTAL</b>                             | <b>7,251,571.72</b> | <b>20,770,200.00</b> | <b>13,518,628.28</b> |

### MINISTRY OF ENERGY

| CODE NO: 0231001001    CODE NAME: |  | ACTUAL               | Original Budget      | VARIANCE             |
|-----------------------------------|--|----------------------|----------------------|----------------------|
|                                   |  | 2022                 | 2022                 | 2022                 |
|                                   |  | N                    | N                    | N                    |
|                                   | <b>PERSONNEL COST</b>                          |                      |                      | -                    |
| 21                                | <b>SALARIES AND WAGES</b>                      |                      |                      | -                    |
| 210101                            | Salaries                                       | 43,120,937.88        | 45,523,753.00        | 2,402,815.12         |
| 21010101                          | <b>OVERHEAD COST</b>                           | -                    | -                    | -                    |
| 2202                              | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                      |                      | -                    |
| 220201                            | Local Travel and Transport                     | 100,000.00           | 5,000,000.00         | 4,900,000.00         |
| 22020101                          | Local Travel and Transport Others              | 100,000.00           | 15,000,000.00        | 14,900,000.00        |
| 22020205                          | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                    | -                    | -                    |
| 220203                            | Office Stationeries/Computer Consumable        | 200,000.00           | 5,000,000.00         | 4,800,000.00         |
| 22020311                          | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                    | -                    | -                    |
| 220204                            | Maintence of Motor Vehicle/Transport Equipment | 300,000.00           | 5,000,000.00         | 4,700,000.00         |
| 22020405                          | Other Maintenance Services                     | 400,000.00           | 5,000,000.00         | 4,600,000.00         |
| 22020901                          | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                    | -                    | -                    |
| 22021006                          | Wefare Parkages (Staff Allowance)              | 550,000.00           | 5,000,000.00         | 4,450,000.00         |
| 22021033                          | Grant to Other State                           | 350,000.00           | 5,000,000.00         | 4,650,000.00         |
| 22040101                          | <b>TOTAL FOR CODE 0231001001</b>               | <b>2,000,000.00</b>  | <b>45,000,000.00</b> | <b>43,000,000.00</b> |
|                                   | <b>GRAND TOTAL</b>                             | <b>45,120,937.88</b> | <b>90,523,753.00</b> | <b>45,402,815.12</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### CAPITAL EXPENDITURE

| CODE NO: 0231001001 CODE NAME:            |   | MINISTRY OF ENERGY  |                       |                       |
|---|---|---------------------|-----------------------|-----------------------|
|   |   | ACTUAL              | Original Budget       | VARIANCE              |
|   |   | 2022                | 2022                  | 2022                  |
|   |   | N                   | N                     | N                     |
| <b>Fixed Assets Purchase</b>              |   |                     |                       | -                     |
| <b>2301 Fixed Assets Purchase-General</b> |   | -                   | -                     | -                     |
| 23010123                                  | Purchase of Teaching/Learning Aid Equipment | 8,426,238.00        | 500,000,000.00        | 491,573,762.00        |
| 23050101                                  | <b>TOTAL FOR CODE 0231001001</b>            | <b>8,426,238.00</b> | <b>500,000,000.00</b> | <b>491,573,762.00</b> |
| <b>GRAND TOTAL</b>                        |   | <b>8,426,238.00</b> | <b>500,000,000.00</b> | <b>491,573,762.00</b> |

| CODE NO: 023305100100 CODE NAME:         |  | MINISTRY OF SOLID MINERALS & NATURAL RESOURCES |                      |                      |
|--|--|--|----------------------|----------------------|
|  |  | ACTUAL   | Original Budget      | VARIANCE             |
|  |  | 2022   | 2022                 | 2022                 |
|  |  | N  | N                    | N                    |
| <b>PERSONNEL COST</b>                    |  |  |                      | -                    |
| <b>21 SALARIES AND WAGES</b>             |  |  |                      | -                    |
| 210101                                   | Salaries                                       | 54,115,652.12                                  | 55,554,316.61        | 1,438,664.49         |
| 21010101                                 | <b>OVERHEAD COST</b>                           | -  | -                    | -                    |
| <b>2202 TRAVEL AND TRANSPORT-GENERAL</b> |  |  |                      | -                    |
| 220201                                   | Local Travel and Transport                     | 200,000.00                                     | 3,000,000.00         | 2,800,000.00         |
| 22020101                                 | Local Travel and Transport Others              | 300,000.00                                     | 5,000,000.00         | 4,700,000.00         |
| 22020205                                 | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -  | -                    | -                    |
| 220203                                   | Office Stationeries/Computer Consumable        | 500,000.00                                     | 3,000,000.00         | 2,500,000.00         |
| 22020311                                 | <b>MAINTENANCE SERVICES-GENERAL</b>            | -  | -                    | -                    |
| 220204                                   | Maintence of Motor Vehicle/Transport Equipment | 400,000.00                                     | 3,000,000.00         | 2,600,000.00         |
| 22020405                                 | Other Maintenance Services                     | 700,000.00                                     | 4,000,000.00         | 3,300,000.00         |
| 22020411                                 | <b>TRAINING-GENERAL</b>                        | -  | -                    | -                    |
| 22020605                                 | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -  | -                    | -                    |
| 220208                                   | Motor Vehicle Fuel Cost                        | 250,000.00                                     | 8,000,000.00         | 7,750,000.00         |
| 22020901                                 | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -  | -                    | -                    |
| 22021006                                 | Wefare Parkages (Staff Allowance)              | 150,000.00                                     | 4,500,000.00         | 4,350,000.00         |
| 22021028                                 | Other Expenses                                 | 400,000.00                                     | 5,500,000.00         | 5,100,000.00         |
| 22040101                                 | <b>TOTAL FOR CODE 023305100100</b>             | <b>2,900,000.00</b>                            | <b>36,000,000.00</b> | <b>33,100,000.00</b> |
| <b>GRAND TOTAL</b>                       |  | <b>57,015,652.12</b>                           | <b>91,554,316.61</b> | <b>34,538,664.49</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                       |  | MINISTRY OF WORKS AND TRANSPORT |                       |                      |
|-----------------------|--|---------------------------------|-----------------------|----------------------|
| CODE NO: 023400100100 | CODE NAME:                                     | ACTUAL                          | Original Budget       | VARIANCE             |
|                       |  | 2022                            | 2022                  | 2022                 |
|                       |  | N                               | N                     | N                    |
|                       | <b>PERSONNEL COST</b>                          |                                 |                       | -                    |
| <b>21</b>             | <b>SALARIES AND WAGES</b>                      |                                 |                       | -                    |
| <b>210101</b>         | Salaries                                       | 376,778,031.40                  | 377,592,292.16        | 814,260.76           |
| 21010101              | <b>OVERHEAD COST</b>                           | -                               | -                     | -                    |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                                 |                       | -                    |
| <b>220201</b>         | Local Travel and Transport                     | 21,000.00                       | 1,000,000.00          | 979,000.00           |
| 22020101              | Local Travel and Transport Others              | 105,000.00                      | 5,000,000.00          | 4,895,000.00         |
| 22020103              | <b>UTILITIES- GENERAL</b>                      | -                               | -                     | -                    |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                               | -                     | -                    |
| <b>220203</b>         | Office Stationeries/Computer Consumable        | 26,250.00                       | 1,250,000.00          | 1,223,750.00         |
| 22020306              | Drugs/Laboratory/Medical Supplies              | 42,000.00                       | 2,000,000.00          | 1,958,000.00         |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                               | -                     | -                    |
| <b>220204</b>         | Maintence of Motor Vehicle/Transport Equipment | 315,000.00                      | 15,000,000.00         | 14,685,000.00        |
| 22020401              | Maintence of Office Furniture                  | 21,000.00                       | 1,000,000.00          | 979,000.00           |
| 22020405              | Other Maintenance Services                     | 19,858,742.68                   | 24,150,000.00         | 4,291,257.32         |
| 22020411              | <b>TRAINING-GENERAL</b>                        | -                               | -                     | -                    |
| <b>220205</b>         | Local Training                                 | 420,000.00                      | 20,000,000.00         | 19,580,000.00        |
| 22020605              | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -                               | -                     | -                    |
| <b>220207</b>         | Financial Consulting                           | 210,000.00                      | 10,000,000.00         | 9,790,000.00         |
| 22020702              | Legal Services                                 | 73,500.00                       | 3,500,000.00          | 3,426,500.00         |
| 22020901              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                               | -                     | -                    |
| 22021002              | Publicity and Advetisement                     | 10,500.00                       | 500,000.00            | 489,500.00           |
| 22021006              | Wefare Parkages (Staff Allowance)              | 17,100.00                       | 300,000.00            | 282,900.00           |
| 22021007              | Subscription to Proffessional Bodies           | 101,000.00                      | 5,000,000.00          | 4,899,000.00         |
| 22021033              | Grant to Other State                           | 522,150.00                      | 800,000.00            | 277,850.00           |
| 22040101              | <b>TOTAL FOR CODE 023400100100</b>             | <b>21,743,242.68</b>            | <b>89,500,000.00</b>  | <b>67,756,757.32</b> |
|                       | <b>GRAND TOTAL</b>                             | <b>398,521,274.08</b>           | <b>467,092,292.16</b> | <b>68,571,018.08</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

**CAPITAL EXPENDITURE**

|                              |  | <b>MINISTRY OF WORKS AND TRANSPORT</b> |                         |                         |
|------------------------------|--|--|-------------------------|-------------------------|
| <b>CODE NO: 023400100100</b> | <b>CODE NAME:</b>  | <b>ACTUAL</b>                          | <b>Original Budget</b>  | <b>VARIANCE</b>         |
|                              |  | <b>2022</b>                            | <b>2022</b>             | <b>2022</b>             |
|                              |  | <b>N</b>                               | <b>N</b>                | <b>N</b>                |
|                              | <b>Fixed Assets Purchase</b>                               |  |                         | -                       |
|                              | <b>2301 Fixed Assets Purchase-General</b>                  | -                                      | -                       | -                       |
| 23010105                     | Purchase of Teaching/ learning Aid Equipment               | 520,000,000.00                         | 570,000,000.00          | 50,000,000.00           |
| 23010129                     | <b>Construction/Provision</b>                              | -                                      | -                       | -                       |
| 23020102                     | Construction/ Provision of Roads                           | 913,928,486.81                         | 2,114,860,000.00        | 1,200,931,513.19        |
| 23020114                     | <b>Rehabilitation/ Repairs</b>                             | -                                      | -                       | -                       |
|                              | <b>2303 Rehabilitation/ Repairs of Fixed Asset-General</b> | -                                      | -                       | -                       |
| <b>230301</b>                | <b>Rehabilitation/ Repairs of Public Schools</b>           | 380,000,000.00                         | 441,295,509.00          | 61,295,509.00           |
| 23030121                     | Rehabilitation/ Repairs of Traffic Street Light            | 1,750,000,000.00                       | 1,750,000,000.00        | -                       |
| 23040102                     | <b>TOTAL FOR CODE 0231001001</b>                           | <b>3,563,928,486.81</b>                | <b>4,876,155,509.00</b> | <b>1,312,227,022.19</b> |
|                              | <b>GRAND TOTAL</b>   | <b>3,563,928,486.81</b>                | <b>4,876,155,509.00</b> | <b>1,312,227,022.19</b> |

|                 |                                     | <b>SOKOTO ENGINEERING CONSTRUCTION COMPANY</b> |                        |                     |
|-----------------|-------------------------------------|--|------------------------|---------------------|
| <b>CODE NO:</b> | <b>CODE NAME:023405600100</b>       | <b>ACTUAL</b>                                  | <b>Original Budget</b> | <b>VARIANCE</b>     |
|                 |                                     | <b>2022</b>                                    | <b>2022</b>            | <b>2022</b>         |
|                 |                                     | <b>N</b>                                       | <b>N</b>               | <b>N</b>            |
|                 | <b>PERSONNEL COST</b>               |  |                        | -                   |
| <b>21</b>       | <b>SALARIES AND WAGES</b>           |  |                        | -                   |
| <b>210101</b>   | Salaries                            | 15,976,282.62                                  | 17,392,330.47          | 1,416,047.85        |
| 21010101        | <b>OVERHEAD COST</b>                | -  | -                      | -                   |
| <b>2202</b>     | <b>TRAVEL AND TRANSPORT-GENERAL</b> |  |                        | -                   |
| 22021033        | Grant to Other State                | -  | -                      | -                   |
| 22040101        | <b>TOTAL FOR CODE 023405600100</b>  | -  | -                      | -                   |
|                 | <b>GRAND TOTAL</b>                  | <b>15,976,282.62</b>                           | <b>17,392,330.47</b>   | <b>1,416,047.85</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |                                    | WORK SCHOOL         |                     |                     |
|---------------|------------------------------------|---------------------|---------------------|---------------------|
| CODE NO:      | CODE NAME:023405400100             | ACTUAL              | Original Budget     | VARIANCE            |
|               |                                    | 2022                | 2022                | 2022                |
|               |                                    | N                   | N                   | N                   |
|               | <b>PERSONNEL COST</b>              |                     |                     | -                   |
| <b>21</b>     | <b>SALARIES AND WAGES</b>          |                     |                     | -                   |
| <b>210101</b> | Salaries                           | 6,049,980.62        | 8,034,250.46        | 1,984,269.84        |
| 21010101      | <b>OVERHEAD COST</b>               | -                   | -                   | -                   |
| 22020411      | <b>TRAINING-GENERAL</b>            | -                   | -                   | -                   |
| <b>220205</b> | Local Training                     | 400,000.00          | 1,000,000.00        | 600,000.00          |
| 22040101      | <b>TOTAL FOR CODE 023405400100</b> | <b>400,000.00</b>   | <b>1,000,000.00</b> | 600,000.00          |
|               | <b>GRAND TOTAL</b>                 | <b>6,449,980.62</b> | <b>9,034,250.46</b> | <b>2,584,269.84</b> |

|                       |  | SOKOTO ROADS MAINTENANCE AGENCY |                      |                      |
|-----------------------|--|---------------------------------|----------------------|----------------------|
| CODE NO: 023400400100 | CODE NAME:                                     | ACTUAL                          | Original Budget      | VARIANCE             |
|                       |  | 2022                            | 2022                 | 2022                 |
|                       |  | N                               | N                    | N                    |
|                       | <b>PERSONNEL COST</b>                          |                                 |                      | -                    |
| <b>21</b>             | <b>SALARIES AND WAGES</b>                      |                                 |                      | -                    |
| <b>210101</b>         | Salaries                                       | 35,571,190.71                   | 40,496,675.30        | 4,925,484.59         |
| 21010101              | <b>OVERHEAD COST</b>                           | -                               | -                    | -                    |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                                 |                      | -                    |
| <b>220201</b>         | Local Travel and Transport                     | 100,000.00                      | 300,000.00           | 200,000.00           |
| 22020101              | Local Travel and Transport Others              | 100,000.00                      | 500,000.00           | 400,000.00           |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                               | -                    | -                    |
| <b>220203</b>         | Office Stationeries/Computer Consumable        | 200,000.00                      | 4,000,000.00         | 3,800,000.00         |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                               | -                    | -                    |
| <b>220204</b>         | Maintence of Motor Vehicle/Transport Equipment | 200,000.00                      | 2,000,000.00         | 1,800,000.00         |
| 22020405              | Other Maintenance Services                     | 400,000.00                      | 12,500,000.00        | 12,100,000.00        |
| 22020411              | <b>TRAINING-GENERAL</b>                        | -                               | -                    | -                    |
| 22020706              | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                               | -                    | -                    |
| <b>220208</b>         | Motor Vehicle Fuel Cost                        | 200,000.00                      | 2,200,000.00         | 2,000,000.00         |
| 22020901              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                               | -                    | -                    |
| 22040101              | <b>TOTAL FOR CODE 023400400100</b>             | <b>1,200,000.00</b>             | <b>21,500,000.00</b> | 20,300,000.00        |
|                       | <b>GRAND TOTAL</b>                             | <b>36,771,190.71</b>            | <b>61,996,675.30</b> | <b>25,225,484.59</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| CODE NO: 025200100100 CODE NAME: |  | MINISTRY OF WATER RESOURCES |                       |                      |
|----------------------------------|--|-----------------------------|-----------------------|----------------------|
|                                  |  | ACTUAL                      | Original Budget       | VARIANCE             |
|                                  |  | 2022                        | 2022                  | 2022                 |
|                                  | <b>PERSONNEL COST</b>                            |                             |                       | -                    |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                        |                             |                       | -                    |
| <b>210101</b>                    | Salaries   | 158,897,344.89              | 172,000,000.00        | 13,102,655.11        |
| <b>21010101</b>                  | <b>OVERHEAD COST</b>                             | -                           | -                     | -                    |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>              |                             |                       | -                    |
| <b>220201</b>                    | Local Travel and Transport                       | 1,400,000.00                | 10,000,000.00         | 8,600,000.00         |
| <b>22020101</b>                  | Local Travel and Transport Others                | 1,680,000.00                | 12,000,000.00         | 10,320,000.00        |
| <b>22020205</b>                  | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -                           | -                     | -                    |
| <b>220203</b>                    | Office Stationeries/Computer Consumable          | 420,000.00                  | 3,000,000.00          | 2,580,000.00         |
| <b>22020304</b>                  | Printing of Non Security Documents               | 2,100,000.00                | 15,000,000.00         | 12,900,000.00        |
| <b>220204</b>                    | Maintenance of Motor Vehicle/Transport Equipment | 2,520,000.00                | 18,000,000.00         | 15,480,000.00        |
| <b>22020401</b>                  | Maintenance of Office Furniture                  | 210,000.00                  | 1,500,000.00          | 1,290,000.00         |
| <b>22020405</b>                  | Other Maintenance Services                       | 15,294,490.44               | 16,000,000.00         | 705,509.56           |
| <b>22020706</b>                  | <b>FUEL AND LUBRICANT-GENERAL</b>                | -                           | -                     | -                    |
| <b>22020802</b>                  | Plant/Generator Fuel Cost                        | 672,000.00                  | 4,800,000.00          | 4,128,000.00         |
| <b>22040101</b>                  | <b>TOTAL FOR CODE 025200100100</b>               | <b>24,296,490.44</b>        | <b>80,300,000.00</b>  | <b>56,003,509.56</b> |
|                                  | <b>GRAND TOTAL</b>                               | <b>183,193,835.33</b>       | <b>252,300,000.00</b> | <b>69,106,164.67</b> |

### CAPITAL EXPENDITURE

| CODE NO: 025200100100 CODE NAME: |   | MINISTRY OF WATER RESOURCES |                       |                       |
|----------------------------------|---|-----------------------------|-----------------------|-----------------------|
|                                  |   | ACTUAL                      | Original Budget       | VARIANCE              |
|                                  |   | 2022                        | 2022                  | 2022                  |
|                                  | <b>Fixed Assets Purchase</b>                          |                             |                       | -                     |
| <b>2301</b>                      | <b>Fixed Assets Purchase-General</b>                  | -                           | -                     | -                     |
| <b>230101</b>                    | Purchase of Motor Vehicle                             | 58,500,000.00               | 139,000,000.00        | 80,500,000.00         |
| <b>23010105</b>                  | Purchase of Power Generating Set                      | 79,078,390.18               | 233,000,000.00        | 153,921,609.82        |
| <b>23010129</b>                  | <b>Construction/Provision</b>                         | -                           | -                     | -                     |
| <b>2302</b>                      | Construction/provision of Water facilities            | 124,613,151.54              | 151,595,670.00        | 26,982,518.46         |
| <b>23020105</b>                  | <b>Rehabilitation/ Repairs</b>                        | -                           | -                     | -                     |
| <b>2303</b>                      | <b>Rehabilitation/ Repairs of Fixed Asset-General</b> | -                           | -                     | -                     |
| <b>230301</b>                    | Rehabilitation/ Repairs of Water facilities           | 357,258,458.28              | 389,805,660.00        | 32,547,201.72         |
| <b>23030104</b>                  | <b>TOTAL FOR CODE 0231001001</b>                      | <b>619,450,000.00</b>       | <b>913,401,330.00</b> | <b>293,951,330.00</b> |
|                                  | <b>GRAND TOTAL</b>                                    | <b>619,450,000.00</b>       | <b>913,401,330.00</b> | <b>293,951,330.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                                  |                                    | WATER BOARD           |                       |                      |
|----------------------------------|------------------------------------|-----------------------|-----------------------|----------------------|
| CODE NO: 025210200100 CODE NAME: |                                    | ACTUAL                | Original Budget       | VARIANCE             |
|                                  |                                    | 2022                  | 2022                  | 2022                 |
|                                  |                                    | N                     | N                     | N                    |
|                                  | <b>PERSONNEL COST</b>              |                       |                       | -                    |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>          |                       |                       | -                    |
| <b>210101</b>                    | Salaries                           | 490,778,759.09        | 510,365,557.00        | 19,586,797.91        |
| <b>21010101</b>                  | <b>OVERHEAD COST</b>               | -                     | -                     | -                    |
| <b>22021006</b>                  | Wefare Parkages (Staff Allowance)  | -                     | 1,500,000.00          | 1,500,000.00         |
| <b>22040101</b>                  | <b>TOTAL FOR CODE 025210200100</b> | -                     | <b>1,500,000.00</b>   | 1,500,000.00         |
|                                  | <b>GRAND TOTAL</b>                 | <b>490,778,759.09</b> | <b>511,865,557.00</b> | <b>21,086,797.91</b> |

**CAPITAL EXPENDITURE**

|                                  |   | WATER BOARD             |                         |                         |
|----------------------------------|---|-------------------------|-------------------------|-------------------------|
| CODE NO: 025210200100 CODE NAME: |   | ACTUAL                  | Original Budget         | VARIANCE                |
|                                  |   | 2022                    | 2022                    | 2022                    |
|                                  |   | N                       | N                       | N                       |
|                                  | <b>Fixed Assets Purchase</b>                          |                         |                         | -                       |
| <b>2301</b>                      | <b>Fixed Assets Purchase-General</b>                  | -                       | -                       | -                       |
| <b>230101</b>                    | Purchase of Motor Vehicle                             | -                       | 50,000,000.00           | 50,000,000.00           |
| <b>23010129</b>                  | <b>Construction/Provision</b>                         | -                       | -                       | -                       |
| <b>2302</b>                      | Construction/provision of Water facilities            | 1,000,000,000.00        | 2,221,000,000.00        | 1,221,000,000.00        |
| <b>23020105</b>                  | Construction/provision of Water Ways                  | -                       | 180,000,000.00          | 180,000,000.00          |
| <b>23020116</b>                  | <b>Rehabilitation/ Repairs</b>                        | -                       | -                       | -                       |
| <b>2303</b>                      | <b>Rehabilitation/ Repairs of Fixed Asset-General</b> | -                       | -                       | -                       |
| <b>23030104</b>                  | Rehabilitation/ Repairs of Water Ways                 | -                       | 440,000,000.00          | 440,000,000.00          |
| <b>23030115</b>                  | Rehabilitation/ Repairs of Office Building            | -                       | 55,000,000.00           | 55,000,000.00           |
| <b>23030121</b>                  | <b>Other Capital Projects</b>                         | -                       | -                       | -                       |
| <b>2305</b>                      | Research and Development                              | -                       | 10,000,000.00           | 10,000,000.00           |
| <b>23050101</b>                  | <b>TOTAL FOR CODE 0231001001</b>                      | <b>1,000,000,000.00</b> | <b>2,956,000,000.00</b> | 1,956,000,000.00        |
|                                  | <b>GRAND TOTAL</b>                                    | <b>1,000,000,000.00</b> | <b>2,956,000,000.00</b> | <b>1,956,000,000.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                                  |  | RURAL WATER SANITATION AGENCY (RUWASA) |                      |                     |
|----------------------------------|--|--|----------------------|---------------------|
| CODE NO: 025210300100 CODE NAME: |  | ACTUAL                                 | Original Budget      | VARIANCE            |
|                                  |  | 2022                                   | 2022                 | 2022                |
|                                  |  | N                                      | N                    | N                   |
|                                  | <b>PERSONNEL COST</b>                          |  |                      | -                   |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                      |  |                      | -                   |
| <b>210101</b>                    | Salaries                                       | -                                      | -                    | -                   |
| <b>21010101</b>                  | <b>OVERHEAD COST</b>                           | -                                      | -                    | -                   |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |  |                      | -                   |
| <b>220201</b>                    | Local Travel and Transport                     | 100,000.00                             | 1,000,000.00         | 900,000.00          |
| <b>22020101</b>                  | Local Travel and Transport Others              | 50,000.00                              | 1,500,000.00         | 1,450,000.00        |
| <b>22020205</b>                  | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                                      | -                    | -                   |
| <b>220203</b>                    | Office Stationeries/Computer Consumable        | 100,000.00                             | 1,000,000.00         | 900,000.00          |
| <b>22020304</b>                  | Printing of Non Security Documents             | -                                      | 1,000,000.00         | 1,000,000.00        |
| <b>22020311</b>                  | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                                      | -                    | -                   |
| <b>220204</b>                    | Maintence of Motor Vehicle/Transport Equipment | 120,000.00                             | 500,000.00           | 380,000.00          |
| <b>22020401</b>                  | Maintence of Office Furniture                  | -                                      | 500,000.00           | 500,000.00          |
| <b>22020405</b>                  | Other Maintenance Services                     | 280,000.00                             | 1,000,000.00         | 720,000.00          |
| <b>22020706</b>                  | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                                      | -                    | -                   |
| <b>22020802</b>                  | Plant/Generator Fuel Cost                      | 100,000.00                             | 1,100,000.00         | 1,000,000.00        |
| <b>22020901</b>                  | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                                      | -                    | -                   |
| <b>220210</b>                    | Refreshment and Meals                          | -                                      | 500,000.00           | 500,000.00          |
| <b>22021003</b>                  | Medical Expenses                               | -                                      | 1,150,000.00         | 1,150,000.00        |
| <b>22021006</b>                  | Wefare Parkages (Staff Allowance)              | 50,000.00                              | 750,000.00           | 700,000.00          |
| <b>22040101</b>                  | <b>TOTAL FOR CODE 025210300100</b>             | <b>800,000.00</b>                      | <b>10,000,000.00</b> | <b>9,200,000.00</b> |
|                                  | <b>GRAND TOTAL</b>                             | <b>800,000.00</b>                      | <b>10,000,000.00</b> | <b>9,200,000.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                                  |  | MINISTRY OF LAND HOUSING AND SURVEY |                       |                      |
|----------------------------------|--|-------------------------------------|-----------------------|----------------------|
| CODE NO: 025300100100 CODE NAME: |  | ACTUAL                              | Original Budget       | VARIANCE             |
|                                  |  | 2022                                | 2022                  | 2022                 |
|                                  |  | N                                   | N                     | N                    |
|                                  | <b>PERSONNEL COST</b>                          |                                     |                       | -                    |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                      |                                     |                       | -                    |
| <b>210101</b>                    | Salaries                                       | 137,540,162.41                      | 138,556,712.26        | 1,016,549.85         |
| <b>21010101</b>                  | <b>OVERHEAD COST</b>                           | -                                   | -                     | -                    |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                                     |                       | -                    |
| <b>220201</b>                    | Local Travel and Transport                     | 200,000.00                          | 10,000,000.00         | 9,800,000.00         |
| <b>22020101</b>                  | Local Travel and Transport Others              | 300,000.00                          | 10,000,000.00         | 9,700,000.00         |
| <b>22020103</b>                  | <b>UTILITIES- GENERAL</b>                      | -                                   | -                     | -                    |
| <b>220202</b>                    | Electricity Charges                            | 100,000.00                          | 7,000,000.00          | 6,900,000.00         |
| <b>22020205</b>                  | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                                   | -                     | -                    |
| <b>220203</b>                    | Office Stationeries/Computer Consumable        | 200,000.00                          | 3,000,000.00          | 2,800,000.00         |
| <b>22020311</b>                  | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                                   | -                     | -                    |
| <b>220204</b>                    | Maintence of Motor Vehicle/Transport Equipment | 300,000.00                          | 2,200,000.00          | 1,900,000.00         |
| <b>22020405</b>                  | Other Maintenance Services                     | 600,000.00                          | 6,500,000.00          | 5,900,000.00         |
| <b>22020706</b>                  | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                                   | -                     | -                    |
| <b>220208</b>                    | Motor Vehicle Fuel Cost                        | 300,000.00                          | 500,000.00            | 200,000.00           |
| <b>22020901</b>                  | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                                   | -                     | -                    |
| <b>22021003</b>                  | Medical Expenses                               | 200,000.00                          | 500,000.00            | 300,000.00           |
| <b>22021028</b>                  | Other Expenses                                 | 300,000.00                          | 3,500,000.00          | 3,200,000.00         |
| <b>22040101</b>                  | <b>TOTAL FOR CODE 025300100100</b>             | <b>2,500,000.00</b>                 | <b>43,200,000.00</b>  | <b>40,700,000.00</b> |
|                                  | <b>GRAND TOTAL</b>                             | <b>140,040,162.41</b>               | <b>181,756,712.26</b> | <b>41,716,549.85</b> |

**CAPITAL EXPENDITURE**

|                                  |                                      | MINISTRY OF LAND HOUSING AND SURVEY |                  |                |
|----------------------------------|--------------------------------------|-------------------------------------|------------------|----------------|
| CODE NO: 025300100100 CODE NAME: |                                      | ACTUAL                              | Original Budget  | VARIANCE       |
|                                  |                                      | 2022                                | 2022             | 2022           |
|                                  |                                      | N                                   | N                | N              |
|                                  | <b>Fixed Assets Purchase</b>         |                                     |                  | -              |
| <b>2301</b>                      | <b>Fixed Assets Purchase-General</b> |                                     |                  | -              |
| <b>230101</b>                    | Purchase of Residential Building     | 2,000,000,000.00                    | 2,500,000,000.00 | 500,000,000.00 |
| <b>23010103</b>                  | Purchase of Industrial Equipment     | 21,655,111.20                       | 180,000,000.00   | 158,344,888.80 |
| <b>23010129</b>                  | <b>Construction/Provision</b>        | -                                   | -                | -              |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |   |                         |                          |                         |
|---------------|---|-------------------------|--------------------------|-------------------------|
| <b>2302</b>   | Construction/provision of Residential Building        | 2,597,385,621.50        | 3,275,000,000.00         | 677,614,378.50          |
| 23020102      | Construction/provision of Infrastructure              | 2,298,381,216.05        | 2,325,000,000.00         | 26,618,783.95           |
| 23020118      | <b>Rehabilitation/ Repairs</b>                        | -                       | -                        | -                       |
| <b>2303</b>   | <b>Rehabilitation/ Repairs of Fixed Asset-General</b> | -                       | -                        | -                       |
| <b>230301</b> | Rehabilitation/ Repairs of Residential Building       | 2,574,541,641.87        | 2,610,000,000.00         | 35,458,358.13           |
| 23030101      | <b>TOTAL FOR CODE 025300100100</b>                    | <b>9,491,963,590.62</b> | <b>10,890,000,000.00</b> | <b>1,398,036,409.38</b> |
|               | <b>GRAND TOTAL</b>                                    | <b>9,491,963,590.62</b> | <b>10,890,000,000.00</b> | <b>1,398,036,409.38</b> |

### OFFICE OF THE SURVEYOR GENERAL, SOKOTO STATE

CODE NO: 023400200100 CODE NAME:

|  | ACTUAL            | Original Budget      | VARIANCE             |
|--|-------------------|----------------------|----------------------|
|  | 2022              | 2022                 | 2022                 |
|  | N                 | N                    | N                    |
|  |                   |                      | -                    |
|  |                   |                      | -                    |
| <b>21</b>  |                   |                      | -                    |
|  |                   |                      | -                    |
| <b>210101</b>                                    |                   |                      | -                    |
| Salaries   | -                 | 12,646,171.00        | 12,646,171.00        |
| 21010101   |                   |                      | -                    |
| <b>OVERHEAD COST</b>                             |                   |                      | -                    |
| <b>2202</b>                                      |                   |                      | -                    |
| <b>TRAVEL AND TRANSPORT-GENERAL</b>              |                   |                      | -                    |
| <b>220201</b>                                    |                   |                      | -                    |
| Local Travel and Transport                       | 50,000.00         | 500,000.00           | 450,000.00           |
| 22020101   |                   |                      | -                    |
| Local Travel and Transport Others                | 50,000.00         | 700,000.00           | 650,000.00           |
| 22020103   |                   |                      | -                    |
| <b>UTILITIES- GENERAL</b>                        |                   |                      | -                    |
| <b>220202</b>                                    |                   |                      | -                    |
| Electricity Charges                              | 20,000.00         | 400,000.00           | 380,000.00           |
| 22020205   |                   |                      | -                    |
| <b>MATERIALS AND SUPPLIES-GENERAL</b>            |                   |                      | -                    |
| <b>220203</b>                                    |                   |                      | -                    |
| Office Stationeries/Computer Consumable          | 100,000.00        | 2,000,000.00         | 1,900,000.00         |
| 22020311   |                   |                      | -                    |
| <b>MAINTENANCE SERVICES-GENERAL</b>              |                   |                      | -                    |
| <b>220204</b>                                    |                   |                      | -                    |
| Maintenance of Motor Vehicle/Transport Equipment | 100,000.00        | 200,000.00           | 100,000.00           |
| 22020405   |                   |                      | -                    |
| Other Maintenance Services                       | 100,000.00        | 200,000.00           | 100,000.00           |
| 22020706   |                   |                      | -                    |
| <b>FUEL AND LUBRICANT-GENERAL</b>                |                   |                      | -                    |
| <b>220208</b>                                    |                   |                      | -                    |
| Motor Vehicle Fuel Cost                          | 50,000.00         | 1,000,000.00         | 950,000.00           |
| 22020801   |                   |                      | -                    |
| Other Transport Equipment Fuel Cost              | 10,000.00         | 520,000.00           | 510,000.00           |
| 22020901   |                   |                      | -                    |
| <b>MISCELLANEOUS EXPENSES-GENERAL</b>            |                   |                      | -                    |
| <b>220210</b>                                    |                   |                      | -                    |
| Refreshment and Meals                            | 20,000.00         | 40,000.00            | 20,000.00            |
| 22021006   |                   |                      | -                    |
| Welfare Packages (Staff Allowance)               | 50,000.00         | 100,000.00           | 50,000.00            |
| 22021028   |                   |                      | -                    |
| Other Expenses                                   | 50,000.00         | 140,000.00           | 90,000.00            |
| 22040101   |                   |                      | -                    |
| <b>TOTAL FOR CODE 023400200100</b>               | <b>600,000.00</b> | <b>5,800,000.00</b>  | <b>5,200,000.00</b>  |
| <b>GRAND TOTAL</b>                               | <b>600,000.00</b> | <b>18,446,171.00</b> | <b>17,846,171.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                                  |  | HOUSING CORPORATION  |                      |                      |
|----------------------------------|--|----------------------|----------------------|----------------------|
| CODE NO: 025301000100 CODE NAME: |  | ACTUAL               | Original Budget      | VARIANCE             |
|                                  |  | 2022                 | 2022                 | 2022                 |
|                                  |  | N                    | N                    | N                    |
|                                  | <b>PERSONNEL COST</b>                          |                      |                      |                      |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                      |                      |                      |                      |
| <b>210101</b>                    | Salaries                                       | 20,932,495.87        | 20,944,333.34        | 11,837.47            |
| 21010101                         | <b>OVERHEAD COST</b>                           | -                    | -                    | -                    |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                      |                      |                      |
| <b>220201</b>                    | Local Travel and Transport                     | -                    | 1,000,000.00         | 1,000,000.00         |
| 22020101                         | Local Travel and Transport Others              | -                    | 2,000,000.00         | 2,000,000.00         |
| 22020103                         | <b>UTILITIES- GENERAL</b>                      | -                    | -                    | -                    |
| 22020205                         | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                    | -                    | -                    |
| <b>220203</b>                    | Office Stationeries/Computer Comsumable        | -                    | 2,000,000.00         | 2,000,000.00         |
| 22020304                         | Printing of Non Security Documents             | -                    | 1,000,000.00         | 1,000,000.00         |
| <b>220204</b>                    | Maintence of Motor Vehicle/Transport Equipment | -                    | 3,000,000.00         | 3,000,000.00         |
| 22020405                         | Other Maintenance Services                     | -                    | 3,000,000.00         | 3,000,000.00         |
| 22020706                         | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                    | -                    | -                    |
| <b>220208</b>                    | Motor Vehicle Fuel Cost                        | -                    | 1,500,000.00         | 1,500,000.00         |
| 22020901                         | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                    | -                    | -                    |
| 22021006                         | Wefare Parkages (Staff Allowance)              | -                    | 1,500,000.00         | 1,500,000.00         |
| 22040101                         | <b>TOTAL FOR CODE 025301000100</b>             | -                    | <b>15,000,000.00</b> | <b>15,000,000.00</b> |
|                                  | <b>GRAND TOTAL</b>                             | <b>20,932,495.87</b> | <b>35,944,333.34</b> | <b>15,011,837.47</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

**LAW AND JUSTICE SECTOR**

|                              |  | <b>MINISTRY OF JUSTICE</b> |                        |                       |
|------------------------------|--|----------------------------|------------------------|-----------------------|
| <b>CODE NO: 032600100100</b> | <b>CODE NAME:</b>                                | <b>ACTUAL</b>              | <b>Original Budget</b> | <b>VARIANCE</b>       |
|                              |  | <b>2022</b>                | <b>2022</b>            | <b>2022</b>           |
|                              |  | <b>N</b>                   | <b>N</b>               | <b>N</b>              |
|                              | <b>PERSONNEL COST</b>                            |                            |                        |                       |
| <b>21</b>                    | <b>SALARIES AND WAGES</b>                        |                            |                        |                       |
| <b>210101</b>                | Salaries   | 344,078,557.11             | 345,000,000.00         | 921,442.89            |
| <b>21010101</b>              | <b>OVERHEAD COST</b>                             | -                          | -                      | -                     |
| <b>2202</b>                  | <b>TRAVEL AND TRANSPORT-GENERAL</b>              |                            |                        |                       |
| <b>220201</b>                | Local Travel and Transport                       | 90,000.00                  | 6,000,000.00           | 5,910,000.00          |
| <b>22020101</b>              | Local Travel and Transport Others                | 600,000.00                 | 40,000,000.00          | 39,400,000.00         |
| <b>22020205</b>              | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -                          | -                      | -                     |
| <b>220203</b>                | Office Stationeries/Computer Consumable          | 75,000.00                  | 5,000,000.00           | 4,925,000.00          |
| <b>22020305</b>              | Printing of Security Documents                   | 600,000.00                 | 40,000,000.00          | 39,400,000.00         |
| <b>22020311</b>              | <b>MAINTENANCE SERVICES-GENERAL</b>              | -                          | -                      | -                     |
| <b>220204</b>                | Maintenance of Motor Vehicle/Transport Equipment | 90,000.00                  | 6,000,000.00           | 5,910,000.00          |
| <b>22020401</b>              | Maintenance of Office Furniture                  | 45,000.00                  | 3,000,000.00           | 2,955,000.00          |
| <b>22020403</b>              | Maintenance of Office IT Equipment               | 82,500.00                  | 5,500,000.00           | 5,417,500.00          |
| <b>22020405</b>              | Other Maintenance Services                       | 210,000.00                 | 14,000,000.00          | 13,790,000.00         |
| <b>22020411</b>              | <b>TRAINING-GENERAL</b>                          | -                          | -                      | -                     |
| <b>220205</b>                | Local Training                                   | 150,000.00                 | 10,000,000.00          | 9,850,000.00          |
| <b>22020605</b>              | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>    | -                          | -                      | -                     |
| <b>22020701</b>              | Information Technology Consulting                | 120,000.00                 | 8,000,000.00           | 7,880,000.00          |
| <b>22020702</b>              | Legal Services                                   | 1,382,500.00               | 105,500,000.00         | 104,117,500.00        |
| <b>22020706</b>              | <b>FUEL AND LUBRICANT-GENERAL</b>                | -                          | -                      | -                     |
| <b>220208</b>                | Motor Vehicle Fuel Cost                          | 450,000.00                 | 30,000,000.00          | 29,550,000.00         |
| <b>22020901</b>              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>            | -                          | -                      | -                     |
| <b>22021006</b>              | Welfare Packages (Staff Allowance)               | 30,000.00                  | 2,000,000.00           | 1,970,000.00          |
| <b>22021024</b>              | Public Private Partnership                       | -                          | 6,000,000.00           | 6,000,000.00          |
| <b>22021033</b>              | Grant to Other State                             | 75,000.00                  | 5,000,000.00           | 4,925,000.00          |
| <b>22040101</b>              | <b>TOTAL FOR CODE 032600100100</b>               | <b>4,000,000.00</b>        | <b>286,000,000.00</b>  | <b>282,000,000.00</b> |
|                              | <b>GRAND TOTAL</b>                               | <b>348,078,557.11</b>      | <b>631,000,000.00</b>  | <b>282,921,442.89</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                              |  | <b>LAW REFORM COMMISSION</b> |                        |                      |
|------------------------------|--|------------------------------|------------------------|----------------------|
| <b>CODE NO: 032500200100</b> | <b>CODE NAME:</b>                              | <b>ACTUAL</b>                | <b>Original Budget</b> | <b>VARIANCE</b>      |
|                              |  | <b>2022</b>                  | <b>2022</b>            | <b>2022</b>          |
|                              |  | <b>N</b>                     | <b>N</b>               | <b>N</b>             |
|                              | <b>PERSONNEL COST</b>                          |                              |                        | -                    |
| <b>21</b>                    | <b>SALARIES AND WAGES</b>                      |                              |                        | -                    |
| <b>210101</b>                | Salaries                                       | 42,534,530.88                | 43,315,250.00          | 780,719.12           |
| 21010101                     | Consolidated Revenue Funds Charges-Salaries    | 26,880,206.34                | 38,282,226.00          | 11,402,019.66        |
| 21010103                     | <b>OVERHEAD COST</b>                           |                              |                        | -                    |
| <b>2202</b>                  | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                              |                        | -                    |
| <b>220201</b>                | Local Travel and Transport                     | 50,000.00                    | 500,000.00             | 450,000.00           |
| 22020101                     | Local Travel and Transport Others              | 70,000.00                    | 700,000.00             | 630,000.00           |
| 22020103                     | <b>UTILITIES- GENERAL</b>                      |                              |                        | -                    |
| <b>220202</b>                | Electricity Charges                            | 30,000.00                    | 300,000.00             | 270,000.00           |
| 22020205                     | <b>MATERIALS AND SUPPLIES-GENERAL</b>          |                              |                        | -                    |
| <b>220203</b>                | Office Stationeries/Computer Comsumable        | 50,000.00                    | 500,000.00             | 450,000.00           |
| 22020311                     | <b>MAINTENANCE SERVICES-GENERAL</b>            |                              |                        | -                    |
| <b>220204</b>                | Maintence of Motor Vehicle/Transport Equipment | 50,000.00                    | 1,000,000.00           | 950,000.00           |
| 22020405                     | Other Maintenance Services                     | 50,000.00                    | 500,000.00             | 450,000.00           |
| 22020502                     | <b>OTHER SERVICES-GENERAL</b>                  |                              |                        | -                    |
| 22020603                     | Security Vote (Including Operations)           | 50,000.00                    | 570,000.00             | 520,000.00           |
| 22020605                     | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  |                              |                        | -                    |
| 22020702                     | Legal Services                                 | 50,000.00                    | 200,000.00             | 150,000.00           |
| 22020706                     | <b>FUEL AND LUBRICANT-GENERAL</b>              |                              |                        | -                    |
| <b>220208</b>                | Motor Vehicle Fuel Cost                        | 100,000.00                   | 500,000.00             | 400,000.00           |
| 22020901                     | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          |                              |                        | -                    |
| 22021006                     | Wefare Parkages (Staff Allowance)              | 50,000.00                    | 100,000.00             | 50,000.00            |
| 22021028                     | Other Expenses                                 | 50,000.00                    | 130,000.00             | 80,000.00            |
| 22040101                     | <b>TOTAL FOR CODE 032500200100</b>             | <b>600,000.00</b>            | <b>5,000,000.00</b>    | <b>4,400,000.00</b>  |
|                              | <b>GRAND TOTAL</b>                             | <b>70,014,737.22</b>         | <b>86,597,476.00</b>   | <b>16,582,738.78</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|                       |  | SHARIA COURT OF APPEAL |                       |                       |
|-----------------------|--|------------------------|-----------------------|-----------------------|
| CODE NO: 032605300100 | CODE NAME:                                     | ACTUAL                 | Original Budget       | VARIANCE              |
|                       |  | 2022                   | 2022                  | 2022                  |
|                       | <b>PERSONNEL COST</b>                          |                        |                       | -                     |
| <b>21</b>             | <b>SALARIES AND WAGES</b>                      |                        |                       | -                     |
| <b>210101</b>         | Salaries                                       | 199,891,834.87         | 350,926,965.00        | 151,035,130.13        |
| 21010101              | Consolidated Revenue Funds Charges: Salaries   | 26,880,206.34          | 38,282,226.00         | 11,402,019.66         |
| 21010103              | <b>OVERHEAD COST</b>                           | -                      | -                     | -                     |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                        |                       | -                     |
| <b>220201</b>         | Local Travel and Transport                     | 3,221,500.00           | 5,000,000.00          | 1,778,500.00          |
| 22020101              | Local Travel and Transport Others              | 19,329,000.00          | 30,000,000.00         | 10,671,000.00         |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                      | -                     | -                     |
| <b>220203</b>         | Office Stationeries/Computer Consumable        | 6,443,000.00           | 10,000,000.00         | 3,557,000.00          |
| 22020301              | Books  | 3,865,800.00           | 6,000,000.00          | 2,134,200.00          |
| 22020304              | Printing of Non Security Documents             | 644,300.00             | 1,000,000.00          | 355,700.00            |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                      | -                     | -                     |
| <b>220204</b>         | Maintence of Motor Vehicle/Transport Equipment | 12,241,700.00          | 19,000,000.00         | 6,758,300.00          |
| 22020401              | Maintence of Office Furniture                  | 9,342,350.00           | 14,500,000.00         | 5,157,650.00          |
| 22020402              | Maintence of Building and Residential Qtrs     | 16,107,500.00          | 25,000,000.00         | 8,892,500.00          |
| 22020405              | Other Maintenance Services                     | 6,443,000.00           | 10,000,000.00         | 3,557,000.00          |
| <b>220205</b>         | Local Training                                 | 9,664,500.00           | 15,000,000.00         | 5,335,500.00          |
| 22020605              | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -                      | -                     | -                     |
| <b>220207</b>         | Financial Consulting                           | 1,288,600.00           | 2,000,000.00          | 711,400.00            |
| 22020701              | Information Technology Consulting              | 1,500,000.00           | 6,000,000.00          | 4,500,000.00          |
| 22020702              | Legal Services                                 | 3,000,000.00           | 10,000,000.00         | 7,000,000.00          |
| 22020704              | Surveying Services                             | 300,000.00             | 800,000.00            | 500,000.00            |
| 22020706              | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                      | -                     | -                     |
| <b>220208</b>         | Motor Vehicle Fuel Cost                        | 1,200,000.00           | 2,200,000.00          | 1,000,000.00          |
| 22020806              | Bank Charges (Other than Interest)             | 100,000.00             | 500,000.00            | 400,000.00            |
| 22020901              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                      | -                     | -                     |
| 22021002              | Publicity and Advetisement                     | 2,000,000.00           | 5,000,000.00          | 3,000,000.00          |
| 22021006              | Wefare Parkages (Staff Allowance)              | 200,000.00             | 10,000,000.00         | 9,800,000.00          |
| 22021014              | Special Days/ Celebrations                     | 2,731,000.00           | 12,000,000.00         | 9,269,000.00          |
| 23030102              | Grants to Communities/NGOs                     | 1,189,800.00           | 3,000,000.00          | 1,810,200.00          |
| 22040109              | <b>TOTAL FOR CODE 032605300100</b>             | <b>100,812,050.00</b>  | <b>187,000,000.00</b> | <b>86,187,950.00</b>  |
|                       | <b>GRAND TOTAL</b>                             | <b>327,584,091.21</b>  | <b>576,209,191.00</b> | <b>248,625,099.79</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                       |  | HIGH COURT OF JUSTICE |                       |                       |
|-----------------------|--|-----------------------|-----------------------|-----------------------|
| CODE NO: 032605100100 | CODE NAME:                                       | ACTUAL                | Original Budget       | VARIANCE              |
|                       |  | 2022                  | 2022                  | 2022                  |
|                       |  | N                     | N                     | N                     |
|                       | <b>PERSONNEL COST</b>                            |                       |                       | -                     |
| <b>21</b>             | <b>SALARIES AND WAGES</b>                        |                       |                       | -                     |
| <b>210101</b>         | Salaries   | 258,348,951.70        | 244,041,298.96 -      | 14,307,652.74         |
| 21010101              | Consolidated Revenue Funds Charges: Salaries     | 26,880,206.34         | 38,282,226.00         | 11,402,019.66         |
| 21010103              | <b>OVERHEAD COST</b>                             | -                     | -                     | -                     |
| <b>220201</b>         | Local Travel and Transport                       | 13,074,000.00         | 15,000,000.00         | 1,926,000.00          |
| 22020101              | Local Travel and Transport Others                | 16,148,000.00         | 90,000,000.00         | 73,852,000.00         |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -                     | -                     | -                     |
| <b>220203</b>         | Office Stationeries/Computer Consumable          | 26,148,000.00         | 30,000,000.00         | 3,852,000.00          |
| 22020301              | Books  | 15,688,800.00         | 18,000,000.00         | 2,311,200.00          |
| 22020304              | Printing of Non Security Documents               | 1,743,200.00          | 2,000,000.00          | 256,800.00            |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>              | -                     | -                     | -                     |
| <b>220204</b>         | Maintenance of Motor Vehicle/Transport Equipment | 52,296,000.00         | 60,000,000.00         | 7,704,000.00          |
| 22020401              | Maintenance of Office Furniture                  | 39,222,000.00         | 45,000,000.00         | 5,778,000.00          |
| 22020402              | Maintenance of Building and Residential Qtrs     | 16,148,000.00         | 90,000,000.00         | 73,852,000.00         |
| 22020405              | Other Maintenance Services                       | 26,148,000.00         | 30,000,000.00         | 3,852,000.00          |
| <b>220205</b>         | Local Training                                   | 13,000,000.00         | 45,000,000.00         | 32,000,000.00         |
| 22020605              | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>    | -                     | -                     | -                     |
| <b>220207</b>         | Financial Consulting                             | 5,229,600.00          | 6,000,000.00          | 770,400.00            |
| 22020701              | Information Technology Consulting                | 15,688,800.00         | 18,000,000.00         | 2,311,200.00          |
| 22020702              | Legal Services                                   | 7,000,000.00          | 60,000,000.00         | 53,000,000.00         |
| 22020704              | Surveying Services                               | 2,179,000.00          | 2,500,000.00          | 321,000.00            |
| 22020706              | <b>FUEL AND LUBRICANT-GENERAL</b>                | -                     | -                     | -                     |
| <b>220208</b>         | Motor Vehicle Fuel Cost                          | 1,200,000.00          | 7,000,000.00          | 5,800,000.00          |
| 22020806              | Bank Charges (Other than Interest)               | 1,743,200.00          | 2,000,000.00          | 256,800.00            |
| 22021002              | Publicity and Advertisement                      | 17,432,000.00         | 20,000,000.00         | 2,568,000.00          |
| 22021006              | Welfare Packages (Staff Allowance)               | 4,162,000.00          | 30,000,000.00         | 25,838,000.00         |
| 22021014              | Special Days/ Celebrations                       | 3,645,200.00          | 20,000,000.00         | 16,354,800.00         |
| 22021033              | Bicycle Advances                                 | 3,922,200.00          | 4,500,000.00          | 577,800.00            |
| 23030102              | Grants to Communities/NGOs                       | 1,366,009.00          | 15,000,000.00         | 13,633,991.00         |
| 22040109              | <b>TOTAL FOR CODE 032605100100</b>               | <b>283,184,009.00</b> | <b>610,000,000.00</b> | <b>326,815,991.00</b> |
|                       | <b>GRAND TOTAL</b>                               | <b>568,413,167.04</b> | <b>892,323,524.96</b> | <b>323,910,357.92</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| CODE NO: 031801100100 CODE NAME: |  | JUDICIAL SERVICE COMMISSION |                       |                      |
|----------------------------------|--|-----------------------------|-----------------------|----------------------|
|                                  |  | ACTUAL                      | Original Budget       | VARIANCE             |
|                                  |  | 2022                        | 2022                  | 2022                 |
|                                  |  | N                           | N                     | N                    |
|                                  | <b>PERSONNEL COST</b>                            |                             |                       | -                    |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                        |                             |                       | -                    |
| <b>210101</b>                    | Salaries   | 49,296,080.49               | 86,300,359.64         | 37,004,279.15        |
| 21010101                         | Consolidated Revenue Funds Charges: Salaries     | 26,880,206.34               | 38,282,226.00         | 11,402,019.66        |
| 21010103                         | <b>OVERHEAD COST</b>                             |                             | -                     | -                    |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>              |                             |                       | -                    |
| <b>220201</b>                    | Local Travel and Transport                       | 10,000.00                   | 1,000,000.00          | 990,000.00           |
| 22020101                         | Local Travel and Transport Others                | 15,000.00                   | 2,000,000.00          | 1,985,000.00         |
| 22020205                         | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -                           | -                     | -                    |
| <b>220203</b>                    | Office Stationeries/Computer Consumable          | 70,000.00                   | 1,500,000.00          | 1,430,000.00         |
| 22020304                         | Printing of Non Security Documents               | -                           | 1,000,000.00          | 1,000,000.00         |
| 22020311                         | <b>MAINTENANCE SERVICES-GENERAL</b>              | -                           | -                     | -                    |
| <b>220204</b>                    | Maintenance of Motor Vehicle/Transport Equipment | 100,000.00                  | 1,000,000.00          | 900,000.00           |
| 22020401                         | Maintenance of Office Furniture                  | -                           | 1,500,000.00          | 1,500,000.00         |
| 22020405                         | Other Maintenance Services                       | 500,000.00                  | 3,000,000.00          | 2,500,000.00         |
| 22020502                         | <b>OTHER SERVICES-GENERAL</b>                    | -                           | -                     | -                    |
| <b>220206</b>                    | Security Services                                | 500,000.00                  | 2,500,000.00          | 2,000,000.00         |
| 22020605                         | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>    | -                           | -                     | -                    |
| <b>220207</b>                    | Financial Consulting                             | 200,000.00                  | 4,000,000.00          | 3,800,000.00         |
| 22020706                         | <b>FUEL AND LUBRICANT-GENERAL</b>                | -                           | -                     | -                    |
| <b>220208</b>                    | Motor Vehicle Fuel Cost                          | 500,000.00                  | 2,000,000.00          | 1,500,000.00         |
| 22020901                         | <b>MISCELLANEOUS EXPENSES-GENERAL</b>            | -                           | -                     | -                    |
| 22021002                         | Publicity and Advertisement                      | -                           | 400,000.00            | 400,000.00           |
| 22021006                         | Welfare Packages (Staff Allowance)               | -                           | 2,600,000.00          | 2,600,000.00         |
| 22021028                         | Other Expenses                                   | 5,000.00                    | 500,000.00            | 495,000.00           |
| 23030102                         | Grants to Communities/NGOs                       | 100,000.00                  | 2,300,000.00          | 2,200,000.00         |
| 22040109                         | <b>TOTAL FOR CODE 031801100100</b>               | <b>2,000,000.00</b>         | <b>25,300,000.00</b>  | <b>23,300,000.00</b> |
|                                  | <b>GRAND TOTAL</b>                               | <b>78,176,286.83</b>        | <b>149,882,585.64</b> | <b>71,706,298.81</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                       |                                    | COLLEGE OF LEGAL STUDIES |                       |                       |
|-----------------------|------------------------------------|--------------------------|-----------------------|-----------------------|
| CODE NO: 032600600100 | CODE NAME:                         | ACTUAL                   | Original Budget       | VARIANCE              |
|                       |                                    | 2022                     | 2022                  | 2022                  |
|                       |                                    | N                        | N                     | N                     |
|                       | <b>PERSONNEL COST</b>              |                          |                       | -                     |
| <b>21</b>             | <b>SALARIES AND WAGES</b>          |                          |                       | -                     |
| <b>210101</b>         | Salaries                           | 127,427,085.44           | 128,922,668.00        | 1,495,582.56          |
| <b>22040109</b>       | <b>TOTAL FOR CODE 031801100100</b> | <b>127,427,085.44</b>    | <b>128,922,668.00</b> | <b>1,495,582.56</b>   |
|                       | <b>GRAND TOTAL</b>                 | <b>127,427,085.44</b>    | <b>257,845,336.00</b> | <b>130,418,250.56</b> |

**CAPITAL EXPENDITURE**

|                       |  | COLLEGE OF LEGAL STUDIES |                       |                       |
|-----------------------|--|--------------------------|-----------------------|-----------------------|
| CODE NO: 032600600100 | CODE NAME:   | ACTUAL                   | Original Budget       | VARIANCE              |
|                       |  | 2022                     | 2022                  | 2022                  |
|                       |  | N                        | N                     | N                     |
|                       | <b>Fixed Assets Purchase</b>                               |                          |                       | -                     |
|                       | <b>2301 Fixed Assets Purchase-General</b>                  | -                        | -                     | -                     |
|                       | <b>230101</b> Purchase of Motor Vehicles                   | -                        | 65,000,000.00         | 65,000,000.00         |
|                       | 23010112 Purchase of Power Generating Set                  | -                        | 45,000,000.00         | 45,000,000.00         |
|                       | <b>23010119 Construction/Provision</b>                     | -                        | -                     | -                     |
|                       | <b>2302</b> Construction/provision of Office Building      | -                        | 75,000,000.00         | 75,000,000.00         |
|                       | <b>23020127 Rehabilitation/ Repairs</b>                    | -                        | -                     | -                     |
|                       | <b>2303 Rehabilitation/ Repairs of Fixed Asset-General</b> | -                        | -                     | -                     |
|                       | 23030104 Rehabilitation/Repairs of Office Buildings        | -                        | 230,000,000.00        | 230,000,000.00        |
|                       | <b>23030121 TOTAL FOR CODE 0231003001</b>                  | <b>-</b>                 | <b>415,000,000.00</b> | <b>415,000,000.00</b> |
|                       | <b>GRAND TOTAL</b>   | <b>-</b>                 | <b>415,000,000.00</b> | <b>415,000,000.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| <b>REGIONAL SECTOR</b>       |  | <b>MINISTRY OF ENVIROMENT</b> |                        |                      |
|------------------------------|--|-------------------------------|------------------------|----------------------|
| <b>CODE NO: 053500100100</b> | <b>CODE NAME:</b>                              | <b>ACTUAL</b>                 | <b>Original Budget</b> | <b>VARIANCE</b>      |
|                              |  | <b>2022</b>                   | <b>2022</b>            | <b>2022</b>          |
|                              |  | <b>N</b>                      | <b>N</b>               | <b>N</b>             |
|                              | <b>PERSONNEL COST</b>                          |                               |                        |                      |
| <b>21</b>                    | <b>SALARIES AND WAGES</b>                      |                               |                        |                      |
| <b>210101</b>                | Salaries                                       | 55,055,592.06                 | 62,851,121.66          | 7,795,529.60         |
| 21010101                     | <b>OVERHEAD COST</b>                           |                               |                        | -                    |
| <b>2202</b>                  | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                               |                        | -                    |
| <b>220201</b>                | Local Travel and Transport                     | 1,000,000.00                  | 2,000,000.00           | 1,000,000.00         |
| 22020101                     | Local Travel and Transport Others              | 1,500,000.00                  | 10,000,000.00          | 8,500,000.00         |
| 22020103                     | <b>UTILITIES- GENERAL</b>                      | -                             | -                      | -                    |
| <b>220202</b>                | Electricity Charges                            | 500,000.00                    | 1,000,000.00           | 500,000.00           |
| 22020205                     | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                             | -                      | -                    |
| <b>220203</b>                | Office Stationeries/Computer Comsumable        | 1,000,000.00                  | 2,500,000.00           | 1,500,000.00         |
| 22020311                     | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                             | -                      | -                    |
| <b>220204</b>                | Maintence of Motor Vehicle/Transport Equipment | 5,000,000.00                  | 7,000,000.00           | 2,000,000.00         |
| 22020401                     | Maintence of Office Furniture                  | 700,000.00                    | 8,000,000.00           | 7,300,000.00         |
| 22020405                     | Other Maintenance Services                     | 3,300,000.00                  | 10,000,000.00          | 6,700,000.00         |
| 22020706                     | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                             | -                      | -                    |
| <b>220208</b>                | Motor Vehicle Fuel Cost                        | 4,280,384.12                  | 10,000,000.00          | 5,719,615.88         |
| 22020901                     | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                             | -                      | -                    |
| <b>220210</b>                | Refreshment and Meals                          | 100,000.00                    | 500,000.00             | 400,000.00           |
| 22021006                     | Wefare Parkages (Staff Allowance)              | 1,500,000.00                  | 2,500,000.00           | 1,000,000.00         |
| 22021033                     | Grant to Other State                           | 341,500.00                    | 5,000,000.00           | 4,658,500.00         |
| 22040101                     | <b>TOTAL FOR CODE 025300100100</b>             | <b>19,221,884.12</b>          | <b>58,500,000.00</b>   | <b>39,278,115.88</b> |
|                              | <b>GRAND TOTAL</b>                             | <b>74,277,476.18</b>          | <b>121,351,121.66</b>  | <b>47,073,645.48</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### CAPITAL EXPENDITURE

| CODE NO: 053500100100 CODE NAME: |   | MINISTRY OF ENVIROMENT  |                         |                         |
|----------------------------------|---|-------------------------|-------------------------|-------------------------|
|                                  |   | ACTUAL                  | Original Budget         | VARIANCE                |
|                                  |   | 2022                    | 2022                    | 2022                    |
|                                  |   | N                       | N                       | N                       |
|                                  | <b>Fixed Assets Purchase</b>              |                         |                         | -                       |
|                                  | <b>2301 Fixed Assets Purchase-General</b> | -                       | -                       | -                       |
| 23010104                         | Purchase of Motor Vehicles                | 275,578,618.19          | 1,028,870,000.00        | 753,291,381.81          |
| 23040101                         | Erosion and Flood control                 | 1,000,000,000.00        | 2,000,000,000.00        | 1,000,000,000.00        |
| 23050101                         | <b>TOTAL FOR CODE 025300100100</b>        | <b>1,275,578,618.19</b> | <b>3,028,870,000.00</b> | <b>1,753,291,381.81</b> |
|                                  | <b>GRAND TOTAL</b>                        | <b>1,275,578,618.19</b> | <b>3,028,870,000.00</b> | <b>1,753,291,381.81</b> |

| CODE NO: 0231003001 CODE NAME: |  | MINISTRY FOR RURAL DEVELOPMENT |                 |               |
|--------------------------------|--|--------------------------------|-----------------|---------------|
|                                |  | ACTUAL                         | Original Budget | VARIANCE      |
|                                |  | 2022                           | 2022            | 2022          |
|                                |  | N                              | N               | N             |
|                                | <b>PERSONNEL COST</b>                          |                                |                 | -             |
| <b>21</b>                      | <b>SALARIES AND WAGES</b>                      |                                |                 | -             |
| 210101                         | Salaries                                       | 156,752,882.97                 | 170,121,660.30  | 13,368,777.33 |
| 21010101                       | <b>OVERHEAD COST</b>                           | -                              | -               | -             |
| <b>2202</b>                    | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                                |                 | -             |
| <b>220201</b>                  | Local Travel and Transport                     | 50,000.00                      | 1,600,000.00    | 1,550,000.00  |
| 22020101                       | Local Travel and Transport Others              | 100,000.00                     | 2,500,000.00    | 2,400,000.00  |
| 22020205                       | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                              | -               | -             |
| <b>220203</b>                  | Office Stationeries/Computer Consumable        | 268,000.00                     | 2,800,000.00    | 2,532,000.00  |
| 22020304                       | Printing of Non Security Documents             | 100,000.00                     | 1,000,000.00    | 900,000.00    |
| 22020311                       | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                              | -               | -             |
| <b>220204</b>                  | Maintence of Motor Vehicle/Transport Equipment | 25,000.00                      | 500,000.00      | 475,000.00    |
| 22020401                       | Maintence of Office Furniture                  | 35,800.00                      | 1,950,000.00    | 1,914,200.00  |
| 22020402                       | Maintence of Building and Residential Qtrs     | 58,000.00                      | 2,800,000.00    | 2,742,000.00  |
| 22020404                       | Maitenance of Plant/Generators                 | 125,000.00                     | 3,174,000.00    | 3,049,000.00  |
| 22020405                       | Other Maintenance Services                     | 100,000.00                     | 5,000,000.00    | 4,900,000.00  |
| 22020605                       | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -                              | -               | -             |
| 22020704                       | Surveying Services                             | 20,000.00                      | 800,000.00      | 780,000.00    |
| 22020706                       | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                              | -               | -             |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|          |                                       |                       |                       |                      |
|----------|---------------------------------------|-----------------------|-----------------------|----------------------|
| 220208   | Motor Vehicle Fuel Cost               | 750,000.00            | 4,000,000.00          | 3,250,000.00         |
| 22020806 | Bank Charges (Other than Interest)    | 200,000.00            | 500,000.00            | 300,000.00           |
| 22020901 | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                     | -                     | -                    |
| 22021002 | Publicity and Advertisement           | 50,000.00             | 1,000,000.00          | 950,000.00           |
| 22021006 | Welfare Parkages (Staff Allowance)    | 80,000.00             | 2,300,000.00          | 2,220,000.00         |
| 22021014 | Special Days/ Celebrations            | 38,200.00             | 1,000,000.00          | 961,800.00           |
| 22040101 | <b>TOTAL FOR CODE 0231003001</b>      | <b>2,000,000.00</b>   | <b>30,924,000.00</b>  | <b>28,924,000.00</b> |
|          | <b>GRAND TOTAL</b>                    | <b>158,752,882.97</b> | <b>201,045,660.30</b> | <b>42,292,777.33</b> |

### CAPITAL EXPENDITURE

#### MINISTRY FOR RURAL DEVELOPMENT

| CODE NO: 0231003001 | CODE NAME:   | ACTUAL<br>2022<br>N     | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N |
|---------------------|--|-------------------------|------------------------------|-----------------------|
|                     | <b>Fixed Assets Purchase</b>                               |                         |                              | -                     |
|                     | <b>2301 Fixed Assets Purchase-General</b>                  | -                       | -                            | -                     |
|                     | <b>230101</b> Purchase of Power Generating Set             | 200,000,000.00          | 500,000,000.00               | 300,000,000.00        |
|                     | 23010119 Purchase of Industrial Equipment                  | -                       | 120,000,000.00               | 120,000,000.00        |
|                     | <b>23010129 Construction/Provision</b>                     | -                       | -                            | -                     |
|                     | <b>2302</b> Construction/provision of Residential Building | -                       | 100,000,000.00               | 100,000,000.00        |
|                     | 23020102 Construction/ Provision of Roads                  | 516,579,044.38          | 796,999,377.00               | 280,420,332.62        |
|                     | 23020114 Construction/ Provision Water Ways                | 483,420,955.62          | 598,000,623.00               | 114,579,667.38        |
|                     | <b>23020116 Rehabilitation/ Repairs</b>                    | -                       | -                            | -                     |
|                     | <b>2303 Rehabilitation/ Repairs of Fixed Asset-General</b> | -                       | -                            | -                     |
|                     | <b>230301</b> Rehabilitation/ Repairs of Electricity       | 20,647,990.57           | 30,000,000.00                | 9,352,009.43          |
|                     | 23030102 Rehabilitation/Repairs of Office Building         | -                       | 15,000,000.00                | 15,000,000.00         |
|                     | <b>23030121 TOTAL FOR CODE 0231003001</b>                  | <b>1,220,647,990.57</b> | <b>2,160,000,000.00</b>      | <b>939,352,009.43</b> |
|                     | <b>GRAND TOTAL</b>   | <b>1,220,647,990.57</b> | <b>2,160,000,000.00</b>      | <b>939,352,009.43</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| CODE NO: 053500200100 CODE NAME: |  | PARKS AND GARDENS AGENCY |                      |                      |
|----------------------------------|--|--------------------------|----------------------|----------------------|
|                                  |  | ACTUAL                   | Original Budget      | VARIANCE             |
|                                  |  | 2022                     | 2022                 | 2022                 |
|                                  |  | N                        | N                    | N                    |
|                                  | <b>PERSONNEL COST</b>                            |                          |                      | -                    |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                        |                          |                      | -                    |
| <b>210101</b>                    | Salaries   | 6,245,110.44             | 6,465,578.00         | 220,467.56           |
| 21010101                         | <b>OVERHEAD COST</b>                             | -                        | -                    | -                    |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>              |                          |                      | -                    |
| <b>220201</b>                    | Local Travel and Transport                       | 50,000.00                | 1,000,000.00         | 950,000.00           |
| 22020101                         | Local Travel and Transport Others                | 60,000.00                | 1,000,000.00         | 940,000.00           |
| 22020103                         | <b>UTILITIES- GENERAL</b>                        | -                        | -                    | -                    |
| <b>220202</b>                    | Electricity Charges                              | 10,000.00                | 500,000.00           | 490,000.00           |
| 22020205                         | <b>MATERIALS AND SUPPLIES-GENERAL</b>            | -                        | -                    | -                    |
| <b>220203</b>                    | Office Stationeries/Computer Consumable          | 100,000.00               | 1,000,000.00         | 900,000.00           |
| 22020304                         | Printing of Non Security Documents               | -                        | 1,000,000.00         | 1,000,000.00         |
| 22020306                         | Drugs/Laboratory/Medical Supplies                | 30,000.00                | 500,000.00           | 470,000.00           |
| 22020311                         | <b>MAINTENANCE SERVICES-GENERAL</b>              | -                        | -                    | -                    |
| <b>220204</b>                    | Maintenance of Motor Vehicle/Transport Equipment | 80,000.00                | 1,000,000.00         | 920,000.00           |
| 22020401                         | Maintenance of Office Furniture                  | -                        | 1,500,000.00         | 1,500,000.00         |
| 22020402                         | Maintenance of Building and Residential Qtrs     | -                        | 500,000.00           | 500,000.00           |
| 22020404                         | Maintenance of Plant/Generators                  | 250,000.00               | 4,000,000.00         | 3,750,000.00         |
| 22020405                         | Other Maintenance Services                       | 100,000.00               | 2,000,000.00         | 1,900,000.00         |
| 22020605                         | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>    | -                        | -                    | -                    |
| 22020704                         | Surveying Services                               | -                        | 800,000.00           | 800,000.00           |
| 22020706                         | <b>FUEL AND LUBRICANT-GENERAL</b>                | -                        | -                    | -                    |
| <b>220208</b>                    | Motor Vehicle Fuel Cost                          | 100,000.00               | 1,000,000.00         | 900,000.00           |
| 22020806                         | Bank Charges (Other than Interest)               | -                        | 200,000.00           | 200,000.00           |
| 22020901                         | <b>MISCELLANEOUS EXPENSES-GENERAL</b>            | -                        | -                    | -                    |
| 22021002                         | Publicity and Advertisement                      | -                        | 4,000,000.00         | 4,000,000.00         |
| 22021006                         | Welfare Packages (Staff Allowance)               | -                        | 2,000,000.00         | 2,000,000.00         |
| 22021014                         | Special Days/ Celebrations                       | -                        | 2,000,000.00         | 2,000,000.00         |
| 22021028                         | Other Expenses                                   | 20,000.00                | 1,000,000.00         | 980,000.00           |
| 22040101                         | <b>TOTAL FOR CODE 053500200100</b>               | <b>800,000.00</b>        | <b>25,000,000.00</b> | <b>24,200,000.00</b> |
|                                  | <b>GRAND TOTAL</b>                               | <b>7,045,110.44</b>      | <b>31,465,578.00</b> | <b>24,420,467.56</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| CODE NO: 043501600100    CODE NAME: |  | SOKOTO ENVIROMENTAL PROTECTION AGENCY (SEPA) |                       |                      |
|-------------------------------------|--|--|-----------------------|----------------------|
|                                     |  | ACTUAL                                       | Original Budget       | VARIANCE             |
|                                     |  | 2022   | 2022                  | 2022                 |
|                                     |  | N  | N                     | N                    |
|                                     | <b>PERSONNEL COST</b>                          |  |                       | -                    |
| <b>21</b>                           | <b>SALARIES AND WAGES</b>                      |  |                       | -                    |
| <b>210101</b>                       | Salaries                                       | 389,230,350.77                               | 390,338,250.00        | 1,107,899.23         |
| <b>21010101</b>                     | <b>OVERHEAD COST</b>                           | -  | -                     | -                    |
| <b>2202</b>                         | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |  |                       | -                    |
| <b>220201</b>                       | Local Travel and Transport                     | 4,500,000.00                                 | 5,000,000.00          | 500,000.00           |
| <b>22020101</b>                     | Local Travel and Transport Others              | 6,300,000.00                                 | 7,000,000.00          | 700,000.00           |
| <b>22020205</b>                     | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -  | -                     | -                    |
| <b>220203</b>                       | Office Stationeries/Computer Consumable        | 4,500,000.00                                 | 5,000,000.00          | 500,000.00           |
| <b>22020304</b>                     | Printing of Non Security Documents             | 900,000.00                                   | 1,000,000.00          | 100,000.00           |
| <b>220204</b>                       | Maintence of Motor Vehicle/Transport Equipment | 3,600,000.00                                 | 4,000,000.00          | 400,000.00           |
| <b>22020404</b>                     | Maitenance of Plant/Generators                 | 7,200,000.00                                 | 8,000,000.00          | 800,000.00           |
| <b>22020405</b>                     | Other Maintenance Services                     | 9,000,000.00                                 | 10,000,000.00         | 1,000,000.00         |
| <b>22020605</b>                     | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -  | -                     | -                    |
| <b>22020704</b>                     | Surveying Services                             | 1,350,000.00                                 | 1,500,000.00          | 150,000.00           |
| <b>22020706</b>                     | <b>FUEL AND LUBRICANT-GENERAL</b>              | -  | -                     | -                    |
| <b>220208</b>                       | Motor Vehicle Fuel Cost                        | 13,500,000.00                                | 15,000,000.00         | 1,500,000.00         |
| <b>22020802</b>                     | Plant/Generator Fuel Cost                      | 4,500,000.00                                 | 5,000,000.00          | 500,000.00           |
| <b>22020901</b>                     | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -  | -                     | -                    |
| <b>22021002</b>                     | Publicity and Advetisement                     | 1,800,000.00                                 | 2,000,000.00          | 200,000.00           |
| <b>22021006</b>                     | Wefare Parkages (Staff Allowance)              | 11,500,000.00                                | 15,000,000.00         | 3,500,000.00         |
| <b>22021014</b>                     | Special Days/ Celebrations                     | 1,350,000.00                                 | 1,500,000.00          | 150,000.00           |
| <b>22040101</b>                     | <b>TOTAL FOR CODE 043501600100</b>             | <b>70,000,000.00</b>                         | <b>80,000,000.00</b>  | <b>10,000,000.00</b> |
|                                     | <b>GRAND TOTAL</b>                             | <b>459,230,350.77</b>                        | <b>470,338,250.00</b> | <b>11,107,899.23</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### SOCIAL SECTOR

#### MINISTRY OF BASIC & SECONDARY EDUCATION

| CODE NO: 051700100100 | CODE NAME:                                     | ACTUAL<br>2022<br>N   | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N   |
|-----------------------|--|-----------------------|------------------------------|-------------------------|
|                       | <b>PERSONNEL COST</b>                          |                       |                              | -                       |
| <b>21</b>             | <b>SALARIES AND WAGES</b>                      |                       |                              | -                       |
| <b>210101</b>         | Salaries                                       | 615,806,672.22        | 653,850,008.15               | 38,043,335.93           |
| 21010101              | <b>OVERHEAD COST</b>                           | -                     | -                            | -                       |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                       |                              | -                       |
| <b>220201</b>         | Local Travel and Transport                     | 5,130,000.00          | 30,000,000.00                | 24,870,000.00           |
| 22020101              | Local Travel and Transport Others              | 8,550,000.00          | 50,000,000.00                | 41,450,000.00           |
| 22020103              | <b>UTILITIES- GENERAL</b>                      | -                     |                              | -                       |
| 22020201              | Telephone Charges                              | 170,969.22            | 999,820.00                   | 828,850.78              |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                     | -                            | -                       |
| <b>220203</b>         | Office Stationeries/Computer Comsumable        | 1,710,000.00          | 10,000,000.00                | 8,290,000.00            |
| 22020308              | Uniforms and Other Clothing                    | 1,710,000.00          | 10,000,000.00                | 8,290,000.00            |
| 22020309              | Teaching aids/ Instruction Materials           | 3,420,000.00          | 20,000,000.00                | 16,580,000.00           |
| 22020310              | Food Stuff/ Catering Materials Supplies        | 5,130,000.00          | 30,000,000.00                | 24,870,000.00           |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                     | -                            | -                       |
| <b>220204</b>         | Maintence of Motor Vehicle/Transport Equipment | 2,565,000.00          | 15,000,000.00                | 12,435,000.00           |
| 22020401              | Maintence of Office Furniture                  | 2,565,000.00          | 15,000,000.00                | 12,435,000.00           |
| 22020405              | Other Maintenance Services                     | 11,970,000.00         | 70,000,000.00                | 58,030,000.00           |
| 22020605              | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -                     | -                            | -                       |
| <b>220207</b>         | Financial Consulting                           | 855,000.00            | 5,000,000.00                 | 4,145,000.00            |
| 22020806              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                     | -                            | -                       |
| 22021003              | Medical Expenses                               | 2,565,000.00          | 15,000,000.00                | 12,435,000.00           |
| 22021006              | Wefare Parkages (Staff Allowance)              | 6,840,000.00          | 40,000,000.00                | 33,160,000.00           |
| 22021007              | Sporting Activities                            | 2,052,000.00          | 12,000,000.00                | 9,948,000.00            |
| 22021009              | Direct Teaching & Laboratory Cost              | 121,685,121.90        | 711,608,900.00               | 589,923,778.10          |
| 22021033              | Grant to Other State                           | 30,958,247.10         | 32,000,000.00                | 1,041,752.90            |
| 22040101              | Grants to Communities NGOs                     | 3,420,000.00          | 20,000,000.00                | 16,580,000.00           |
| 22040109              | Meals Subsidy to Government Schools            | 184,164,047.25        | 500,000,000.00               | 315,835,952.75          |
| 22050102              | <b>TOTAL FOR CODE 051700100100</b>             | <b>381,609,416.25</b> | <b>1,586,608,720.00</b>      | <b>1,204,999,303.75</b> |
|                       | <b>GRAND TOTAL</b>                             | <b>997,416,088.47</b> | <b>2,240,458,728.15</b>      | <b>1,243,042,639.68</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### CAPITAL EXPENDITURE

| CODE NO: 051700100100 CODE NAME: |  | MINISTRY OF BASIC & SECONDARY EDUCATION |                         |                         |
|----------------------------------|--|---|-------------------------|-------------------------|
|                                  |  | ACTUAL                                  | Original Budget         | VARIANCE                |
|                                  |  | 2022                                    | 2022                    | 2022                    |
|                                  |  | N                                       | N                       | N                       |
| 23010125                         | Construction/Provision                         | -                                       | -                       | -                       |
| 2302                             | Construction/provision of Fixed Asset-General  | -                                       | -                       | -                       |
| 230201                           | Construction/Provision of Public Schools       | 2,347,256,763.27                        | 4,033,638,253.30        | 1,686,381,490.03        |
| 23020107                         | Rehabilitation/ Repairs                        | -                                       | -                       | -                       |
| 2303                             | Rehabilitation/ Repairs of Fixed Asset-General | -                                       | -                       | -                       |
| 230301                           | Rehabilitation/ Repairs of Public Schools      | 786,370,104.01                          | 1,178,350,316.24        | 391,980,212.23          |
| 23050104                         | <b>TOTAL FOR CODE 0111003</b>                  | <b>3,133,626,867.28</b>                 | <b>5,211,988,569.54</b> | <b>2,078,361,702.26</b> |
|                                  | <b>GRAND TOTAL</b>                             | <b>3,133,626,867.28</b>                 | <b>5,211,988,569.54</b> | <b>2,078,361,702.26</b> |

| CODE NO: 051700300100 CODE NAME: |                                       | UNIVERSAL BASIC EDUCATION BOARD SOKOTO |                       |                       |
|----------------------------------|---------------------------------------|--|-----------------------|-----------------------|
|                                  |                                       | ACTUAL                                 | Original Budget       | VARIANCE              |
|                                  |                                       | 2022                                   | 2022                  | 2022                  |
|                                  |                                       | N                                      | N                     | N                     |
|                                  | <b>PERSONNEL COST</b>                 |  |                       | -                     |
| 21                               | <b>SALARIES AND WAGES</b>             |  |                       | -                     |
| 210101                           | Salaries                              | 232,271,833.22                         | 235,914,239.68        | 3,642,406.46          |
| 21010101                         | <b>OVERHEAD COST</b>                  | -                                      | -                     | -                     |
| 2202                             | <b>TRAVEL AND TRANSPORT-GENERAL</b>   |  |                       | -                     |
| 22020806                         | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                                      | -                     | -                     |
| 22021003                         | Medical Expenses                      | -                                      | 15,000,000.00         | 15,000,000.00         |
| 22021006                         | Welfare Parkages (Staff Allowance)    | -                                      | 15,000,000.00         | 15,000,000.00         |
| 22021007                         | Sporting Activities                   | -                                      | 10,000,000.00         | 10,000,000.00         |
| 22021009                         | Direct Teaching & Laboratory Cost     | -                                      | 50,000,000.00         | 50,000,000.00         |
| 22040101                         | Grants to Communities NGOs            | -                                      | 10,000,000.00         | 10,000,000.00         |
| 22050102                         | <b>TOTAL FOR CODE 051700100100</b>    | -                                      | <b>100,000,000.00</b> | <b>100,000,000.00</b> |
|                                  | <b>GRAND TOTAL</b>                    | <b>232,271,833.22</b>                  | <b>335,914,239.68</b> | <b>103,642,406.46</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### CAPITAL EXPENDITURE

| CODE NO: 051700300100 CODE NAME:                           |   | UNIVERSAL BASIC EDUCATION BOARD SOKOTO |                         |                       |
|--|---|--|-------------------------|-----------------------|
|  |   | ACTUAL                                 | Original Budget         | VARIANCE              |
|  |   | 2022                                   | 2022                    | 2022                  |
|  |   | N                                      | N                       | N                     |
| <b>Fixed Assets Purchase</b>                               |   |  |                         | -                     |
| <b>2301 Fixed Assets Purchase-General</b>                  |   | -                                      | -                       | -                     |
| 23010105   | Purchase of Office Furniture & Fittings   | 221,354,861.00                         | 529,200,000.00          | 307,845,139.00        |
| 23010125   | <b>Construction/Provision</b>             | -                                      | -                       | -                     |
| <b>2302 Construction/provision of Fixed Asset-General</b>  |   | -                                      | -                       | -                     |
| 230201   | Construction/Provision of Public Schools  | 689,908,719.26                         | 900,832,000.00          | 210,923,280.74        |
| 23020107   | <b>Rehabilitation/ Repairs</b>            | -                                      | -                       | -                     |
| <b>2303 Rehabilitation/ Repairs of Fixed Asset-General</b> |   | -                                      | -                       | -                     |
| 230301   | Rehabilitation/ Repairs of Public Schools | 325,254,165.40                         | 423,800,845.00          | 98,546,679.60         |
| 23050104   | <b>TOTAL FOR CODE 0111003</b>             | <b>1,236,517,745.66</b>                | <b>1,853,832,845.00</b> | <b>617,315,099.34</b> |
| <b>GRAND TOTAL</b>   |   | <b>1,236,517,745.66</b>                | <b>1,853,832,845.00</b> | <b>617,315,099.34</b> |

| CODE NO: 051705400100 CODE NAME: |  | SOKOTO STATE TEACHERS SERVICE BOARD |                  |              |
|----------------------------------|--|-------------------------------------|------------------|--------------|
|                                  |  | ACTUAL                              | Original Budget  | VARIANCE     |
|                                  |  | 2022                                | 2022             | 2022         |
|                                  |  | N                                   | N                | N            |
| <b>PERSONNEL COST</b>            |  |                                     |                  | -            |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                      |                                     |                  | -            |
| 210101                           | Salaries                                       | 4,988,260,336.18                    | 4,989,506,462.38 | 1,246,126.20 |
| 21010101                         | <b>OVERHEAD COST</b>                           | -                                   | -                | -            |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                                     |                  | -            |
| 220201                           | Local Travel and Transport                     | 30,000.00                           | 3,000,000.00     | 2,970,000.00 |
| 22020101                         | Local Travel and Transport Others              | 50,000.00                           | 2,000,000.00     | 1,950,000.00 |
| 22020205                         | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                                   | -                | -            |
| 220203                           | Office Stationeries/Computer Comsumable        | 200,000.00                          | 5,000,000.00     | 4,800,000.00 |
| 22020304                         | Printing of Non Security Documents             | 200,000.00                          | 2,000,000.00     | 1,800,000.00 |
| 22020309                         | Teaching aids/ Instruction Materials           | 100,000.00                          | 2,000,000.00     | 1,900,000.00 |
| 22020310                         | Food Stuff/ Catering Materials Supplies        | 500,000.00                          | 1,000,000.00     | 500,000.00   |
| 22020311                         | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                                   | -                | -            |
| 220204                           | Maintence of Motor Vehicle/Transport Equipment | 200,000.00                          | 2,000,000.00     | 1,800,000.00 |
| 22020401                         | Maintence of Office Furniture                  | 200,000.00                          | 2,000,000.00     | 1,800,000.00 |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|          |                                       |                         |                         |                      |
|----------|---------------------------------------|-------------------------|-------------------------|----------------------|
| 22020405 | Other Maintenance Services            | 100,000.00              | 2,000,000.00            | 1,900,000.00         |
| 22020806 | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                       | -                       | -                    |
| 22021007 | Sporting Activities                   | 150,000.00              | 1,000,000.00            | 850,000.00           |
| 22021009 | Direct Teaching & Laboratory Cost     | 350,000.00              | 3,000,000.00            | 2,650,000.00         |
| 22050102 | <b>TOTAL FOR CODE 051705400100</b>    | <b>2,000,000.00</b>     | <b>20,000,000.00</b>    | <b>18,000,000.00</b> |
|          | <b>GRAND TOTAL</b>                    | <b>4,990,260,336.18</b> | <b>5,009,506,462.38</b> | <b>19,246,126.20</b> |

### SOKOTO STATE AGENCY FOR MASS EDUCATION

| CODE NO: 051701000100 | CODE NAME:                                     | ACTUAL<br>2022<br>N   | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N |
|-----------------------|--|-----------------------|------------------------------|-----------------------|
|                       | <b>PERSONNEL COST</b>                          |                       |                              | -                     |
| <b>21</b>             | <b>SALARIES AND WAGES</b>                      |                       |                              | -                     |
| <b>210101</b>         | Salaries                                       | 101,549,556.72        | 110,989,053.69               | 9,439,496.97          |
| 21010101              | <b>OVERHEAD COST</b>                           | -                     | -                            | -                     |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                       |                              | -                     |
| <b>220201</b>         | Local Travel and Transport                     | -                     | 2,000,000.00                 | 2,000,000.00          |
| 22020101              | Local Travel and Transport Others              | -                     | 2,500,000.00                 | 2,500,000.00          |
| 22020103              | <b>UTILITIES- GENERAL</b>                      | -                     |                              | -                     |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                     | -                            | -                     |
| <b>220203</b>         | Office Stationeries/Computer Consumable        | -                     | 1,500,000.00                 | 1,500,000.00          |
| 22020301              | Books  | -                     | 2,000,000.00                 | 2,000,000.00          |
| 22020302              | News Paper                                     | -                     | 2,000,000.00                 | 2,000,000.00          |
| 22020309              | Teaching aids/ Instruction Materials           | -                     | 5,000,000.00                 | 5,000,000.00          |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                     | -                            | -                     |
| <b>220204</b>         | Maintence of Motor Vehicle/Transport Equipment | -                     | 2,000,000.00                 | 2,000,000.00          |
| 22020405              | Other Maintenance Services                     | -                     | 3,000,000.00                 | 3,000,000.00          |
| 22020704              | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                     | -                            | -                     |
| <b>220208</b>         | Motor Vehicle Fuel Cost                        | -                     | 5,000,000.00                 | 5,000,000.00          |
| 22020806              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                     | -                            | -                     |
| <b>220210</b>         | Refreshment and Meals                          | -                     | 2,000,000.00                 | 2,000,000.00          |
| 22021006              | Wefare Parkages (Staff Allowance)              | -                     | 3,000,000.00                 | 3,000,000.00          |
| 22021009              | Direct Teaching & Laboratory Cost              | -                     | 10,000,000.00                | 10,000,000.00         |
| 22021028              | Other Expenses                                 | -                     | 14,500,000.00                | 14,500,000.00         |
| 22050102              | <b>TOTAL FOR CODE 051701000100</b>             | <b>-</b>              | <b>50,000,000.00</b>         | <b>50,000,000.00</b>  |
|                       | <b>GRAND TOTAL</b>                             | <b>101,549,556.72</b> | <b>160,989,053.69</b>        | <b>59,439,496.97</b>  |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|                       |                                     | SOKOTO STATE AGENCY FOR NOMADIC EDUCATION |                       |                     |
|-----------------------|-------------------------------------|---|-----------------------|---------------------|
| CODE NO: 051701100100 | CODE NAME:                          | ACTUAL                                    | Original Budget       | VARIANCE            |
|                       |                                     | 2022                                      | 2022                  | 2022                |
|                       |                                     | N   | N                     | N                   |
|                       | <b>PERSONNEL COST</b>               |   |                       | -                   |
| <b>21</b>             | <b>SALARIES AND WAGES</b>           |   |                       | -                   |
| <b>210101</b>         | Salaries                            | 150,146,886.34                            | 151,329,652.23        | 1,182,765.89        |
| 21010101              | <b>OVERHEAD COST</b>                | -   | -                     | -                   |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b> |   |                       | -                   |
| 22021028              | Other Expenses                      | -   | 1,000,000.00          | 1,000,000.00        |
| 22050102              | <b>TOTAL FOR CODE 051701000100</b>  | -   | <b>1,000,000.00</b>   | 1,000,000.00        |
|                       | <b>GRAND TOTAL</b>                  | <b>150,146,886.34</b>                     | <b>152,329,652.23</b> | <b>2,182,765.89</b> |

|                       |   | ARABIC AND ISLAMIC EDUCATION BOARD, SOKOTO |                       |                      |
|-----------------------|---|--|-----------------------|----------------------|
| CODE NO: 051703100100 | CODE NAME:                              | ACTUAL                                     | Original Budget       | VARIANCE             |
|                       |   | 2022                                       | 2022                  | 2022                 |
|                       |   | N  | N                     | N                    |
|                       | <b>PERSONNEL COST</b>                   |  |                       | -                    |
| <b>21</b>             | <b>SALARIES AND WAGES</b>               |  |                       | -                    |
| <b>210101</b>         | Salaries                                | 967,241,653.89                             | 968,086,761.39        | 845,107.50           |
| 21010101              | <b>OVERHEAD COST</b>                    | -  | -                     | -                    |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>   | -  | -                     | -                    |
| <b>220203</b>         | Office Stationeries/Computer Comsumable | 100,000.00                                 | 5,000,000.00          | 4,900,000.00         |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>     | -  | -                     | -                    |
| 22020405              | Other Maintenance Services              | 600,000.00                                 | 1,000,000.00          | 400,000.00           |
| 22020502              | <b>OTHER SERVICES-GENERAL</b>           | -  | -                     | -                    |
| 22020604              | Cleaning and Fumigation Services        | -  | 1,000,000.00          | 1,000,000.00         |
| 22020704              | <b>FUEL AND LUBRICANT-GENERAL</b>       | -  | -                     | -                    |
| <b>220208</b>         | Motor Vehicle Fuel Cost                 | -  | 2,000,000.00          | 2,000,000.00         |
| 22020806              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>   | -  | -                     | -                    |
| 22021006              | Wefare Parkages (Staff Allowance)       | 300,000.00                                 | 2,000,000.00          | 1,700,000.00         |
| 22021007              | Sporting Activities                     | -  | 1,000,000.00          | 1,000,000.00         |
| 22021028              | Other Expenses                          | -  | 1,000,000.00          | 1,000,000.00         |
| 22050102              | <b>TOTAL FOR CODE 051701000100</b>      | <b>1,000,000.00</b>                        | <b>13,000,000.00</b>  | 12,000,000.00        |
|                       | <b>GRAND TOTAL</b>                      | <b>968,241,653.89</b>                      | <b>981,086,761.39</b> | <b>12,845,107.50</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                                   |                                     | SULTAN MACCIDO INSTITUTE OF QUR'AN & GEN. STUDIES |                       |                      |
|-----------------------------------|-------------------------------------|---|-----------------------|----------------------|
| CODE NO: 0517003100100 CODE NAME: |                                     | ACTUAL  | Original Budget       | VARIANCE             |
|                                   |                                     | 2022  | 2022                  | 2022                 |
|                                   |                                     | N   | N                     | N                    |
|                                   | <b>PERSONNEL COST</b>               |   |                       |                      |
| <b>21</b>                         | <b>SALARIES AND WAGES</b>           |   |                       |                      |
| <b>210101</b>                     | Salaries                            | 236,000,000.00                                    | 265,388,852.52        | 29,388,852.52        |
| 21010101                          | <b>OVERHEAD COST</b>                | -   | -                     | -                    |
| <b>2202</b>                       | <b>TRAVEL AND TRANSPORT-GENERAL</b> |   |                       |                      |
| 22021028                          | Other Expenses                      | -   | 1,500,000.00          | 1,500,000.00         |
| 22050102                          | <b>TOTAL FOR CODE 0517003100100</b> | -   | <b>1,500,000.00</b>   | <b>1,500,000.00</b>  |
|                                   | <b>GRAND TOTAL</b>                  | <b>236,000,000.00</b>                             | <b>266,888,852.52</b> | <b>30,888,852.52</b> |

|                                  |   | FEMALE EDUCATION BOARD |                      |                     |
|----------------------------------|---|------------------------|----------------------|---------------------|
| CODE NO: 051705700100 CODE NAME: |   | ACTUAL                 | Original Budget      | VARIANCE            |
|                                  |   | 2022                   | 2022                 | 2022                |
|                                  |   | N                      | N                    | N                   |
|                                  | <b>PERSONNEL COST</b>                         |                        |                      | -                   |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                     |                        |                      | -                   |
| <b>210101</b>                    | Salaries                                      | 36,170,308.49          | 37,028,370.20        | 858,061.71          |
| 21010101                         | <b>OVERHEAD COST</b>                          | -                      | -                    | -                   |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>           |                        |                      |                     |
| <b>220201</b>                    | Local Travel and Transport                    | 100,000.00             | 3,500,000.00         | 3,400,000.00        |
| 22020103                         | <b>UTILITIES- GENERAL</b>                     | -                      | -                    | -                   |
| 22020205                         | <b>MATERIALS AND SUPPLIES-GENERAL</b>         | -                      | -                    | -                   |
| <b>220203</b>                    | Office Stationeries/Computer Consumable       | 100,000.00             | 2,000,000.00         | 1,900,000.00        |
| 22020405                         | Other Maintenance Services                    | 200,000.00             | 2,000,000.00         | 1,800,000.00        |
| 22020502                         | <b>OTHER SERVICES-GENERAL</b>                 | -                      | -                    | -                   |
| 22020604                         | Cleaning and Fumigation Services              | -                      | 1,000,000.00         | 1,000,000.00        |
| 22020605                         | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b> | -                      | -                    | -                   |
| <b>220208</b>                    | Motor Vehicle Fuel Cost                       | -                      | 2,000,000.00         | 2,000,000.00        |
| 22020806                         | <b>MISCELLANEOUS EXPENSES-GENERAL</b>         | -                      | -                    | -                   |
| 22050102                         | <b>TOTAL FOR CODE 051705700100</b>            | <b>400,000.00</b>      | <b>7,000,000.00</b>  | <b>6,600,000.00</b> |
|                                  | <b>GRAND TOTAL</b>                            | <b>36,570,308.49</b>   | <b>44,028,370.20</b> | <b>7,458,061.71</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                                  |  | MINISTRY OF SCIENCE AND TECHNOLOGY |                         |                       |
|----------------------------------|--|------------------------------------|-------------------------|-----------------------|
| CODE NO: 051705500200 CODE NAME: |  | ACTUAL                             | Original Budget         | VARIANCE              |
|                                  |  | 2022                               | 2022                    | 2022                  |
|                                  |  | N                                  | N                       | N                     |
|                                  | <b>PERSONNEL COST</b>                          |                                    |                         | -                     |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                      |                                    |                         | -                     |
| <b>210101</b>                    | Salaries                                       | 1,165,662,160.86                   | 1,167,400,630.27        | 1,738,469.41          |
| 21010101                         | <b>OVERHEAD COST</b>                           | -                                  | -                       | -                     |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                                    |                         | -                     |
| <b>220201</b>                    | Local Travel and Transport                     | 2,116,000.00                       | 10,000,000.00           | 7,884,000.00          |
| 22020101                         | Local Travel and Transport Others              | 2,116,000.00                       | 10,000,000.00           | 7,884,000.00          |
| 22020205                         | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                                  | -                       | -                     |
| <b>220203</b>                    | Office Stationeries/Computer Consumable        | 3,000,000.00                       | 10,000,000.00           | 7,000,000.00          |
| 22020301                         | Books  | 5,000,000.00                       | 10,000,000.00           | 5,000,000.00          |
| 22020308                         | Uniforms and Other Clothing                    | 3,000,000.00                       | 10,000,000.00           | 7,000,000.00          |
| 22020309                         | Teaching aids/ Instruction Materials           | 423,200.00                         | 2,000,000.00            | 1,576,800.00          |
| 22020311                         | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                                  | -                       | -                     |
| <b>220204</b>                    | Maintence of Motor Vehicle/Transport Equipment | 5,114,025.00                       | 10,000,000.00           | 4,885,975.00          |
| 22020401                         | Maintence of Office Furniture                  | 1,058,000.00                       | 5,000,000.00            | 3,942,000.00          |
| 22020405                         | Other Maintenance Services                     | 3,279,800.00                       | 15,500,000.00           | 12,220,200.00         |
| 22020411                         | <b>TRAINING-GENERAL</b>                        | -                                  | -                       | -                     |
| <b>220205</b>                    | Local Training                                 | 1,058,000.00                       | 5,000,000.00            | 3,942,000.00          |
| 22020806                         | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                                  | -                       | -                     |
| 22021006                         | Wefare Parkages (Staff Allowance)              | 2,327,600.00                       | 11,000,000.00           | 8,672,400.00          |
| 22021007                         | Sporting Activities                            | 2,116,000.00                       | 10,000,000.00           | 7,884,000.00          |
| 22021009                         | Direct Teaching & Laboratory Cost              | 31,740,000.00                      | 150,000,000.00          | 118,260,000.00        |
| 22021010                         | Special Days/ Celebrations                     | 1,058,000.00                       | 5,000,000.00            | 3,942,000.00          |
| 22040109                         | Meals Subsidy to Government Schools            | 81,671,172.02                      | 212,600,648.00          | 130,929,475.98        |
| 22050102                         | <b>TOTAL FOR CODE 051705500200</b>             | <b>145,077,797.02</b>              | <b>456,100,648.00</b>   | <b>311,022,850.98</b> |
|                                  | <b>GRAND TOTAL</b>                             | <b>1,310,739,957.88</b>            | <b>1,623,501,278.27</b> | <b>312,761,320.39</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

### CAPITAL EXPENDITURE

| CODE NO: 051705500200 CODE NAME:                          |                         | MINISTRY OF SCIENCE AND TECHNOLOGY |                         |  |
|---|-------------------------|------------------------------------|-------------------------|--|
|   | ACTUAL                  | Original Budget                    | VARIANCE                |  |
|   | 2022                    | 2022                               | 2022                    |  |
|   | N                       | N                                  | N                       |  |
| <b>Fixed Assets Purchase</b>                              |                         |                                    |                         |  |
| <b>2301 Fixed Assets Purchase-General</b>                 | -                       | -                                  | -                       |  |
| <b>230101</b> Purchase of Motor vehicles                  | 208,000,000.00          | 870,000,000.00                     | 662,000,000.00          |  |
| 23010105 Purchase of Office Furniture & Fittings          | 115,000,000.00          | 903,000,000.00                     | 788,000,000.00          |  |
| 23010125 <b>Construction/Provision</b>                    | -                       | -                                  | -                       |  |
| <b>2302 Construction/provision of Fixed Asset-General</b> | -                       | -                                  | -                       |  |
| <b>230201</b> Construction/ Provision of Public Schools   | 1,692,991,746.99        | 1,730,000,000.00                   | 37,008,253.01           |  |
| <b>23050101 TOTAL FOR CODE 051705500200</b>               | <b>2,015,991,746.99</b> | <b>3,503,000,000.00</b>            | <b>1,487,008,253.01</b> |  |
| <b>GRAND TOTAL</b>  | <b>2,015,991,746.99</b> | <b>3,503,000,000.00</b>            | <b>1,487,008,253.01</b> |  |

| CODE NO: 051700100500 CODE NAME:                               |               | MINISTRY OF HIGHER EDUCATION |               |  |
|--|---------------|------------------------------|---------------|--|
|  | ACTUAL        | Original Budget              | VARIANCE      |  |
|  | 2022          | 2022                         | 2022          |  |
|  | N             | N                            | N             |  |
| <b>PERSONNEL COST</b>  |               |                              |               |  |
| <b>21 SALARIES AND WAGES</b>                                   |               |                              |               |  |
| <b>210101</b> Salaries   | 30,592,309.68 | 45,769,221.96                | 15,176,912.28 |  |
| 21010101 <b>OVERHEAD COST</b>                                  | -             | -                            | -             |  |
| <b>2202 TRAVEL AND TRANSPORT-GENERAL</b>                       |               |                              |               |  |
| <b>220201</b> Local Travel and Transport                       | 500,000.00    | 5,000,000.00                 | 4,500,000.00  |  |
| 22020101 Local Travel and Transport Others                     | 700,000.00    | 40,000,000.00                | 39,300,000.00 |  |
| 22020103 <b>UTILITIES- GENERAL</b>                             | -             | -                            | -             |  |
| 22020201 Telephone Charges                                     | -             | 50,000.00                    | 50,000.00     |  |
| 22020205 <b>MATERIALS AND SUPPLIES-GENERAL</b>                 | -             | -                            | -             |  |
| <b>220203</b> Office Stationeries/Computer Consumable          | 1,350,000.00  | 3,000,000.00                 | 1,650,000.00  |  |
| 22020306 Drugs/Laboratory/Medical Supplies                     | 250,000.00    | 500,000.00                   | 250,000.00    |  |
| 22020309 Teaching aids/ Instruction Materials                  | 1,680,000.00  | 2,000,000.00                 | 320,000.00    |  |
| 22020311 <b>MAINTENANCE SERVICES-GENERAL</b>                   | -             | -                            | -             |  |
| <b>220204</b> Maintenance of Motor Vehicle/Transport Equipment | 560,000.00    | 2,000,000.00                 | 1,440,000.00  |  |
| 22020401 Maintenance of Office Furniture                       | -             | 5,050,000.00                 | 5,050,000.00  |  |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |                                       |                      |                       |                      |
|---------------|---------------------------------------|----------------------|-----------------------|----------------------|
| 22020403      | Maitenance of Office IT Equipment     | 254,000.00           | 3,000,000.00          | 2,746,000.00         |
| 22020405      | Other Maintenance Services            | 950,500.00           | 17,000,000.00         | 16,049,500.00        |
| 22020704      | <b>FUEL AND LUBRICANT-GENERAL</b>     | -                    | -                     | -                    |
| <b>220208</b> | Motor Vehicle Fuel Cost               | 3,548,000.00         | 3,800,000.00          | 252,000.00           |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                    | -                     | -                    |
| <b>220210</b> | Refreshment and Meals                 | 2,000,000.00         | 2,000,000.00          | -                    |
| 22021006      | Wefare Parkages (Staff Allowance)     | 2,500,000.00         | 10,000,000.00         | 7,500,000.00         |
| 22021009      | Direct Teaching & Laboratory Cost     | 1,500,000.00         | 25,400,000.00         | 23,900,000.00        |
| 22021028      | Other Expenses                        | 820,816.27           | 4,000,000.00          | 3,179,183.73         |
| 22050102      | <b>TOTAL FOR CODE 051700100500</b>    | <b>16,613,316.27</b> | <b>77,800,000.00</b>  | <b>61,186,683.73</b> |
|               | <b>GRAND TOTAL</b>                    | <b>47,205,625.95</b> | <b>123,569,221.96</b> | <b>76,363,596.01</b> |

### CAPITAL EXPENDITURE

| CODE NO: 051700100500 CODE NAME: |   | MINISTRY OF HIGHER EDUCATION |                         |                       |
|----------------------------------|---|------------------------------|-------------------------|-----------------------|
|                                  |   | ACTUAL                       | Original Budget         | VARIANCE              |
|                                  |   | 2022                         | 2022                    | 2022                  |
|                                  |   | N                            | N                       | N                     |
| 23010125                         | Construction/Provision                                | -                            | -                       | -                     |
| <b>2302</b>                      | <b>Construction/provision of Fixed Asset-General</b>  | -                            | -                       | -                     |
| 23020107                         | Construction/ Provision of Libraries                  | 200,000,000.00               | 350,000,000.00          | 150,000,000.00        |
| 23020125                         | Construction/ Provision of ICT Infrastructure         | 300,000,000.00               | 450,000,000.00          | 150,000,000.00        |
| 23020127                         | Rehabilitation/ Repairs                               | -                            | -                       | -                     |
| <b>2303</b>                      | <b>Rehabilitation/ Repairs of Fixed Asset-General</b> | -                            | -                       | -                     |
| <b>230301</b>                    | Rehabilitation/ Repairs of Water Facilities           | 129,272,992.20               | 485,000,000.00          | 355,727,007.80        |
| 23050101                         | <b>TOTAL FOR CODE 051700100500</b>                    | <b>629,272,992.20</b>        | <b>1,285,000,000.00</b> | <b>655,727,007.80</b> |
|                                  | <b>GRAND TOTAL</b>                                    | <b>629,272,992.20</b>        | <b>1,285,000,000.00</b> | <b>655,727,007.80</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

**UMARU ALI SHINKAFI POLYTECHNIC, SOKOTO**

**CODE NO: 051701800100 CODE NAME:**

|                 |                                     | <b>ACTUAL</b>           | <b>Original Budget</b>  | <b>VARIANCE</b>     |
|-----------------|-------------------------------------|-------------------------|-------------------------|---------------------|
|                 |                                     | <b>2022</b>             | <b>2022</b>             | <b>2022</b>         |
|                 |                                     | <b>N</b>                | <b>N</b>                | <b>N</b>            |
|                 | <b>PERSONNEL COST</b>               |                         |                         | -                   |
| <b>21</b>       | <b>SALARIES AND WAGES</b>           |                         |                         | -                   |
| <b>210101</b>   | Salaries                            | 1,252,127,330.52        | 1,260,000,000.00        | 7,872,669.48        |
| <b>21010101</b> | <b>OVERHEAD COST</b>                | -                       | -                       | -                   |
| <b>2202</b>     | <b>TRAVEL AND TRANSPORT-GENERAL</b> |                         |                         | -                   |
| <b>22021028</b> | Other Expenses                      | -                       | 1,650,000.00            | 1,650,000.00        |
| <b>22050102</b> | <b>TOTAL FOR CODE 051701800100</b>  | -                       | <b>1,650,000.00</b>     | <b>1,650,000.00</b> |
|                 | <b>GRAND TOTAL</b>                  | <b>1,252,127,330.52</b> | <b>1,261,650,000.00</b> | <b>9,522,669.48</b> |

**SHEHU SHAGARI COLLEGE OF EDUCATION, SOKOTO**

**CODE NO: 051701900100 CODE NAME:**

|                 |                                     | <b>ACTUAL</b>           | <b>Original Budget</b>  | <b>VARIANCE</b>      |
|-----------------|-------------------------------------|-------------------------|-------------------------|----------------------|
|                 |                                     | <b>2022</b>             | <b>2022</b>             | <b>2022</b>          |
|                 |                                     | <b>N</b>                | <b>N</b>                | <b>N</b>             |
|                 | <b>PERSONNEL COST</b>               | -                       |                         | -                    |
| <b>21</b>       | <b>SALARIES AND WAGES</b>           |                         |                         | -                    |
| <b>210101</b>   | Salaries                            | 2,363,935,110.79        | 2,400,935,108.70        | 36,999,997.91        |
| <b>21010101</b> | <b>OVERHEAD COST</b>                | -                       | -                       | -                    |
| <b>2202</b>     | <b>TRAVEL AND TRANSPORT-GENERAL</b> |                         |                         | -                    |
| <b>22040101</b> | Grants to Communities NGOs          | -                       | 6,000,000.00            | 6,000,000.00         |
| <b>22050102</b> | <b>TOTAL FOR CODE 051701900100</b>  | -                       | <b>6,000,000.00</b>     | <b>6,000,000.00</b>  |
|                 | <b>GRAND TOTAL</b>                  | <b>2,363,935,110.79</b> | <b>2,406,935,108.70</b> | <b>42,999,997.91</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| CODE NO: 051702100100 CODE NAME: |  | SOKOTO STATE UNIVERSITY |                         |                      |
|----------------------------------|--|-------------------------|-------------------------|----------------------|
|                                  |  | ACTUAL                  | Original Budget         | VARIANCE             |
|                                  |  | 2022                    | 2022                    | 2022                 |
|                                  |  | N                       | N                       | N                    |
|                                  | <b>PERSONNEL COST</b>                          |                         |                         | -                    |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                      |                         |                         | -                    |
| <b>210101</b>                    | Salaries                                       | 1,106,259,473.30        | 1,107,250,000.00        | 990,526.70           |
| <b>21010101</b>                  | <b>OVERHEAD COST</b>                           | -                       | -                       | -                    |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                         |                         | -                    |
| <b>220201</b>                    | Local Travel and Transport                     | 200,000.00              | 10,000,000.00           | 9,800,000.00         |
| <b>22020101</b>                  | Local Travel and Transport Others              | 500,000.00              | 20,000,000.00           | 19,500,000.00        |
| <b>22020103</b>                  | <b>UTILITIES- GENERAL</b>                      | -                       |                         | -                    |
| <b>220202</b>                    | Electricity Charges                            | 100,000.00              | 3,000,000.00            | 2,900,000.00         |
| <b>22020201</b>                  | Telephone Charges                              | -                       | -                       | -                    |
| <b>22020202</b>                  | Internet Access Charges                        | 200,000.00              | 5,000,000.00            | 4,800,000.00         |
| <b>22020203</b>                  | Satellite Broadcasting Access Charges          | -                       | 3,000,000.00            | 3,000,000.00         |
| <b>22020205</b>                  | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                       | -                       | -                    |
| <b>220203</b>                    | Office Stationeries/Computer Consumable        | 3,000,000.00            | 13,000,000.00           | 10,000,000.00        |
| <b>22020305</b>                  | Printing of Security Documents                 | 1,200,000.00            | 5,000,000.00            | 3,800,000.00         |
| <b>22020306</b>                  | Drugs/Laboratory/Medical Supplies              | -                       | -                       | -                    |
| <b>22020311</b>                  | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                       | -                       | -                    |
| <b>220204</b>                    | Maintence of Motor Vehicle/Transport Equipment | 5,000,000.00            | 6,000,000.00            | 1,000,000.00         |
| <b>22020401</b>                  | Maintence of Office Furniture                  | 4,000,000.00            | 7,000,000.00            | 3,000,000.00         |
| <b>22020403</b>                  | Maitenance of Office IT Equipment              | 3,000,000.00            | 12,000,000.00           | 9,000,000.00         |
| <b>22020405</b>                  | Other Maintenance Services                     | 7,000,000.00            | 8,000,000.00            | 1,000,000.00         |
| <b>22020704</b>                  | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                       | -                       | -                    |
| <b>220208</b>                    | Motor Vehicle Fuel Cost                        | 8,560,000.00            | 12,000,000.00           | 3,440,000.00         |
| <b>22020802</b>                  | Plant/Generator Fuel Cost                      | 980,000.00              | 2,000,000.00            | 1,020,000.00         |
| <b>22020806</b>                  | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                       | -                       | -                    |
| <b>22021003</b>                  | Medical Expenses                               | -                       | -                       | -                    |
| <b>22021006</b>                  | Wefare Parkages (Staff Allowance)              | 2,000,000.00            | 5,000,000.00            | 3,000,000.00         |
| <b>22021028</b>                  | Other Expenses                                 | 2,260,000.00            | 5,000,000.00            | 2,740,000.00         |
| <b>22040101</b>                  | Grants to Communities NGOs                     | 2,000,000.00            | 10,000,000.00           | 8,000,000.00         |
| <b>22050102</b>                  | <b>TOTAL FOR CODE 051702100100</b>             | <b>40,000,000.00</b>    | <b>96,000,000.00</b>    | <b>56,000,000.00</b> |
|                                  | <b>GRAND TOTAL</b>                             | <b>1,146,259,473.30</b> | <b>1,203,250,000.00</b> | <b>56,990,526.70</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

**CAPITAL EXPENDITURE**

|                              |   | <b>SOKOTO STATE UNIVERSITY</b> |                         |                         |
|------------------------------|---|--------------------------------|-------------------------|-------------------------|
| <b>CODE NO: 051702100100</b> | <b>CODE NAME:</b>   | <b>ACTUAL</b>                  | <b>Original Budget</b>  | <b>VARIANCE</b>         |
|                              |   | <b>2022</b>                    | <b>2022</b>             | <b>2022</b>             |
|                              |   | <b>N</b>                       | <b>N</b>                | <b>N</b>                |
|                              | <b>Fixed Assets Purchase</b>                                  |                                |                         | -                       |
|                              | <b>2301 Fixed Assets Purchase-General</b>                     | -                              | -                       | -                       |
|                              | <b>230101</b> Purchase of Trucks                              | 20,000,000.00                  | 500,000,000.00          | 480,000,000.00          |
|                              | <b>23010125 Construction/Provision</b>                        | -                              | -                       | -                       |
|                              | <b>2302 Construction/provision of Fixed Asset-General</b>     | -                              | -                       | -                       |
|                              | <b>230201</b> Construction/ Provision of Residential Building | 28,546,149.20                  | 600,000,000.00          | 571,453,850.80          |
|                              | <b>23050101 TOTAL FOR CODE 051702100100</b>                   | <b>48,546,149.20</b>           | <b>1,100,000,000.00</b> | <b>1,051,453,850.80</b> |
|                              | <b>GRAND TOTAL</b>  | <b>48,546,149.20</b>           | <b>1,100,000,000.00</b> | <b>1,051,453,850.80</b> |

|                              |   | <b>COLLEGE OF REMEDIAL STUDIES</b> |                        |                     |
|------------------------------|---|------------------------------------|------------------------|---------------------|
| <b>CODE NO: 051702100200</b> | <b>CODE NAME:</b>                           | <b>ACTUAL</b>                      | <b>Original Budget</b> | <b>VARIANCE</b>     |
|                              |   | <b>2022</b>                        | <b>2022</b>            | <b>2022</b>         |
|                              |   | <b>N</b>                           | <b>N</b>               | <b>N</b>            |
|                              | <b>PERSONNEL COST</b>                       |                                    |                        | -                   |
|                              | <b>21 SALARIES AND WAGES</b>                |                                    |                        | -                   |
|                              | <b>210101</b> Salaries                      | 190,559,446.08                     | 192,208,702.42         | 1,649,256.34        |
|                              | <b>21010101 OVERHEAD COST</b>               | -                                  | -                      | -                   |
|                              | <b>2202 TRAVEL AND TRANSPORT-GENERAL</b>    |                                    |                        | -                   |
|                              | <b>22040101</b> Grants to Communities NGOs  | -                                  | 2,000,000.00           | 2,000,000.00        |
|                              | <b>22050102 TOTAL FOR CODE 051702100200</b> | -                                  | <b>2,000,000.00</b>    | <b>2,000,000.00</b> |
|                              | <b>GRAND TOTAL</b>                          | <b>190,559,446.08</b>              | <b>194,208,702.42</b>  | <b>3,649,256.34</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| CODE NO:051705600100 CODE NAME: |   | SOKOTO STATE SCHOLARSHIP BOARD |                      |                     |
|---------------------------------|---|--------------------------------|----------------------|---------------------|
|                                 |   | ACTUAL                         | Original Budget      | VARIANCE            |
|                                 |   | 2022                           | 2022                 | 2022                |
|                                 |   | N                              | N                    | N                   |
|                                 | <b>PERSONNEL COST</b>                         |                                |                      | -                   |
| <b>21</b>                       | <b>SALARIES AND WAGES</b>                     |                                |                      | -                   |
| <b>210101</b>                   | Salaries                                      | 32,715,364.80                  | 36,679,620.83        | 3,964,256.03        |
| 21010101                        | <b>OVERHEAD COST</b>                          | -                              | -                    | -                   |
| <b>2202</b>                     | <b>TRAVEL AND TRANSPORT-GENERAL</b>           |                                |                      | -                   |
| <b>220201</b>                   | Local Travel and Transport                    | 2,800,000.00                   | 3,000,000.00         | 200,000.00          |
| 22020101                        | Local Travel and Transport Others             | 3,000,000.00                   | 4,000,000.00         | 1,000,000.00        |
| 22020103                        | <b>UTILITIES- GENERAL</b>                     | -                              |                      | -                   |
| <b>220202</b>                   | Electricity Charges                           | 200,000.00                     | 2,000,000.00         | 1,800,000.00        |
| 22020205                        | <b>MATERIALS AND SUPPLIES-GENERAL</b>         | -                              | -                    | -                   |
| <b>220203</b>                   | Office Stationeries/Computer Comsumable       | 5,230,000.00                   | 5,500,000.00         | 270,000.00          |
| 22020309                        | Teaching aids/ Instruction Materials          | 5,600,000.00                   | 6,000,000.00         | 400,000.00          |
| 22020311                        | <b>MAINTENANCE SERVICES-GENERAL</b>           | -                              | -                    | -                   |
| 22020405                        | Other Maintenance Services                    | 11,258,000.00                  | 11,300,000.00        | 42,000.00           |
| 22020605                        | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b> | -                              | -                    | -                   |
| <b>220207</b>                   | Financial Consulting                          | 200,000.00                     | 2,000,000.00         | 1,800,000.00        |
| 22020704                        | <b>FUEL AND LUBRICANT-GENERAL</b>             | -                              | -                    | -                   |
| <b>220208</b>                   | Motor Vehicle Fuel Cost                       | 3,542,000.00                   | 4,000,000.00         | 458,000.00          |
| 22020806                        | <b>MISCELLANEOUS EXPENSES-GENERAL</b>         | -                              | -                    | -                   |
| 22021006                        | Wefare Parkages (Staff Allowance)             | -                              | -                    | -                   |
| 22040109                        | Meals Subsidy to Government Schools           | 6,583,535.00                   | 10,000,000.00        | 3,416,465.00        |
| 22050102                        | <b>TOTAL FOR CODE 051705600100</b>            | <b>38,413,535.00</b>           | <b>40,800,000.00</b> | <b>2,386,465.00</b> |
|                                 | <b>GRAND TOTAL</b>                            | <b>76,827,070.00</b>           | <b>77,479,620.83</b> | <b>652,550.83</b>   |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                                  |  | SOKOTO STATE LIBRARY BOARD |                      |                      |
|----------------------------------|--|----------------------------|----------------------|----------------------|
| CODE NO: 051700800100 CODE NAME: |  | ACTUAL                     | Original Budget      | VARIANCE             |
|                                  |  | 2022                       | 2022                 | 2022                 |
|                                  |  | N                          | N                    | N                    |
|                                  | <b>PERSONNEL COST</b>                          |                            |                      | -                    |
| <b>21</b>                        | <b>SALARIES AND WAGES</b>                      |                            |                      | -                    |
| <b>210101</b>                    | Salaries                                       | 42,496,309.99              | 43,420,960.00        | 924,650.01           |
| 21010101                         | <b>OVERHEAD COST</b>                           | -                          | -                    | -                    |
| <b>2202</b>                      | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                            |                      | -                    |
| <b>220201</b>                    | Local Travel and Transport                     | 100,000.00                 | 1,000,000.00         | 900,000.00           |
| 22020101                         | Local Travel and Transport Others              | -                          | 1,500,000.00         | 1,500,000.00         |
| 22020205                         | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                          | -                    | -                    |
| <b>220203</b>                    | Office Stationeries/Computer Consumable        | 200,000.00                 | 1,200,000.00         | 1,000,000.00         |
| 22020301                         | Books  | -                          | 1,000,000.00         | 1,000,000.00         |
| 22020302                         | News Paper                                     | -                          | 1,000,000.00         | 1,000,000.00         |
| 22020309                         | Teaching aids/ Instruction Materials           | -                          | 1,000,000.00         | 1,000,000.00         |
| 22020311                         | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                          | -                    | -                    |
| <b>220204</b>                    | Maintence of Motor Vehicle/Transport Equipment | -                          | 1,000,000.00         | 1,000,000.00         |
| 22020405                         | Other Maintenance Services                     | 100,000.00                 | 1,000,000.00         | 900,000.00           |
| 22020704                         | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                          | -                    | -                    |
| <b>220208</b>                    | Motor Vehicle Fuel Cost                        | -                          | 2,500,000.00         | 2,500,000.00         |
| 22020806                         | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                          | -                    | -                    |
| 22021006                         | Wefare Parkages (Staff Allowance)              | -                          | 300,000.00           | 300,000.00           |
| 22021009                         | Direct Teaching & Laboratory Cost              | -                          | 1,000,000.00         | 1,000,000.00         |
| 22050102                         | <b>TOTAL FOR CODE 051700800100</b>             | <b>400,000.00</b>          | <b>10,000,000.00</b> | <b>9,600,000.00</b>  |
|                                  | <b>GRAND TOTAL</b>                             | <b>42,896,309.99</b>       | <b>53,420,960.00</b> | <b>10,524,650.01</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                 |  | MINISTRY OF HEALTH      |                         |                       |
|-----------------|--|-------------------------|-------------------------|-----------------------|
| CODE NO:        | CODE NAME:                                     | ACTUAL                  | Original Budget         | VARIANCE              |
|                 |  | 2022                    | 2022                    | 2022                  |
|                 |  | N                       | N                       | N                     |
|                 | <b>PERSONNEL COST</b>                          |                         |                         | -                     |
| <b>21</b>       | <b>SALARIES AND WAGES</b>                      |                         |                         | -                     |
| <b>210101</b>   | Salaries                                       | 2,000,599,525.33        | 2,000,600,900.00        | 1,374.67              |
| <b>21010101</b> | <b>OVERHEAD COST</b>                           | -                       | -                       | -                     |
| <b>2202</b>     | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                         |                         | -                     |
| <b>220201</b>   | Local Travel and Transport                     | 61,980,000.00           | 100,000,000.00          | 38,020,000.00         |
| <b>22020101</b> | Local Travel and Transport Others              | 15,495,000.00           | 25,000,000.00           | 9,505,000.00          |
| <b>22020103</b> | <b>UTILITIES- GENERAL</b>                      | -                       | -                       | -                     |
| <b>220202</b>   | Electricity Charges                            | -                       | -                       | -                     |
| <b>22020201</b> | Telephone Charges                              | 1,239,600.00            | 2,000,000.00            | 760,400.00            |
| <b>22020205</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                       | -                       | -                     |
| <b>220203</b>   | Office Stationeries/Computer Comsumable        | 1,859,400.00            | 3,000,000.00            | 1,140,600.00          |
| <b>22020306</b> | Drugs/Laboratory/Medical Supplies              | 52,992,900.00           | 85,500,000.00           | 32,507,100.00         |
| <b>22020311</b> | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                       | -                       | -                     |
| <b>220204</b>   | Maintence of Motor Vehicle/Transport Equipment | 6,198,000.00            | 10,000,000.00           | 3,802,000.00          |
| <b>22020401</b> | Maintence of Office Furniture                  | 1,859,400.00            | 3,000,000.00            | 1,140,600.00          |
| <b>22020405</b> | Other Maintenance Services                     | 131,707,500.00          | 212,500,000.00          | 80,792,500.00         |
| <b>22020605</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -                       | -                       | -                     |
| <b>22020701</b> | Information Technology Consulting              | 3,099,000.00            | 5,000,000.00            | 1,901,000.00          |
| <b>22020704</b> | Medical Consulting                             | 97,308,600.00           | 157,000,000.00          | 59,691,400.00         |
| <b>22020708</b> | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                       | -                       | -                     |
| <b>220208</b>   | Motor Vehicle Fuel Cost                        | 110,000,000.00          | 120,000,000.00          | 10,000,000.00         |
| <b>22020802</b> | Plant/Generator Fuel Cost                      | 59,000,000.00           | 60,000,000.00           | 1,000,000.00          |
| <b>22020806</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                       | -                       | -                     |
| <b>22021003</b> | Medical Expenses local                         | 42,146,400.00           | 68,000,000.00           | 25,853,600.00         |
| <b>22021006</b> | Wefare Parkages (Staff Allowance)              | 619,800.00              | 1,000,000.00            | 380,200.00            |
| <b>22021010</b> | Medical Expenses International                 | 49,137,450.00           | 50,000,000.00           | 862,550.00            |
| <b>22050102</b> | <b>TOTAL FOR CODE 052100100100</b>             | <b>634,643,050.00</b>   | <b>902,000,000.00</b>   | <b>267,356,950.00</b> |
|                 | <b>GRAND TOTAL</b>                             | <b>2,635,242,575.33</b> | <b>2,902,600,900.00</b> | <b>267,358,324.67</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

| CAPITAL EXPENDITURE   |  | MINISTRY OF HEALTH       |                          |                         |
|-----------------------|--|--------------------------|--------------------------|-------------------------|
| CODE NO: 052100100100 | CODE NAME:   | ACTUAL                   | Original Budget          | VARIANCE                |
|                       |  | 2022                     | 2022                     | 2022                    |
|                       |  | N                        | N                        | N                       |
|                       | <b>Fixed Assets Purchase</b>                               |                          |                          | -                       |
|                       | <b>2301 Fixed Assets Purchase-General</b>                  | -                        | -                        | -                       |
| 23010105              | Purchase of Delivery Vans                                  | 38,258,947.12            | 100,000,000.00           | 61,741,052.88           |
| 23010119              | Purchase of Health/Medical Equipment                       | 4,458,812,258.63         | 4,472,137,000.00         | 13,324,741.37           |
| 23010122              | Purchase of Industrial/Hospital Equipment                  | 217,258,789.25           | 222,000,000.00           | 4,741,210.75            |
| 23010129              | <b>Construction/Provision</b>                              | -                        | -                        | -                       |
|                       | <b>2302 Construction/provision of Fixed Asset-General</b>  | -                        | -                        | -                       |
| <b>230201</b>         | <b>Construction/Provision of Residential Buildings</b>     | 1,368,589,247.28         | 1,400,000,000.00         | 31,410,752.72           |
| 23020102              | Construction/Provision of Water Facilities                 | 87,987,456.34            | 100,000,000.00           | 12,012,543.66           |
| 23020105              | Construction/Provision of Hospital/Health Centres          | 2,689,652,743.29         | 3,506,979,326.60         | 817,326,583.31          |
| 23020106              | <b>Rehabilitation/ Repairs</b>                             | -                        | -                        | -                       |
|                       | <b>2303 Rehabilitation/ Repairs of Fixed Asset-General</b> | -                        | -                        | -                       |
| <b>230301</b>         | <b>Rehabilitation/ Repairs Hospital/Health Centres</b>     | 3,059,582,554.98         | 4,102,000,000.00         | 1,042,417,445.02        |
| 23030105              | <b>Other Capital Projects</b>                              | -                        | -                        | -                       |
| 230501                | Research and Development                                   | 1,587,619,009.46         | 2,013,306,914.80         | 425,687,905.34          |
| 23050101              | <b>TOTAL FOR CODE 052100100100</b>                         | <b>13,507,761,006.35</b> | <b>15,916,423,241.40</b> | <b>2,408,662,235.05</b> |
|                       | <b>GRAND TOTAL</b>   | <b>13,507,761,006.35</b> | <b>15,916,423,241.40</b> | <b>2,408,662,235.05</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                 |  | SOKOTO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY |                      |                      |
|-----------------|--|---|----------------------|----------------------|
| CODE NO:        | CODE NAME:                                     | ACTUAL  | Original Budget      | VARIANCE             |
|                 |  | 2022  | 2022                 | 2022                 |
|                 |  | N   | N                    | N                    |
|                 | <b>PERSONNEL COST</b>                          |   |                      | -                    |
| <b>21</b>       | <b>SALARIES AND WAGES</b>                      |   |                      | -                    |
| <b>210101</b>   | Salaries                                       | 2,200,000.00  | 9,750,245.00         | 7,550,245.00         |
| <b>21010101</b> | <b>OVERHEAD COST</b>                           | -   | -                    | -                    |
| <b>2202</b>     | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |   |                      | -                    |
| <b>220201</b>   | Local Travel and Transport                     | 300,000.00  | 2,000,000.00         | 1,700,000.00         |
| <b>22020101</b> | Local Travel and Transport Others              | 300,000.00  | 2,000,000.00         | 1,700,000.00         |
| <b>22020103</b> | <b>UTILITIES- GENERAL</b>                      | -   |                      | -                    |
| <b>22020201</b> | Telephone Charges                              | 150,000.00  | 1,000,000.00         | 850,000.00           |
| <b>22020205</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -   | -                    | -                    |
| <b>220203</b>   | Office Stationeries/Computer Comsumable        | 300,000.00  | 2,000,000.00         | 1,700,000.00         |
| <b>22020306</b> | Drugs/Laboratory/Medical Supplies              | 300,000.00  | 2,000,000.00         | 1,700,000.00         |
| <b>22020311</b> | <b>MAINTENANCE SERVICES-GENERAL</b>            | -   | -                    | -                    |
| <b>220204</b>   | Maintence of Motor Vehicle/Transport Equipment | 150,000.00  | 1,000,000.00         | 850,000.00           |
| <b>22020401</b> | Maintence of Office Furniture                  | 300,000.00  | 2,000,000.00         | 1,700,000.00         |
| <b>22020405</b> | Other Maintenance Services                     | 300,000.00  | 2,000,000.00         | 1,700,000.00         |
| <b>22020708</b> | <b>FUEL AND LUBRICANT-GENERAL</b>              | -   | -                    | -                    |
| <b>220208</b>   | Motor Vehicle Fuel Cost                        | 450,000.00  | 3,000,000.00         | 2,550,000.00         |
| <b>22020806</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -   | -                    | -                    |
| <b>22021003</b> | Medical Expenses local                         | 300,000.00  | 2,000,000.00         | 1,700,000.00         |
| <b>22021006</b> | Wefare Parkages (Staff Allowance)              | 450,000.00  | 3,000,000.00         | 2,550,000.00         |
| <b>22021028</b> | Other Expenses                                 | 1,450,000.00  | 2,000,000.00         | 550,000.00           |
| <b>22050102</b> | <b>TOTAL FOR CODE 052100200100</b>             | <b>4,750,000.00</b>                                     | <b>20,000,000.00</b> | <b>15,250,000.00</b> |
|                 | <b>GRAND TOTAL</b>                             | <b>6,950,000.00</b>                                     | <b>29,750,245.00</b> | <b>22,800,245.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|                 |  | PRIMARY HEALTH CARE DEVELOPMENT AGENCY |                       |                      |
|-----------------|--|--|-----------------------|----------------------|
| CODE NO:        | CODE NAME:                                     | ACTUAL                                 | Original Budget       | VARIANCE             |
|                 |  | 2022                                   | 2022                  | 2022                 |
|                 |  | N                                      | N                     | N                    |
|                 | <b>PERSONNEL COST</b>                          |  |                       | -                    |
| <b>21</b>       | <b>SALARIES AND WAGES</b>                      |  |                       | -                    |
| <b>210101</b>   | Salaries                                       | 605,218,268.65                         | 630,094,736.00        | 24,876,467.35        |
| <b>21010101</b> | <b>OVERHEAD COST</b>                           | -                                      | -                     | -                    |
| <b>2202</b>     | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |  |                       | -                    |
| <b>220201</b>   | Local Travel and Transport                     | 3,716,000.00                           | 4,000,000.00          | 284,000.00           |
| <b>22020101</b> | Local Travel and Transport Others              | 1,858,000.00                           | 2,000,000.00          | 142,000.00           |
| <b>22020103</b> | <b>UTILITIES- GENERAL</b>                      | -                                      | -                     | -                    |
| <b>220202</b>   | Electricity Charges                            | -                                      | -                     | -                    |
| <b>22020201</b> | Telephone Charges                              | 1,858,000.00                           | 2,000,000.00          | 142,000.00           |
| <b>22020205</b> | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                                      | -                     | -                    |
| <b>220203</b>   | Office Stationeries/Computer Comsumable        | 2,787,000.00                           | 3,000,000.00          | 213,000.00           |
| <b>22020306</b> | Drugs/Laboratory/Medical Supplies              | 2,787,000.00                           | 3,000,000.00          | 213,000.00           |
| <b>22020311</b> | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                                      | -                     | -                    |
| <b>220204</b>   | Maintence of Motor Vehicle/Transport Equipment | 4,645,000.00                           | 5,000,000.00          | 355,000.00           |
| <b>22020401</b> | Maintence of Office Furniture                  | 1,858,000.00                           | 2,000,000.00          | 142,000.00           |
| <b>22020405</b> | Other Maintenance Services                     | 2,787,000.00                           | 3,000,000.00          | 213,000.00           |
| <b>22020708</b> | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                                      | -                     | -                    |
| <b>220208</b>   | Motor Vehicle Fuel Cost                        | 2,787,000.00                           | 3,000,000.00          | 213,000.00           |
| <b>22020806</b> | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                                      | -                     | -                    |
| <b>22021003</b> | Medical Expenses local                         | 1,848,000.00                           | 3,000,000.00          | 1,152,000.00         |
| <b>22021006</b> | Wefare Parkages (Staff Allowance)              | 4,645,000.00                           | 5,000,000.00          | 355,000.00           |
| <b>22021028</b> | Other Expenses                                 | 2,800,000.00                           | 3,000,000.00          | 200,000.00           |
| <b>22040101</b> | Grants to Communities NGOs                     | 1,579,000.00                           | 4,000,000.00          | 2,421,000.00         |
| <b>22050102</b> | <b>TOTAL FOR CODE 052100300600</b>             | <b>35,955,000.00</b>                   | <b>36,000,000.00</b>  | <b>45,000.00</b>     |
|                 | <b>GRAND TOTAL</b>                             | <b>641,173,268.65</b>                  | <b>666,094,736.00</b> | <b>24,921,467.35</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |  | ORTHOPEDIC HOSPITAL WAMAKKO |                       |                      |
|---------------|--|-----------------------------|-----------------------|----------------------|
| CODE NO:      | CODE NAME:                                     | ACTUAL                      | Original Budget       | VARIANCE             |
|               |  | 2022                        | 2022                  | 2022                 |
|               |  | N                           | N                     | N                    |
|               | <b>PERSONNEL COST</b>                          |                             |                       |                      |
| <b>21</b>     | <b>SALARIES AND WAGES</b>                      |                             |                       |                      |
| <b>210101</b> | Salaries                                       | 304,529,339.70              | 325,683,728.97        | 21,154,389.27        |
| 21010101      | <b>OVERHEAD COST</b>                           | -                           | -                     | -                    |
| <b>2202</b>   | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                             |                       |                      |
| <b>220201</b> | Local Travel and Transport                     | 2,500,000.00                | 4,000,000.00          | 1,500,000.00         |
| 22020101      | Local Travel and Transport Others              | 1,500,000.00                | 2,000,000.00          | 500,000.00           |
| 22020103      | <b>UTILITIES- GENERAL</b>                      | -                           | -                     | -                    |
| <b>220202</b> | Electricity Charges                            | -                           | -                     | -                    |
| 22020201      | Telephone Charges                              | 500,000.00                  | 1,000,000.00          | 500,000.00           |
| 22020205      | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                           | -                     | -                    |
| <b>220203</b> | Office Stationeries/Computer Comsumable        | 1,000,000.00                | 2,000,000.00          | 1,000,000.00         |
| 22020306      | Drugs/Laboratory/Medical Supplies              | 2,000,000.00                | 3,000,000.00          | 1,000,000.00         |
| 22020311      | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                           | -                     | -                    |
| <b>220204</b> | Maintence of Motor Vehicle/Transport Equipment | 188,000.00                  | 4,000,000.00          | 3,812,000.00         |
| 22020401      | Maintence of Office Furniture                  | 1,620,000.00                | 2,000,000.00          | 380,000.00           |
| 22020402      | Maintence of Building and Residential Qtrs     | -                           | -                     | -                    |
| 22020405      | Other Maintenance Services                     | 980,000.00                  | 2,000,000.00          | 1,020,000.00         |
| 22020708      | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                           | -                     | -                    |
| <b>220208</b> | Motor Vehicle Fuel Cost                        | 520,000.00                  | 2,000,000.00          | 1,480,000.00         |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                           | -                     | -                    |
| 22021003      | Medical Expenses local                         | 1,000,000.00                | 2,000,000.00          | 1,000,000.00         |
| 22021006      | Wefare Parkages (Staff Allowance)              | 4,170,000.00                | 10,000,000.00         | 5,830,000.00         |
| 22021028      | Other Expenses                                 | 1,522,000.00                | 2,000,000.00          | 478,000.00           |
| 22050102      | <b>TOTAL FOR CODE 052100300800</b>             | <b>17,500,000.00</b>        | <b>30,000,000.00</b>  | <b>12,500,000.00</b> |
|               | <b>GRAND TOTAL</b>                             | <b>322,029,339.70</b>       | <b>355,683,728.97</b> | <b>33,654,389.27</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|                 |              | COLLEGE OF NURSING SCIENCES, SOKOTO |                       |                       |                      |
|-----------------|--------------|-------------------------------------|-----------------------|-----------------------|----------------------|
| CODE NO:        | 052110400100 | CODE NAME:                          | ACTUAL                | Original Budget       | VARIANCE             |
|                 |              |                                     | 2022                  | 2022                  | 2022                 |
|                 |              |                                     | N                     | N                     | N                    |
|                 |              | <b>PERSONNEL COST</b>               |                       |                       | -                    |
| <b>21</b>       |              | <b>SALARIES AND WAGES</b>           |                       |                       | -                    |
| <b>210101</b>   |              | Salaries                            | 418,958,310.95        | 420,338,250.00        | 1,379,939.05         |
| <b>21010101</b> |              | <b>OVERHEAD COST</b>                | -                     | -                     | -                    |
| <b>2202</b>     |              | <b>TRAVEL AND TRANSPORT-GENERAL</b> |                       |                       | -                    |
| <b>22021028</b> |              | Other Expenses                      | -                     | 13,000,000.00         | 13,000,000.00        |
| <b>22050102</b> |              | <b>TOTAL FOR CODE 052110400100</b>  | -                     | <b>13,000,000.00</b>  | <b>13,000,000.00</b> |
|                 |              | <b>GRAND TOTAL</b>                  | <b>418,958,310.95</b> | <b>433,338,250.00</b> | <b>14,379,939.05</b> |

|                 |              | COLLEGE OF NURSING SCIENCES, TAMBUWAL          |                       |                       |                      |
|-----------------|--------------|--|-----------------------|-----------------------|----------------------|
| CODE NO:        | 052110400100 | CODE NAME:                                     | ACTUAL                | Original Budget       | VARIANCE             |
|                 |              |  | 2022                  | 2022                  | 2022                 |
|                 |              | <b>PERSONNEL COST</b>                          |                       |                       | -                    |
| <b>21</b>       |              | <b>SALARIES AND WAGES</b>                      |                       |                       | -                    |
| <b>210101</b>   |              | Salaries                                       | 174,073,590.60        | 175,550,000.00        | 1,476,409.40         |
| <b>21010101</b> |              | <b>OVERHEAD COST</b>                           | -                     | -                     | -                    |
| <b>2202</b>     |              | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                       |                       | -                    |
| <b>220201</b>   |              | Local Travel and Transport                     | 240,000.00            | 3,000,000.00          | 2,760,000.00         |
| <b>22020101</b> |              | Local Travel and Transport Others              | 160,000.00            | 2,000,000.00          | 1,840,000.00         |
| <b>22020201</b> |              | Telephone Charges                              | 80,000.00             | 1,000,000.00          | 920,000.00           |
| <b>220203</b>   |              | Office Stationeries/Computer Consumable        | 240,000.00            | 3,000,000.00          | 2,760,000.00         |
| <b>22020306</b> |              | Drugs/Laboratory/Medical Supplies              | 160,000.00            | 2,000,000.00          | 1,840,000.00         |
| <b>22020311</b> |              | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                     | -                     | -                    |
| <b>220204</b>   |              | Maintence of Motor Vehicle/Transport Equipment | 240,000.00            | 3,000,000.00          | 2,760,000.00         |
| <b>22020401</b> |              | Maintence of Office Furniture                  | 160,000.00            | 2,000,000.00          | 1,840,000.00         |
| <b>22020405</b> |              | Other Maintenance Services                     | 240,000.00            | 3,000,000.00          | 2,760,000.00         |
| <b>220208</b>   |              | Motor Vehicle Fuel Cost                        | 160,000.00            | 2,000,000.00          | 1,840,000.00         |
| <b>22021003</b> |              | Medical Expenses local                         | 240,000.00            | 3,000,000.00          | 2,760,000.00         |
| <b>22021006</b> |              | Wefare Parkages (Staff Allowance)              | 160,000.00            | 2,000,000.00          | 1,840,000.00         |
| <b>22021028</b> |              | Other Expenses                                 | 720,000.00            | 4,000,000.00          | 3,280,000.00         |
| <b>22050102</b> |              | <b>TOTAL FOR CODE: 052110400100</b>            | <b>2,800,000.00</b>   | <b>25,000,000.00</b>  | <b>22,200,000.00</b> |
|                 |              | <b>GRAND TOTAL</b>                             | <b>176,873,590.60</b> | <b>200,550,000.00</b> | <b>23,676,409.40</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

| CODE NO: 052110600100    CODE NAME: |                                     | SULTAN ABDULRAHMAN SCHOOL OF HEALTH TECH. GWD |                       |                      |
|-------------------------------------|-------------------------------------|---|-----------------------|----------------------|
|                                     |                                     | ACTUAL  | Original Budget       | VARIANCE             |
|                                     |                                     | 2022  | 2022                  | 2022                 |
|                                     |                                     | N   | N                     | N                    |
|                                     | <b>PERSONNEL COST</b>               |   |                       | -                    |
| <b>21</b>                           | <b>SALARIES AND WAGES</b>           |   |                       | -                    |
| <b>210101</b>                       | Salaries                            | 365,022,031.65                                | 378,831,356.00        | 13,809,324.35        |
| <b>21010101</b>                     | <b>OVERHEAD COST</b>                | -   | -                     | -                    |
| <b>2202</b>                         | <b>TRAVEL AND TRANSPORT-GENERAL</b> |   |                       | -                    |
| <b>22021028</b>                     | Other Expenses                      | -   | 2,000,000.00          | 2,000,000.00         |
| <b>22050102</b>                     | <b>TOTAL FOR CODE: 052110600100</b> | -   | <b>2,000,000.00</b>   | <b>2,000,000.00</b>  |
|                                     | <b>GRAND TOTAL</b>                  | <b>365,022,031.65</b>                         | <b>380,831,356.00</b> | <b>15,809,324.35</b> |

| CODE NO: 052102600100    CODE NAME: |  | SPECIALIST HOSPITAL SOKOTO |                  |               |
|-------------------------------------|--|----------------------------|------------------|---------------|
|                                     |  | ACTUAL                     | Original Budget  | VARIANCE      |
|                                     |  | 2022                       | 2022             | 2022          |
|                                     |  | N                          | N                | N             |
|                                     | <b>PERSONNEL COST</b>                          |                            |                  | -             |
| <b>21</b>                           | <b>SALARIES AND WAGES</b>                      |                            |                  | -             |
| <b>210101</b>                       | Salaries                                       | 2,193,686,509.09           | 2,228,932,050.86 | 35,245,541.77 |
| <b>21010101</b>                     | <b>OVERHEAD COST</b>                           | -                          | -                | -             |
| <b>2202</b>                         | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                            |                  | -             |
| <b>220201</b>                       | Local Travel and Transport                     | 392,160.00                 | 800,000.00       | 407,840.00    |
| <b>22020101</b>                     | Local Travel and Transport Others              | 245,100.00                 | 500,000.00       | 254,900.00    |
| <b>22020103</b>                     | <b>UTILITIES- GENERAL</b>                      | -                          |                  | -             |
| <b>220202</b>                       | Electricity Charges                            | -                          | -                | -             |
| <b>22020201</b>                     | Telephone Charges                              | 245,100.00                 | 500,000.00       | 254,900.00    |
| <b>22020205</b>                     | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                          | -                | -             |
| <b>220203</b>                       | Office Stationeries/Computer Comsumable        | 1,235,300.00               | 1,500,000.00     | 264,700.00    |
| <b>22020306</b>                     | Drugs/Laboratory/Medical Supplies              | 1,970,600.00               | 2,000,000.00     | 29,400.00     |
| <b>22020308</b>                     | Uniforms and Other Clothing                    | 980,000.00                 | 1,000,000.00     | 20,000.00     |
| <b>22020311</b>                     | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                          | -                | -             |
| <b>220204</b>                       | Maintence of Motor Vehicle/Transport Equipment | 433,336.00                 | 680,000.00       | 246,664.00    |
| <b>22020401</b>                     | Maintence of Office Furniture                  | 692,160.00                 | 800,000.00       | 107,840.00    |
| <b>22020405</b>                     | Other Maintenance Services                     | 841,180.00                 | 900,000.00       | 58,820.00     |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |                                       |                         |                         |                      |
|---------------|---------------------------------------|-------------------------|-------------------------|----------------------|
| 22020708      | <b>FUEL AND LUBRICANT-GENERAL</b>     | -                       | -                       | -                    |
| <b>220208</b> | Motor Vehicle Fuel Cost               | 2,539,000.00            | 2,600,000.00            | 61,000.00            |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b> | -                       | -                       | -                    |
| 22021003      | Medical Expenses local                | 445,100.00              | 500,000.00              | 54,900.00            |
| 22021006      | Wefare Parkages (Staff Allowance)     | 3,945,000.00            | 4,000,000.00            | 55,000.00            |
| 22021028      | Other Expenses                        | 2,127,460.00            | 2,300,000.00            | 172,540.00           |
| 22021033      | Grant to Other State                  | 3,158,504.00            | 3,220,000.00            | 61,496.00            |
| 22050102      | <b>TOTAL FOR CODE: 052102600100</b>   | <b>19,250,000.00</b>    | <b>20,000,000.00</b>    | <b>750,000.00</b>    |
|               | <b>GRAND TOTAL</b>                    | <b>2,212,936,509.09</b> | <b>2,248,932,050.86</b> | <b>35,995,541.77</b> |

### HOSPITAL SERVICE MANAGEMENT BOARD

| CODE NO: 052110200100 | CODE NAME:                                     | ACTUAL<br>2022<br>N | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N |
|-----------------------|--|---------------------|------------------------------|-----------------------|
|                       | <b>PERSONNEL COST</b>                          |                     |                              | -                     |
| <b>21</b>             | <b>SALARIES AND WAGES</b>                      |                     |                              | -                     |
| <b>210101</b>         | Salaries                                       | 3,354,334,328.73    | 3,362,670,800.00             | 8,336,471.27          |
| 21010101              | <b>OVERHEAD COST</b>                           | -                   | -                            | -                     |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |                     |                              | -                     |
| <b>220201</b>         | Local Travel and Transport                     | 4,552,000.00        | 20,000,000.00                | 15,448,000.00         |
| 22020101              | Local Travel and Transport Others              | 9,104,000.00        | 40,000,000.00                | 30,896,000.00         |
| 22020102              | International Travel and Transport             | 6,828,000.00        | 30,000,000.00                | 23,172,000.00         |
| 22020103              | <b>UTILITIES- GENERAL</b>                      | -                   | -                            | -                     |
| <b>220202</b>         | Electricity Charges                            | -                   | -                            | -                     |
| 22020201              | Telephone Charges                              | 455,200.00          | 2,000,000.00                 | 1,544,800.00          |
| 22020202              | Internet Access Charges                        | 455,200.00          | 2,000,000.00                 | 1,544,800.00          |
| 22020203              | Satellite Broadcasting Access Charges          | 1,138,000.00        | 5,000,000.00                 | 3,862,000.00          |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                   | -                            | -                     |
| <b>220203</b>         | Office Stationeries/Computer Comsumable        | 22,760,000.00       | 100,000,000.00               | 77,240,000.00         |
| 22020305              | Printing of Security Documents                 | 22,760,000.00       | 100,000,000.00               | 77,240,000.00         |
| 22020306              | Drugs/Laboratory/Medical Supplies              | 8,648,800.00        | 38,000,000.00                | 29,351,200.00         |
| 22020308              | Uniforms and Other Clothing                    | 8,193,600.00        | 36,000,000.00                | 27,806,400.00         |
| 22020310              | Food Stuff/ Catering Materials Supplies        | 2,503,600.00        | 11,000,000.00                | 8,496,400.00          |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                   | -                            | -                     |
| <b>220204</b>         | Maintence of Motor Vehicle/Transport Equipment | 5,690,000.00        | 25,000,000.00                | 19,310,000.00         |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |   |                         |                         |                       |
|---------------|---|-------------------------|-------------------------|-----------------------|
| 22020401      | Maintenance of Office Furniture               | 3,414,000.00            | 15,000,000.00           | 11,586,000.00         |
| 22020405      | Other Maintenance Services                    | 1,138,000.00            | 5,000,000.00            | 3,862,000.00          |
| 22020411      | <b>TRAINING-GENERAL</b>                       | -                       | -                       | -                     |
| <b>220205</b> | Local Training                                | 7,966,000.00            | 35,000,000.00           | 27,034,000.00         |
| 22020501      | International Training                        | 7,510,800.00            | 33,000,000.00           | 25,489,200.00         |
| 22020502      | <b>OTHER SERVICES-GENERAL</b>                 | -                       | -                       | -                     |
| 22020604      | Cleaning and Fumigation Services              | 3,414,000.00            | 15,000,000.00           | 11,586,000.00         |
| 22020605      | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b> | -                       | -                       | -                     |
| <b>220207</b> | Financial Consulting                          | 4,552,000.00            | 20,000,000.00           | 15,448,000.00         |
| 22020704      | Medical Consulting                            | 6,828,000.00            | 30,000,000.00           | 23,172,000.00         |
| 22020708      | <b>FUEL AND LUBRICANT-GENERAL</b>             | -                       | -                       | -                     |
| <b>220208</b> | Motor Vehicle Fuel Cost                       | 4,552,000.00            | 20,000,000.00           | 15,448,000.00         |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>         | -                       | -                       | -                     |
| <b>220210</b> | Refreshment and Meals                         | 7,966,000.00            | 35,000,000.00           | 27,034,000.00         |
| 22021003      | Medical Expenses local                        | 44,560,800.00           | 60,000,000.00           | 15,439,200.00         |
| 22021006      | Welfare Packages (Staff Allowance)            | 15,000,000.00           | 20,000,000.00           | 5,000,000.00          |
| 22021028      | Other Expenses                                | 26,000,000.00           | 28,000,000.00           | 2,000,000.00          |
| 22050102      | <b>TOTAL FOR CODE: 052110200100</b>           | <b>225,990,000.00</b>   | <b>635,000,000.00</b>   | <b>409,010,000.00</b> |
|               | <b>GRAND TOTAL</b>                            | <b>3,580,324,328.73</b> | <b>3,997,670,800.00</b> | <b>417,346,471.27</b> |

**NOMA HOSPITAL, SOKOTO**

| <b>CODE NO:</b> | <b>052103600100</b> | <b>CODE NAME:</b>                   | <b>ACTUAL</b>  | <b>Original Budget</b> | <b>VARIANCE</b> |
|-----------------|---------------------|-------------------------------------|----------------|------------------------|-----------------|
|                 |                     |                                     | <b>2022</b>    | <b>2022</b>            | <b>2022</b>     |
|                 |                     |                                     | <b>N</b>       | <b>N</b>               | <b>N</b>        |
|                 |                     | <b>PERSONNEL COST</b>               |                |                        | -               |
| <b>21</b>       |                     | <b>SALARIES AND WAGES</b>           |                |                        | -               |
| <b>210101</b>   |                     | Salaries                            | 171,330,765.63 | 173,338,250.00         | 2,007,484.37    |
| 21010101        |                     | <b>OVERHEAD COST</b>                | -              | -                      | -               |
| <b>2202</b>     |                     | <b>TRAVEL AND TRANSPORT-GENERAL</b> |                |                        | -               |
| <b>220201</b>   |                     | Local Travel and Transport          | 937,800.00     | 3,000,000.00           | 2,062,200.00    |
| 22020101        |                     | Local Travel and Transport Others   | 1,875,600.00   | 6,000,000.00           | 4,124,400.00    |
| 22020103        |                     | <b>UTILITIES- GENERAL</b>           | -              |                        | -               |
| 22020201        |                     | Telephone Charges                   | 15,630.00      | 50,000.00              | 34,370.00       |
| 22020202        |                     | Internet Access Charges             | 15,630.00      | 50,000.00              | 34,370.00       |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |  |                       |                       |                      |
|---------------|--|-----------------------|-----------------------|----------------------|
| 22020203      | Satellite Broadcasting Access Charges          | 15,630.00             | 50,000.00             | 34,370.00            |
| 22020205      | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                     | -                     | -                    |
| <b>220203</b> | Office Stationeries/Computer Consumable        | 1,563,000.00          | 5,000,000.00          | 3,437,000.00         |
| 22020305      | Printing of Security Documents                 | 781,500.00            | 2,500,000.00          | 1,718,500.00         |
| 22020306      | Drugs/Laboratory/Medical Supplies              | 2,672,730.00          | 8,550,000.00          | 5,877,270.00         |
| 22020308      | Uniforms and Other Clothing                    | 468,900.00            | 1,500,000.00          | 1,031,100.00         |
| 22020310      | Food Stuff/ Catering Materials Supplies        | 1,094,100.00          | 3,500,000.00          | 2,405,900.00         |
| 22020311      | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                     | -                     | -                    |
| <b>220204</b> | Maintence of Motor Vehicle/Transport Equipment | 1,563,000.00          | 5,000,000.00          | 3,437,000.00         |
| 22020401      | Maintence of Office Furniture                  | 1,563,000.00          | 5,000,000.00          | 3,437,000.00         |
| 22020405      | Other Maintenance Services                     | 468,900.00            | 1,500,000.00          | 1,031,100.00         |
| 22020708      | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                     | -                     | -                    |
| <b>220208</b> | Motor Vehicle Fuel Cost                        | 1,094,100.00          | 3,500,000.00          | 2,405,900.00         |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                     | -                     | -                    |
| <b>220210</b> | Refreshment and Meals                          | 156,300.00            | 500,000.00            | 343,700.00           |
| 22021003      | Medical Expenses local                         | 781,500.00            | 2,500,000.00          | 1,718,500.00         |
| 22021006      | Wefare Parkages (Staff Allowance)              | 1,744,800.00          | 2,000,000.00          | 255,200.00           |
| 22021028      | Other Expenses                                 | 1,187,880.00          | 3,800,000.00          | 2,612,120.00         |
| 22050102      | <b>TOTAL FOR CODE: 052103600100</b>            | <b>18,000,000.00</b>  | <b>45,000,000.00</b>  | <b>27,000,000.00</b> |
|               | <b>GRAND TOTAL</b>                             | <b>189,330,765.63</b> | <b>218,338,250.00</b> | <b>29,007,484.37</b> |

### AGENCY FOR MALARIA CONTROL, SOKOTO

| CODE NO:      | 052111400100 | CODE NAME:                          | ACTUAL<br>2022<br>N | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N |
|---------------|--------------|-------------------------------------|---------------------|------------------------------|-----------------------|
|               |              | <b>PERSONNEL COST</b>               |                     |                              |                       |
| <b>21</b>     |              | <b>SALARIES AND WAGES</b>           |                     |                              |                       |
| <b>210101</b> |              | Salaries                            | -                   | 13,090,486.00                | 13,090,486.00         |
| 21010101      |              | <b>OVERHEAD COST</b>                | -                   | -                            | -                     |
| <b>2202</b>   |              | <b>TRAVEL AND TRANSPORT-GENERAL</b> |                     |                              |                       |
| <b>220201</b> |              | Local Travel and Transport          | 100,000.00          | 1,500,000.00                 | 1,400,000.00          |
| 22020103      |              | <b>UTILITIES- GENERAL</b>           | -                   | -                            | -                     |
| <b>220202</b> |              | Electricity Charges                 | 20,000.00           | -                            | 20,000.00             |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |  |                   |                      |                      |
|---------------|--|-------------------|----------------------|----------------------|
| 22020205      | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                 | -                    | -                    |
| <b>220203</b> | Office Stationeries/Computer Comsumable        | 150,000.00        | 3,000,000.00         | 2,850,000.00         |
| 22020305      | Printing of Security Documents                 | -                 | 1,500,000.00         | 1,500,000.00         |
| 22020306      | Drugs/Laboratory/Medical Supplies              | -                 | 2,000,000.00         | 2,000,000.00         |
| 22020308      | Uniforms and Other Clothing                    | -                 | 1,500,000.00         | 1,500,000.00         |
| 22020310      | Food Stuff/ Catering Materials Supplies        | -                 | 1,000,000.00         | 1,000,000.00         |
| 22020311      | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                 | -                    | -                    |
| <b>220204</b> | Maintence of Motor Vehicle/Transport Equipment | 120,000.00        | 4,000,000.00         | 3,880,000.00         |
| 22020405      | Other Maintenance Services                     | 200,000.00        | 6,000,000.00         | 5,800,000.00         |
| 22020605      | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>  | -                 | -                    | -                    |
| 22020708      | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                 | -                    | -                    |
| <b>220208</b> | Motor Vehicle Fuel Cost                        | 50,000.00         | 1,500,000.00         | 1,450,000.00         |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                 | -                    | -                    |
| 22021003      | Medical Expenses local                         | -                 | 1,500,000.00         | 1,500,000.00         |
| 22021006      | Wefare Parkages (Staff Allowance)              | 160,000.00        | 1,000,000.00         | 840,000.00           |
| 22021028      | Other Expenses                                 | -                 | 1,000,000.00         | 1,000,000.00         |
| 22040101      | Grants to Communities NGOs                     | -                 | -                    | -                    |
| 22050102      | <b>TOTAL FOR CODE: 052111400100</b>            | <b>800,000.00</b> | <b>24,000,000.00</b> | <b>23,200,000.00</b> |
|               | <b>GRAND TOTAL</b>                             | <b>800,000.00</b> | <b>37,090,486.00</b> | <b>36,290,486.00</b> |

### MINISTRY FOR WOMEN AFFAIRS

| CODE NO: 051400100100 | CODE NAME:                              | ACTUAL<br>2022<br>N | Original Budget<br>2022<br>N | VARIANCE<br>2022<br>N |
|-----------------------|---|---------------------|------------------------------|-----------------------|
|                       | <b>PERSONNEL COST</b>                   |                     |                              | -                     |
| <b>21</b>             | <b>SALARIES AND WAGES</b>               |                     |                              | -                     |
| <b>210101</b>         | Salaries                                | 87,696,882.48       | 95,000,000.00                | 7,303,117.52          |
| 21010101              | <b>OVERHEAD COST</b>                    | -                   | -                            | -                     |
| <b>2202</b>           | <b>TRAVEL AND TRANSPORT-GENERAL</b>     |                     |                              | -                     |
| <b>220201</b>         | Local Travel and Transport              | 1,500,000.00        | 3,000,000.00                 | 1,500,000.00          |
| 22020101              | Local Travel and Transport Others       | 1,000,000.00        | 1,000,000.00                 | -                     |
| 22020205              | <b>MATERIALS AND SUPPLIES-GENERAL</b>   | -                   | -                            | -                     |
| <b>220203</b>         | Office Stationeries/Computer Comsumable | 2,000,000.00        | 2,500,000.00                 | 500,000.00            |
| 22020311              | <b>MAINTENANCE SERVICES-GENERAL</b>     | -                   | -                            | -                     |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |  |                       |                       |                      |
|---------------|--|-----------------------|-----------------------|----------------------|
| <b>220204</b> | Maintenance of Motor Vehicle/Transport Equipment | 2,000,000.00          | 2,500,000.00          | 500,000.00           |
| 22020401      | Maintenance of Office Furniture                  | 1,000,000.00          | 1,500,000.00          | 500,000.00           |
| 22020405      | Other Maintenance Services                       | 16,250,000.00         | 29,500,000.00         | 13,250,000.00        |
| 22020411      | <b>TRAINING-GENERAL</b>                          | -                     | -                     | -                    |
| <b>220205</b> | Local Training                                   | 4,500,000.00          | 10,000,000.00         | 5,500,000.00         |
| 22020708      | <b>FUEL AND LUBRICANT-GENERAL</b>                | -                     | -                     | -                    |
| <b>220208</b> | Motor Vehicle Fuel Cost                          | 9,150,000.00          | 20,000,000.00         | 10,850,000.00        |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>            | -                     | -                     | -                    |
| 22021003      | Medical Expenses local                           | 950,000.00            | 1,000,000.00          | 50,000.00            |
| 22021006      | Welfare Packages (Staff Allowance)               | 2,522,000.00          | 30,000,000.00         | 27,478,000.00        |
| 22021019      | Special Days/ Celebrations                       | 2,385,200.00          | 10,000,000.00         | 7,614,800.00         |
| 22050102      | <b>TOTAL FOR CODE: 051400100100</b>              | <b>43,257,200.00</b>  | <b>107,000,000.00</b> | <b>63,742,800.00</b> |
|               | <b>GRAND TOTAL</b>                               | <b>130,954,082.48</b> | <b>202,000,000.00</b> | <b>71,045,917.52</b> |

### CAPITAL EXPENDITURE

| CODE NO: 051400100100    CODE NAME:                  | MINISTRY FOR WOMEN AFFAIRS |                         |                       |
|--|----------------------------|-------------------------|-----------------------|
|  | ACTUAL                     | Original Budget         | VARIANCE              |
|  | 2022                       | 2022                    | 2022                  |
|  | N                          | N                       | N                     |
| <b>Fixed Assets Purchase</b>                         |                            |                         | -                     |
| <b>2301 Fixed Assets Purchase-General</b>            | -                          | -                       | -                     |
| 23010122 Purchase of Teaching/Learning Aid Equipment | 130,000,000.00             | 762,400,000.00          | 632,400,000.00        |
| 230501 Research and Development                      | 52,500,000.00              | 300,000,000.00          | 247,500,000.00        |
| 23050101 <b>TOTAL FOR CODE 051400100100</b>          | <b>182,500,000.00</b>      | <b>1,062,400,000.00</b> | <b>879,900,000.00</b> |
| <b>GRAND TOTAL</b>                                   | <b>182,500,000.00</b>      | <b>1,062,400,000.00</b> | <b>879,900,000.00</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |  | MARYAM ABACHA WOMEN & CHILDRED HOSPITAL |                       |                      |
|---------------|--|---|-----------------------|----------------------|
| CODE NO:      | CODE NAME:                                     | ACTUAL                                  | Original Budget       | VARIANCE             |
|               |  | 2022                                    | 2022                  | 2022                 |
|               |  | N                                       | N                     | N                    |
|               | <b>PERSONNEL COST</b>                          |   |                       |                      |
| <b>21</b>     | <b>SALARIES AND WAGES</b>                      |   |                       |                      |
| <b>210101</b> | Salaries                                       | 594,641,343.44                          | 630,126,576.16        | 35,485,232.72        |
| 21010101      | <b>OVERHEAD COST</b>                           | -                                       | -                     | -                    |
| <b>2202</b>   | <b>TRAVEL AND TRANSPORT-GENERAL</b>            |   |                       |                      |
| <b>220201</b> | Local Travel and Transport                     | 1,042,000.00                            | 5,000,000.00          | 3,958,000.00         |
| 22020101      | Local Travel and Transport Others              | 1,063,000.00                            | 7,500,000.00          | 6,437,000.00         |
| 22020103      | <b>UTILITIES- GENERAL</b>                      | -                                       | -                     | -                    |
| 22020201      | Telephone Charges                              | 208,400.00                              | 1,000,000.00          | 791,600.00           |
| 22020202      | Internet Access Charges                        | 208,400.00                              | 1,000,000.00          | 791,600.00           |
| 22020205      | <b>MATERIALS AND SUPPLIES-GENERAL</b>          | -                                       | -                     | -                    |
| <b>220203</b> | Office Stationeries/Computer Comsumable        | 1,042,000.00                            | 5,000,000.00          | 3,958,000.00         |
| 22020306      | Drugs/Laboratory/Medical Supplies              | 1,042,000.00                            | 5,000,000.00          | 3,958,000.00         |
| 22020308      | Uniforms and Other Clothing                    | 542,000.00                              | 5,000,000.00          | 4,458,000.00         |
| 22020311      | <b>MAINTENANCE SERVICES-GENERAL</b>            | -                                       | -                     | -                    |
| <b>220204</b> | Maintence of Motor Vehicle/Transport Equipment | 974,400.00                              | 5,000,000.00          | 4,025,600.00         |
| 22020401      | Maintence of Office Furniture                  | 416,800.00                              | 2,000,000.00          | 1,583,200.00         |
| 22020405      | Other Maintenance Services                     | 1,250,400.00                            | 6,000,000.00          | 4,749,600.00         |
| 22020411      | <b>TRAINING-GENERAL</b>                        | -                                       | -                     | -                    |
| <b>220205</b> | Local Training                                 | 1,250,400.00                            | 6,000,000.00          | 4,749,600.00         |
| 22020708      | <b>FUEL AND LUBRICANT-GENERAL</b>              | -                                       | -                     | -                    |
| <b>220208</b> | Motor Vehicle Fuel Cost                        | 2,292,400.00                            | 11,000,000.00         | 8,707,600.00         |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>          | -                                       | -                     | -                    |
| <b>220210</b> | Refreshment and Meals                          | 729,400.00                              | 3,500,000.00          | 2,770,600.00         |
| 22021003      | Medical Expenses local                         | 521,000.00                              | 2,500,000.00          | 1,979,000.00         |
| 22021006      | Wefare Parkages (Staff Allowance)              | 937,800.00                              | 4,500,000.00          | 3,562,200.00         |
| 22021019      | Special Days/ Celebrations                     | 833,600.00                              | 4,000,000.00          | 3,166,400.00         |
| 22021028      | Other Expenses                                 | 521,000.00                              | 2,500,000.00          | 1,979,000.00         |
| 22050102      | <b>TOTAL FOR CODE: 052102600200</b>            | <b>14,875,000.00</b>                    | <b>64,000,000.00</b>  | <b>49,125,000.00</b> |
|               | <b>GRAND TOTAL</b>                             | <b>609,516,343.44</b>                   | <b>694,126,576.16</b> | <b>84,610,232.72</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|                 |              | MINISTRY OF SOCIAL WELFARE & COMMUNITY DEVELOPMENT |                       |                       |                       |
|-----------------|--------------|--|-----------------------|-----------------------|-----------------------|
| CODE NO:        | 055100300100 | CODE NAME:   | ACTUAL                | Original Budget       | VARIANCE              |
|                 |              |  | 2022                  | 2022                  | 2022                  |
|                 |              |  | N                     | N                     | N                     |
|                 |              | <b>PERSONNEL COST</b>                              |                       |                       |                       |
| <b>21</b>       |              | <b>SALARIES AND WAGES</b>                          |                       |                       |                       |
| <b>210101</b>   |              | Salaries   | 98,803,855.72         | 98,977,201.95         | 173,346.23            |
| <b>21010101</b> |              | <b>OVERHEAD COST</b>                               | -                     | -                     | -                     |
| <b>2202</b>     |              | <b>TRAVEL AND TRANSPORT-GENERAL</b>                |                       |                       |                       |
| <b>220201</b>   |              | Local Travel and Transport                         | 37,170,000.00         | 70,000,000.00         | 32,830,000.00         |
| <b>22020101</b> |              | Local Travel and Transport Others                  | 2,655,000.00          | 5,000,000.00          | 2,345,000.00          |
| <b>22020205</b> |              | <b>MATERIALS AND SUPPLIES-GENERAL</b>              | -                     | -                     | -                     |
| <b>220203</b>   |              | Office Stationeries/Computer Consumable            | 1,062,000.00          | 2,000,000.00          | 938,000.00            |
| <b>22020306</b> |              | Drugs/Laboratory/Medical Supplies                  | 2,655,000.00          | 5,000,000.00          | 2,345,000.00          |
| <b>22020309</b> |              | Teaching aids/ Instruction Materials               | 15,930,000.00         | 30,000,000.00         | 14,070,000.00         |
| <b>22020311</b> |              | <b>MAINTENANCE SERVICES-GENERAL</b>                | -                     | -                     | -                     |
| <b>220204</b>   |              | Maintence of Motor Vehicle/Transport Equipment     | 17,523,000.00         | 33,000,000.00         | 15,477,000.00         |
| <b>22020401</b> |              | Maintence of Office Furniture                      | 1,460,250.00          | 2,750,000.00          | 1,289,750.00          |
| <b>22020402</b> |              | Maintence of Building and Residential Qtrs         | 2,655,000.00          | 5,000,000.00          | 2,345,000.00          |
| <b>22020405</b> |              | Other Maintenance Services                         | 17,523,000.00         | 33,000,000.00         | 15,477,000.00         |
| <b>22020605</b> |              | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>      | -                     | -                     | -                     |
| <b>220207</b>   |              | Financial Consulting                               | 1,062,000.00          | 2,000,000.00          | 938,000.00            |
| <b>22020806</b> |              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>              | -                     | -                     | -                     |
| <b>22021001</b> |              | Honorarium and Sitting Allowances                  | 663,750.00            | 1,250,000.00          | 586,250.00            |
| <b>22021006</b> |              | Wefare Parkages (Staff Allowance)                  | 281,961,000.00        | 531,000,000.00        | 249,039,000.00        |
| <b>22040109</b> |              | Meals Subsidy to Government Schools                | 17,470,100.00         | 31,000,000.00         | 13,529,900.00         |
| <b>22050102</b> |              | <b>TOTAL FOR CODE: 055100300100</b>                | <b>399,790,100.00</b> | <b>676,000,000.00</b> | <b>276,209,900.00</b> |
|                 |              | <b>GRAND TOTAL</b>                                 | <b>498,593,955.72</b> | <b>774,977,201.95</b> | <b>276,383,246.23</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES

|               |              | WAZIRI JUNaidu HISTORY & CULTURE BEREAU |                      |                      |                     |
|---------------|--------------|---|----------------------|----------------------|---------------------|
| CODE NO:      | 012303100300 | CODE NAME:                              | ACTUAL               | Original Budget      | VARIANCE            |
|               |              |   | 2022                 | 2022                 | 2022                |
|               |              |   | N                    | N                    | N                   |
|               |              | <b>PERSONNEL COST</b>                   |                      |                      | -                   |
| <b>21</b>     |              | <b>SALARIES AND WAGES</b>               |                      |                      | -                   |
| <b>210101</b> |              | Salaries                                | 77,663,917.90        | 78,608,333.00        | 944,415.10          |
| 21010101      |              | <b>OVERHEAD COST</b>                    | -                    | -                    | -                   |
| <b>2202</b>   |              | <b>TRAVEL AND TRANSPORT-GENERAL</b>     |                      |                      | -                   |
| <b>220201</b> |              | Local Travel and Transport              | 100,000.00           | 250,000.00           | 150,000.00          |
| 22020101      |              | Local Travel and Transport Others       | -                    | 200,000.00           | 200,000.00          |
| 22020205      |              | <b>MATERIALS AND SUPPLIES-GENERAL</b>   | -                    | -                    | -                   |
| <b>220203</b> |              | Office Stationeries/Computer Consumable | 100,000.00           | 500,000.00           | 400,000.00          |
| 22020302      |              | News Paper                              | -                    | 200,000.00           | 200,000.00          |
| 22020303      |              | Magazine and Periodicals                | 60,000.00            | 250,000.00           | 190,000.00          |
| 22020309      |              | Teaching aids/ Instruction Materials    | 140,000.00           | 300,000.00           | 160,000.00          |
| 22020806      |              | <b>MISCELLANEOUS EXPENSES-GENERAL</b>   | -                    | -                    | -                   |
| 22021004      |              | Postages and Courier Services           | -                    | 300,000.00           | 300,000.00          |
| 22021006      |              | Welfare Parkages (Staff Allowance)      | -                    | 500,000.00           | 500,000.00          |
| 22050102      |              | <b>TOTAL FOR CODE: 012303100300</b>     | <b>400,000.00</b>    | <b>2,500,000.00</b>  | <b>2,100,000.00</b> |
|               |              | <b>GRAND TOTAL</b>                      | <b>78,063,917.90</b> | <b>81,108,333.00</b> | <b>3,044,415.10</b> |

|               |              | MINISTRY OF YOUTH & SPORT DEVELOPMENT   |               |                 |               |
|---------------|--------------|---|---------------|-----------------|---------------|
| CODE NO:      | 051300100200 | CODE NAME:                              | ACTUAL        | Original Budget | VARIANCE      |
|               |              |   | 2022          | 2022            | 2022          |
|               |              |   | N             | N               | N             |
|               |              | <b>PERSONNEL COST</b>                   |               |                 |               |
| <b>21</b>     |              | <b>SALARIES AND WAGES</b>               |               |                 |               |
| <b>210101</b> |              | Salaries                                | 55,055,592.06 | 62,851,121.66   | 7,795,529.60  |
| 21010101      |              | <b>OVERHEAD COST</b>                    | -             | -               | -             |
| <b>2202</b>   |              | <b>TRAVEL AND TRANSPORT-GENERAL</b>     |               |                 | -             |
| <b>220201</b> |              | Local Travel and Transport              | 8,650,000.00  | 25,000,000.00   | 16,350,000.00 |
| 22020101      |              | Local Travel and Transport Others       | 10,380,000.00 | 30,000,000.00   | 19,620,000.00 |
| 22020205      |              | <b>MATERIALS AND SUPPLIES-GENERAL</b>   | -             | -               | -             |
| <b>220203</b> |              | Office Stationeries/Computer Consumable | 6,228,000.00  | 18,000,000.00   | 11,772,000.00 |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO SUPPLEMENTARY NOTES**

|               |  |                       |                       |                       |
|---------------|--|-----------------------|-----------------------|-----------------------|
| 22020309      | Teaching aids/ Instruction Materials             | 10,380,000.00         | 30,000,000.00         | 19,620,000.00         |
| 22020311      | <b>MAINTENANCE SERVICES-GENERAL</b>              | -                     | -                     | -                     |
| <b>220204</b> | Maintenance of Motor Vehicle/Transport Equipment | 865,000.00            | 2,500,000.00          | 1,635,000.00          |
| 22020401      | Maintenance of Office Furniture                  | 1,038,000.00          | 3,000,000.00          | 1,962,000.00          |
| 22020405      | Other Maintenance Services                       | 19,030,000.00         | 55,000,000.00         | 35,970,000.00         |
| 22020411      | <b>TRAINING-GENERAL</b>                          | -                     | -                     | -                     |
| <b>220205</b> | Local Training                                   | 3,771,400.00          | 10,900,000.00         | 7,128,600.00          |
| 22020605      | <b>CONSULTING &amp; PROFESSIONAL SERVICES</b>    | -                     | -                     | -                     |
| 22020704      | Medical Consulting                               | 7,958,000.00          | 23,000,000.00         | 15,042,000.00         |
| 22020806      | <b>MISCELLANEOUS EXPENSES-GENERAL</b>            | -                     | -                     | -                     |
| 22021006      | Welfare Packages (Staff Allowance)               | 81,171,600.00         | 234,600,000.00        | 153,428,400.00        |
| 22021007      | Sporting Activities                              | 75,774,000.00         | 219,000,000.00        | 143,226,000.00        |
| 22021019      | Special Days/ Celebrations                       | 5,190,000.00          | 15,000,000.00         | 9,810,000.00          |
| 22021033      | Grant to Other State                             | 12,460,678.00         | 60,299,640.00         | 47,838,962.00         |
| 22040101      | Grant to Local Government                        | 14,047,600.00         | 40,600,000.00         | 26,552,400.00         |
| 22050102      | <b>TOTAL FOR CODE: 051300100200</b>              | <b>256,944,278.00</b> | <b>766,899,640.00</b> | <b>509,955,362.00</b> |
|               | <b>GRAND TOTAL</b>                               | <b>311,999,870.06</b> | <b>829,750,761.66</b> | <b>517,750,891.60</b> |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO BANK BALANCES

### NOTE 12

A

#### BANK BALANCES AS AT DECEMBER 31, 2022

| S/N | BANKS               | ACCOUNT NAME   | ACCOUNT NO. | AMOUNT         | REMARKS |
|-----|---------------------|--|-------------|----------------|---------|
| 1   | Access Bank Plc     | Sokoto State Internally Generated Revenue (IGR) Account      | 0702542349  | 10,080,977.73  | CR      |
| 2   | Access Bank Plc     | Accountant General Sokoto (Shukura Revenue Account)          | 0004234742  | 56,220.07      | CR      |
| 3   | Access Bank Plc     | Accountant General Sokoto (Giginya Revenue Account)          | 0056751756  | 1,562,155.26   | CR      |
| 4   | Access Bank Plc     | Accountant General Sokoto State (Fed. Payee Account)         | 0060371870  | 843,015.47     | CR      |
| 5   | Access Bank Plc     | Accountant General Sokoto State (Deposit Account)            | 0004245777  | 138,573.21     | CR      |
| 6   | Access Bank Plc     | Accountant General Sokoto State (CBN Bailout Account)        | 0696129151  | 213,650,892.20 | CR      |
| 7   | Access Bank Plc     | Accountant General Sokoto (FAAC) Account.                    | 0697434238  | 34,287,044.36  | CR      |
| 8   | Access Bank Plc     | Accountant General Sokoto State (CDF 1) Account.             | 0700985315  | 54,235.00      | CR      |
| 9   | Access Bank Plc     | Accountant General Sokoto State (CDF 2) Account.             | 0700985937  | 37,965.34      | CR      |
| 10  | Access Bank Plc     | Accountant General Sokoto Revenue Transit (DSRA) Account     | 0729295882  | 86,330,214.75  | CR      |
| 11  | Access Bank Plc     | Accountant General Sokoto (DSRA) Account                     | 0735500837  | 26,817,756.13  | CR      |
| 12  | Access Bank Plc     | Accountant General Sokoto (Fertilizer Re-Payment) Account    | 0733066894  | 2,093.51       | CR      |
| 13  | Access Bank Plc     | Sokoto State Internally Generated Revenue (IGR) Account      | 0702623338  | 49,989.50      | CR      |
| 14  | Access Bank Plc     | Sokoto State Internally Generated Revenue (IGR) Account      | 0702631458  | 50,237.78      | CR      |
| 15  | Access Bank Plc     | Sokoto State Internally Generated Revenue (IGR) Account      | 0075099463  | 8,075,440.20   | CR      |
| 16  | Access Bank Plc     | Sokoto State Consultative Committee on Education Development | 0769915177  | -              | CR      |
| 17  | Access Bank Plc     | Accountant General Sokoto CBN Health Intervention Fund       | 1415373859  | 4,419,940.22   | CR      |
| 18  | Access Bank Plc     | Covid - 19 Support Funds Sokoto State                        | 1384397441  | 89,654.67      | CR      |
| 19  | Access Bank Plc     | Accountant General Sokoto Bridging Finance Facility          | 1507574292  | 253,197.35     | CR      |
| 20  | Access Bank Plc     | Accountant General Sokoto DCRR                               | 1457365999  | 151,294,338.95 | CR      |
| 21  | Access Bank Plc     | Sokoto Central Market Relief Funds                           | 1445223852  | 14,652,155.65  | CR      |
| 22  | Access Bank Plc     | FARMERS AGRICULTURAL SUPPLY CO                               | 0701527288  | 74,747.32      | CR      |
| 23  | Bank of Agriculture | Accountant General Sokoto State (Agric Loan Account)         | 6111200011  | 11,437,991.49  | CR      |
| 24  | Eco Bank Plc        | Sokoto State Internally Generated Revenue (IGR) Account      | 1757180587  | 1,879,963.82   | CR      |
| 25  | Eco Bank Plc        | Sokoto State Internally Generated Revenue (IGR) Account      | 3053012663  | 458,117.69     | CR      |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO BANK BALANCES

|    |                        |   |            |                |                 |
|----|------------------------|---|------------|----------------|-----------------|
| 26 | Eco Bank Plc           | Accountant General Sokoto State (Rice Account)                | 5652002788 | 548,482.50     | CR              |
| 27 | Eco Bank Plc           | Sokoto State Government (Cattle Breeding Technology Account)  | 5652014284 | 3,391,407.57   | CR              |
| 28 | Eco Bank Plc           | Accountant General Sokoto State (Car Loan Re-Payment Account) | 3052055713 | 1,027,849.66   | CR              |
| 29 | Eco Bank Plc           | Sokoto State Internally Generated Revenue (IGR) Account       | 2593012432 | 159,735.70     | CR              |
| 30 | Eco Bank Plc           | Sokoto State Internally Generated Revenue (IGR) Account       | 5653010599 | 1,829,774.94   | CR              |
| 31 | Eco Bank Plc           | Sokoto State Revenue Account                                  | 2592042010 | 1,353,329.16   | CR              |
| 32 | Eco Bank Plc           | Accountant General Incorporated, Sokoto                       | 2592001479 | 38,981.02      | CR              |
| 33 | Fidelity Bank Plc      | Sokoto State Internally Generated Revenue (IGR) Account       | 5030064887 | 82,340,737.92  | CR              |
| 34 | Fidelity Bank Plc      | Accountant General Sokoto (BIR Consolidated Revenue) Account  | 5030063938 | 120,709,854.64 | CR              |
| 35 | Fidelity Bank Plc      | Accountant General Sokoto (Rapid Response) Account            | 5030071821 | 291,915.84     | CR              |
| 36 | Fidelity Bank Plc      | Proceeds of Sales of Government Quarters                      | 5030082894 | 73,470,511.30  | CR              |
| 37 | Fidelity Bank Plc      | Accountant General Sokoto (Loan Account)                      | 5030086414 | 532,591,887.34 | CR              |
| 38 | Fidelity Bank Plc      | Accountant General Sokoto (Subsidy Investment) Account        | 5030030307 | 1,326,855.85   | CR              |
| 39 | Fidelity Bank Plc      | Accountant General Sokoto (Ecological) Account                | 5030018244 | -              | CR              |
| 40 | Fidelity Bank Plc      | Accountant General Sokoto (NNPC Refund) Account               | 5030031524 | 15,062.23      | CR              |
| 41 | Fidelity Bank Plc      | Accountant General Sokoto (Iron Rod) Account                  | 5030024205 | 0.04           | CR              |
| 42 | Fidelity Bank Plc      | Accountant General Sokoto CACS Facility                       | 5030018213 | 30,895,508.98  | CR              |
| 43 | Fidelity Bank Plc      | Sokoto State Covid - 19 Support                               | 5030112733 | 99,814.75      | CR              |
| 44 | Fidelity Bank Plc      | Accountant General Sokoto NG-CARES                            | 5030125834 | 833.89         | CR              |
| 45 | First Bank of Nig. Plc | Sokoto State Govt USD Account                                 | 2009483130 | 19,238,480.59  | 448.08*42935.37 |
| 46 | First Bank of Nig. Plc | Sokoto State Internally Generated Revenue (IGR) Account       | 2030300358 | 4,403,640.55   | CR              |
| 47 | First Bank of Nig. Plc | Sokoto State Internally Generated Revenue (IGR) Account       | 2029766264 | 22,040,757.41  | CR              |
| 48 | First Bank of Nig. Plc | Sokoto State Internally Generated Revenue (IGR) Account       | 2030306295 | 94,781.55      | CR              |
| 49 | First Bank of Nig. Plc | Sokoto State Government General (Main Account)                | 2008681915 | 449,924.75     | CR              |
| 50 | First Bank of Nig. Plc | Accountant General Tax Liabilities Account                    | 2023025503 | 29,775,900.26  | CR              |
| 51 | First Bank of Nig. Plc | FARMERS AGRICULTURAL SUPPLY CO                                | 2005603046 | 93,311.20      | CR              |
| 52 | Bank Plc               | Sokoto State Internally Generated Revenue (IGR) Account       | 0403966085 | 1,032,728.44   | CR              |
| 53 | Bank Plc               | Accountant General (Motor Cycle Re-Payment) Account           | 0447083018 | -              | CR              |
| 54 | Bank Plc               | Accountant General Account Sokoto State                       | 1264890012 | 754,688.13     | CR              |
| 55 | Bank Plc               | Accountant General Account Sokoto State                       | 1264890036 | -              | CR              |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO BANK BALANCES

|    |                         |  |            |               |    |
|----|-------------------------|--|------------|---------------|----|
| 56 | Bank Plc                | Accountant General Account Sokoto State                        | 1264890029 | -             | CR |
| 57 | Guaranty Trust Bank Plc | Accountant General Sokoto (Old Airport Housing Estate Account) | 0026749243 | 1,709,239.78  | CR |
| 58 | Guaranty Trust Bank Plc | Accountant General Sokoto State                                | 0026749274 | -             | CR |
| 59 | Guaranty Trust Bank Plc | Accountant General (Plane Account Main Account)                | 0026749267 | 5.00          | CR |
| 60 | Guaranty Trust Bank Plc | Accountant General (Plane Account)                             | 0026749250 | -             | CR |
| 61 | Guaranty Trust Bank Plc | Accountant General Sokoto State                                | 0026749281 | 5,039.28      | CR |
| 62 | Guaranty Trust Bank Plc | Sokoto State Internally Generated Revenue (IGR) Account        | 0217300026 | 187,936.35    | CR |
| 63 | Guaranty Trust Bank Plc | Accountant General Sokoto State(Ecological Fund)               | 0630482301 | 644,401.02    | CR |
| 64 | Guaranty Trust Bank Plc | FARMERS AGRICULTURAL SUPPLY CO                                 | 0026752605 | 60,107.81     | CR |
| 65 | Bank Ltd.               | Sokoto Central Market Relief Funds                             | 1100061676 | 48,872.00     | CR |
| 66 | Heritage Bank Ltd       | Accountant General Sokoto (Police Reform) Account              | 6003651428 | 88,941.52     | CR |
| 67 | Heritage Bank Ltd       |  | 6003651239 | 3,570,753.19  | CR |
| 68 | Heritage Bank Ltd       | Accountant General Sokoto (Kalambaina Housing Estate) Account  | 5900008722 | 94,047,033.81 | CR |
| 69 | Heritage Bank Ltd       | Account  | 5900008784 | -             | CR |
| 70 | Heritage Bank Ltd       | Accountant General Sokoto (Ramadan Activities) Account         | 5900009097 | 634,941.25    | CR |
| 71 | Heritage Bank Ltd       | Accountant General Sokoto (SOHA Car Loan Repayment) Account    | 6003651284 | 980.27        | CR |
| 72 | Heritage Bank Ltd       | Accountant General Sokoto (VAT) Account                        | 6003651370 | 936.67        | CR |
| 73 | Heritage Bank Plc       | Sokoto State Escrow Account                                    | 5600005289 | 98,793,000.04 | CR |
| 74 | JAIZ Bank Plc           | Sokoto State Internally Generated Revenue (IGR) Account        | 0002070379 | 78,848.38     | CR |
| 75 | Keystone Bank Ltd       | Sokoto State Internally Generated Revenue (IGR) Account        | 1006649570 | 1,430,559.59  | CR |
| 76 | Keystone Bank Ltd       | Joint Project Account  | 1002862157 | -             | CR |
| 77 | Keystone Bank Ltd       | Accountant General (Agric) Account                             | 1040325006 | 26,234.12     | CR |
| 78 | Keystone Bank Ltd       | Accountant General Sokoto (Current Account)                    | 1001151928 | 4,305,882.01  | CR |
| 79 | Polaris Bank Ltd        | Accountant General Sokoto State (Excess Crude Oil Account)     | 1751085341 | 1,521,455.51  | CR |
| 80 | Polaris Bank Ltd        | Accountant General Sokoto (Auction of Motor Vehicle) Account   | 1751085688 | 89,941.58     | CR |
| 81 | Polaris Bank Ltd        | Account  | 1751085169 | 356,250.92    | CR |
| 82 | Polaris Bank Ltd        | Sokoto State Internally Generated Revenue (IGR) Account        | 1790232263 | 466,538.14    | CR |
| 83 | Polaris Bank Ltd        | Sokoto State IGR Collections Account                           | 1790125271 | 16,906,282.90 | CR |
| 84 | Polaris Bank Ltd        | Accountant General Sokoto State (NNPC Refund Account)          | 1750017899 | 5,250,738.86  | CR |
| 85 | Polaris Bank Ltd        | Accountant General (Fertilizer Account)                        | 1750009731 | 43,322.96     | CR |

## 2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO BANK BALANCES

|     |                        |   |             |                |    |
|-----|------------------------|---|-------------|----------------|----|
| 86  | Polaris Bank Ltd       | Accountant General Sokoto State (SRA)                   | 1750016115  | 1,345,807.08   | CR |
| 87  | Polaris Bank Ltd       | Sokoto State Internally Generated Revenue (IGR) Account | 1790232421  | -              | CR |
| 88  | Polaris Bank Ltd       | Accountant General of Sokoto State                      | 1751085190  | 188.66         | CR |
| 89  | Polaris Bank Ltd       | Accountant General Sokoto CDF Account                   | 1750016562  | 2.00           | CR |
| 90  | Polaris Bank Ltd       | Accountant General Sokoto CDF Account 2                 | 1750023290  | 6.00           | CR |
| 91  | Polaris Bank Ltd       | Accountant General (Motor Cycle Re-Payment) Account     | 1750009724  | 1,255,755.85   | CR |
| 92  | Polaris Bank Ltd       | Accountant General                                      | 1750009638  | -              | CR |
| 93  | Polaris Bank Ltd       | Accountant General Sokoto State (Judiciary Car Loan)    | 4060013238  | 15,311,525.41  | CR |
| 94  | Polaris Bank Ltd       | FARMERS AGRICULTURAL SUPPLY CO                          | 1771029107  | 379,349.68     | CR |
| 95  | Stanbic IBTC Plc       | Accountant General Sokoto (Car Refurbishing Account)    | 0000981090  | 145,474.87     | CR |
| 96  | Stanbic IBTC Plc       | Sokoto State Internally Generated Revenue (IGR) Account | 0017694442  | 25,218.27      | CR |
| 97  | Sterling Bank Plc      | Sokoto State IGR Account                                | 0050097152  | 1,248,981.25   | CR |
| 98  | Sterling Bank Plc      | Accountant General Sokoto                               | 0005146294  | 23,519,803.44  | CR |
| 99  | Sterling Bank Plc      | Accountant General Sokoto                               | 0072320027  | 16,000,000.00  | CR |
| 100 | Taj Bank Ltd           | Accountant General Sokoto State                         | 0000795781  | -              | CR |
| 101 | Taj Bank Ltd           | Covid - 19 Support Funds Sokoto State                   | 0001027919  | 164,743.50     | CR |
| 102 | Taj Bank Ltd           | Facility  | .0001770222 | -              | CR |
| 103 | Taj Bank Ltd           | Sokoto Central Market Relief Funds                      | 0001109479  | -              | CR |
| 104 | Taj Bank Ltd           | FARMERS AGRICULTURAL SUPPLY CO                          | 0000934953  | 94,255.26      | CR |
| 105 | Union Bank of Nig. Plc | Accountant General ISPO Loan Re-payment Account         | 0031062014  | 454,923.26     | CR |
| 106 | Union Bank of Nig. Plc | Sokoto Internally Generated Revenue (IGR)               | 0047849191  | 655,267.09     | CR |
| 107 | Union Bank of Nig. Plc | Sokoto Internally Generated Revenue (IGR)               | 0047925312  | 316,738.38     | CR |
| 108 | Union Bank of Nig. Plc | FARMERS AGRICULTURAL SUPPLY CO                          | 0162275411  | 726,196.25     | CR |
| 109 | Plc                    | Accountant General Sokoto                               | 1009690733  | 17,254,318.53  | CR |
| 110 | Plc                    | Accountant General Sokoto (VAT Account)                 | 1007275697  | 159,295.74     | CR |
| 111 | Plc                    | Sokoto State Excess Crude Bailout Funds Account         | 1019324259  | 366,696,145.40 | CR |
| 112 | Plc                    | Sokoto Internally Generated Revenue (IGR)               | 1019354061  | 46,148,540.89  | CR |
| 113 | Plc                    | Sokoto Internally Generated Revenue (IGR)               | 1019357127  | 1,423,248.60   | CR |
| 114 | Plc                    | Sokoto Internally Generated Revenue (IGR)               | 1019369520  | 49,907.00      | CR |
| 115 | Plc                    | Accountant General's Sokoto Current Account             | 1001065654  | -              | CR |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO  
BANK BALANCES**

|     |                 |  |            |                         |           |
|-----|-----------------|--|------------|-------------------------|-----------|
| 116 | Plc             | Covid - 19 Support Funds Sokoto State                        | 1022751802 | 49,945.48               | CR        |
| 117 | Plc             | FARMERS AGRICULTURAL SUPPLY CO                               | 1021359586 | 458,349.11              | CR        |
| 118 | Unity Bank Plc  | Accountant General Sokoto (Bado Housing Estate Acct)         | 0019098386 | 9,676,605.01            | CR        |
| 119 | Unity Bank Plc  | Accountant General Sokoto                                    | 0015035529 | -                       | CR        |
| 120 | Unity Bank Plc  | Sokoto Internally Generated Revenue (IGR)                    | 0025304053 | 4,017,501.47            | CR        |
| 121 | Unity Bank Plc  | Sokoto State IGR Account                                     | 0025234501 | 99,791.24               | CR        |
| 122 | Unity Bank Plc  | FARMERS AGRICULTURAL SUPPLY CO                               | 0009423978 | 5,067,994.87            | CR        |
| 123 | Zenith Bank Plc | Accountant General (Tax Audit)                               | 1013013117 | 65,944.05               | CR        |
| 124 | Zenith Bank Plc | Accountant General Account (Mana Housing Estate)             | 1012892515 | 30,429.56               | CR        |
| 125 | Zenith Bank Plc | Accountant General Sok. LG Pens. & Grat. CBN Bailout Account | 1014492926 | 127,292,069.73          | CR        |
| 126 | Zenith Bank Plc | Sokoto State Internally Generated Revenue (IGR) Account      | 1014551285 | 1,650,594.74            | CR        |
| 127 | Zenith Bank Plc | Sokoto Internally Generated Revenue (IGR)                    | 1014543385 | 81,416.61               | CR        |
| 128 | Zenith Bank Plc | Sokoto State Internally Generated Revenue (IGR) Account      | 1014540157 | 74,088.37               | CR        |
| 129 | Zenith Bank Plc | Accountant General Sok. Sure-P Account                       | 1013713455 | 4,017.99                | CR        |
| 130 | Zenith Bank Plc | Accountant General Account (EDL Account)                     | 1012437255 | 444,624,139.30          | CR        |
| 131 | Zenith Bank Plc | Accountant General Sokoto (VAT) Account                      | 1014163064 | 206,907,537.81          | CR        |
| 132 | Zenith Bank Plc | Accountant General Sokoto (WAEC & NECO) Account              | 1014998545 | 863,281.74              | CR        |
| 133 | Zenith Bank Plc | Sok. Accountant General Acct.                                | 1012123024 | 514,499.31              | CR        |
| 134 | Zenith Bank Plc | CBN Sokoto CASC Loan Account                                 | 1015018491 | 24,161,737.72           | CR        |
| 135 | Zenith Bank Plc | Accountant General Sokoto                                    | 1016240736 | 199,978.24              | CR        |
| 136 | Zenith Bank Plc | Sokoto State Accountant General's Account                    | 1012776822 | 3,750,080.97            | CR        |
| 137 | Zenith Bank Plc | Sokoto State Govt. Accountant Gen. (Main Account)            | 1011380385 | 7,124,822.34            | CR        |
| 138 | Zenith Bank Plc | FARMERS AGRICULTURAL SUPPLY CO                               | 1015616141 | 2,392,660.52            | CR        |
|     | <b>TOTAL</b>    |  |            | <b>3,057,325,095.43</b> | <b>CR</b> |

**2022 REPORT OF THE ACCOUNTANT GENERAL, SOKOTO  
BANK BALANCES**

**B**

| S/N | BANKS                  | ACCOUNT NAME  | ACCOUNT NO. | AMOUNT                | REMARKS |
|-----|------------------------|---|-------------|-----------------------|---------|
| 1   | First City Monument B  | Accountant General Sokoto State                         | 0403966078  | (2,257,322.21)        | DR      |
| 2   | Heritage Bank Ltd      | Sokoto State Internally Generated Revenue (IGR) Account | 5900003868  | (10.50)               | DR      |
| 3   | Union Bank of Nig. Plc | Accountant General Tax Audit                            | 0031046702  | (50.00)               | DR      |
| 4   | Union Bank of Nig. Plc | Accountant General Sokoto                               | 0031035052  | (50.00)               | DR      |
|     | <b>TOTAL</b>           |   |             | <b>(2,257,432.71)</b> |         |