



Kebbi State of Nigeria

REPORT

of the Accountant General with

FINANCIAL STATEMENTS

for the Year ended 31st December, 2018





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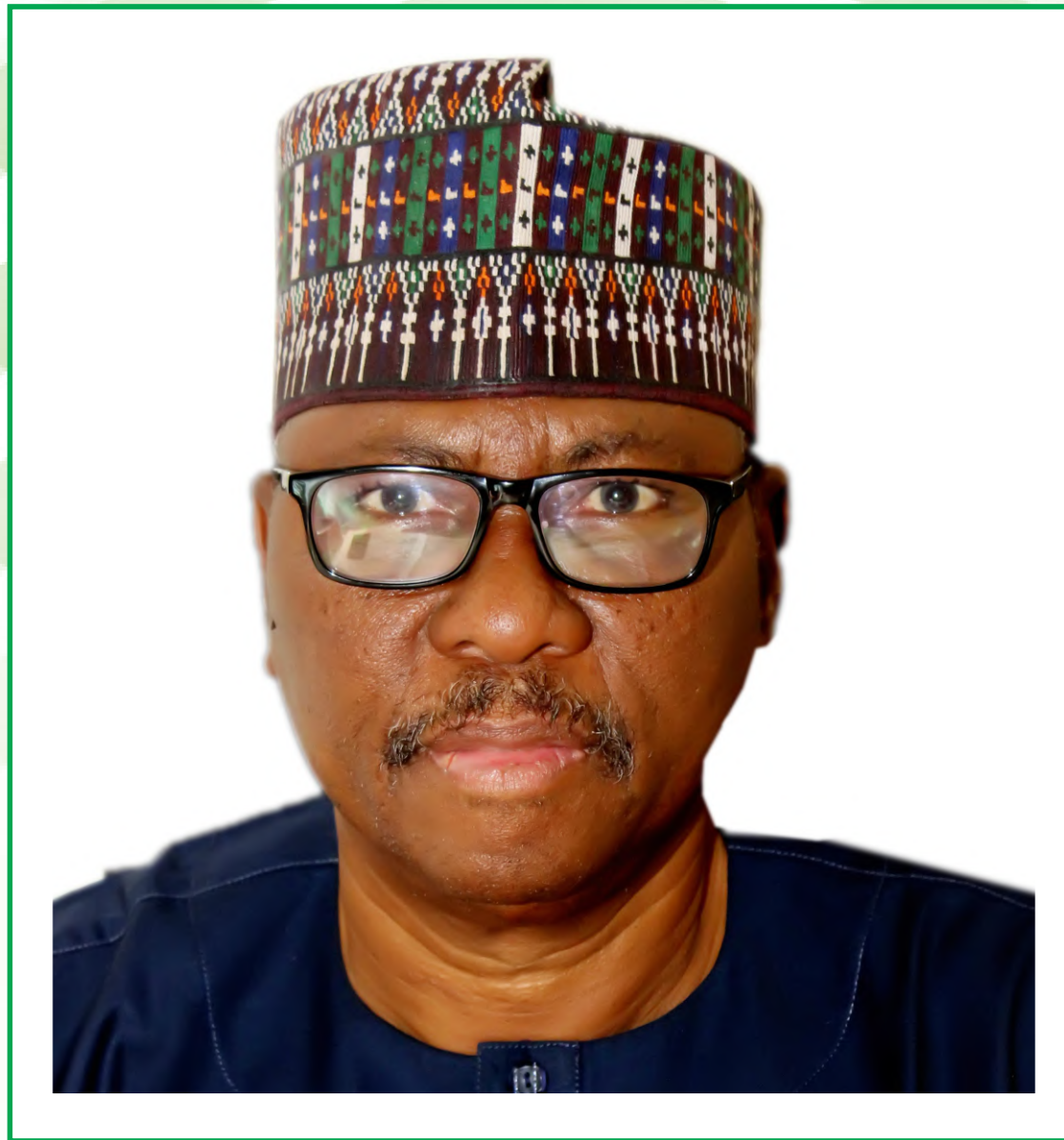
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His Excellency
Sen. Abubakar Atiku Bagudu
Executive Governor, Kebbi State



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



Ibrahim Mohammed Augie
Hon. Commissioner, Finance



Dr. Usman Shehu Umar
Permanent Secretary, Finance



Mohammed Sani Adamu Kangiwa, FCPA
Ag. Accountant General



Abdulrahman A. Fakai, (CPA)
Director Main Account



Umar Faruk Muh'd Jega
Director, Debt Management Dept.



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



Farouk Shehu Shettima



Faruk Mohammed



Ibrahim Abubakar Kangiwa



Ahmed Aliyu



Transport Sector

Transport Sector





◀ Tourism

Tourism ▶





◀ Agricultural Sector

Agricultural Sector ▶



ACCOUNTANT GENERAL'S REPORT



INTRODUCTION

In accordance with the Finance (Control and Management) Act 1958, cap 144 LFN , as amended. It is my honour and privilege to present report on the accounts of the Government of Kebbi State of Nigeria with the Financial Statements for the year ended 31st December, 2018 together with the notes thereon.

STATEMENT OF ACCOUNTING POLICIES

Below are the summary of the most significant accounting policies adopted in the preparation of Kebbi State Government Accounts and Financial Statements for the year 2018.

BASIS OF ACCOUNTING

The Accounts and Financial Statements are prepared in accordance with IPSAS Cash Basis of Accounting by recognizing transaction only when cash is paid or received in accordance with Generally Accepted Accounting Practice (GAAP).

INVESTMENT

Shares and other Government Investments held by the State are stated at historical cost and under the supervision of Ministry of Finance, Kebbi State.

CAPITAL COST

These are recognizable in the year of occurrence only.

ASSET AND LIABILITIES

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

CONSOLIDATED REVENUE FUND

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

CAPITAL DEVELOPMENT FUND

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

RECURRENT REVENUE

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

ACCOUNTANT GENERAL'S REPORT



Investments and other incidental revenue. They are recognized in the Financial Statements when received.

RECURRENT EXPENDITURE

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

CONCLUSION

From the analysis above, I am of the opinion that

Government has performed well in the year under review. I commend the Staff of the Office of the Accountant General, Ministry of Finance and all other officers who have contributed to the successful preparation and publication of this year's Financial Statements.

MOHAMMED SANI ADAMU KANGIWA (FCPA)
Ag. ACCOUNTANT GENERAL

RESPONSIBILITY FOR FINANCIAL REPORT



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

To fulfill accounting and operating responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government.

Responsibility for integrity and objectivity of financial statements rest entirely with the Government. Efforts have been made to ensure that the financial statements

together with the notes there on reflect the financial position of Government as at 31st December 2018 and its operation for the year ended on that date..

A handwritten signature in black ink, appearing to read 'Mohammed Sani Adamu Kangiwa'.

MOHAMMED SANI ADAMU KANGIWA (FCPA)
Ag. ACCOUNTANT GENERAL

AUDIT CERTIFICATE



In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999, I have examined the accounts and financial statements of Kebbi State Government of Nigeria for the year ended 31st December 2018. Which have been prepared on the basis of the significant accounting policies as prescribed in the Public Finances (Control and Management) law of 1958.

Auditor General Responsibility: my responsibility to express an opinion on these financial-statements based on the audit conducted in accordance with the auditing requirements and in accordance with the Nation Auditing standards for Public Sector Account of Nigeria. These standards require that we comply with ethical, requirements, plan and perform the audit to obtain reasonable assurance as to whether the financial, statements are free from material misstatement(s).

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

In my Opinion: project and programmes executed were satisfactory in consideration of funds employed. Furthermore the financial statement (No. 1-4) and related schedule give a true and fair view of the state of affairs of Kebbi State Government as at 31st December, 2018.

Faruk B. Rufa'i (CNA, CFA)

AUDITOR GENERAL, KEBBI STATE



Power Sector

Power Sector



FIVE YEAR FINANCIAL SUMMARY



S/NO.	DESCRIPTION	2014	2015	2016	2017	2018
A.	REVENUE					
1	Statutory Allocation	42,554,064,450.80	29,720,531,782.38	21,525,225,499.32	29,940,205,132.11	
2	Internal Generated Revenue	3,834,143,641.95	3,592,406,108.30	3,132,343,261.98	4,425,486,314.59	4,881,960,805.63
3	Value Added Tax	8,351,241,585.01	7,972,089,994.94	8,270,637,956.79	9,923,524,920.40	11,346,315,627.12
4	Grant & Reimbursement	2,000,000,000.00	1,685,382,882.89			
5	External & Internal Loan	1,000,000,000.00	22,880,460,000.00	21,482,804,382.70	8,255,000,000.00	
6	Other Income	10,168,548,977.11	5,742,483,766.37	4,614,359,742.42	32,016,211,429.41	27,759,670,880.54
7	Sure -P	2,761,374,575.52				
8	Dividend Received from Companies	62,902,989.96	41,307,144.99	30,834,135.00	25,636,105.13	51,566,088.58
	TOTAL REVENUE	70,732,276,220.35	71,634,661,679.87	59,056,204,978.21	84,586,063,901.64	88,888,584,466.93
B.	EXPENDITURE					
1	Personnel Cost	7,925,947,340.19	20,870,533,920.68	18,634,410,058.54	22,653,350,874.62	22,743,094,122.60
2	Overhead Cost	4,490,408,528.97	10,492,490,024.30	5,059,458,371.62	8,754,910,125.15	11,940,544,710.93
3	Subvention	9,075,954,546.25				
4	Consolidated Revenue Fund Charges	6,391,128,880.93				
5	Loan Repayment (Internal Loan)	1,082,500,000.00	3,093,269,446.05	3,106,388,334.35	3,170,873,289.72	3,186,665,796.00
6	Loan Repayment (External Loan)	852,112,887.74	356,911,155.44	365,363,076.83	584,832,940.81	461,645,217.32
7	Capital Expenditure	39,658,738,965.07	10,704,766,036.17	31,849,706,285.23	59,673,158,806.30	46,331,298,080.26
	TOTAL PAYMENT	69,476,791,149.15	45,517,970,582.64	59,015,326,126.57	94,837,126,036.60	84,663,247,927.11
C.	CASH BALANCE					
1	Net Cash Balance	1,255,485,071.20	26,116,691,097.23	40,878,851.64	(10,251,062,134.96)	4,225,336,539.82
2	Opening Balance	3,224,885,372.22	4,480,370,443.42	30,597,061,540.65	30,635,940,392.29	20,384,878,257.33
3	Closing Balance	4,480,370,443.42	30,597,061,540.65	30,637,940,392.29	20,384,878,257.33	24,610,214,797.15

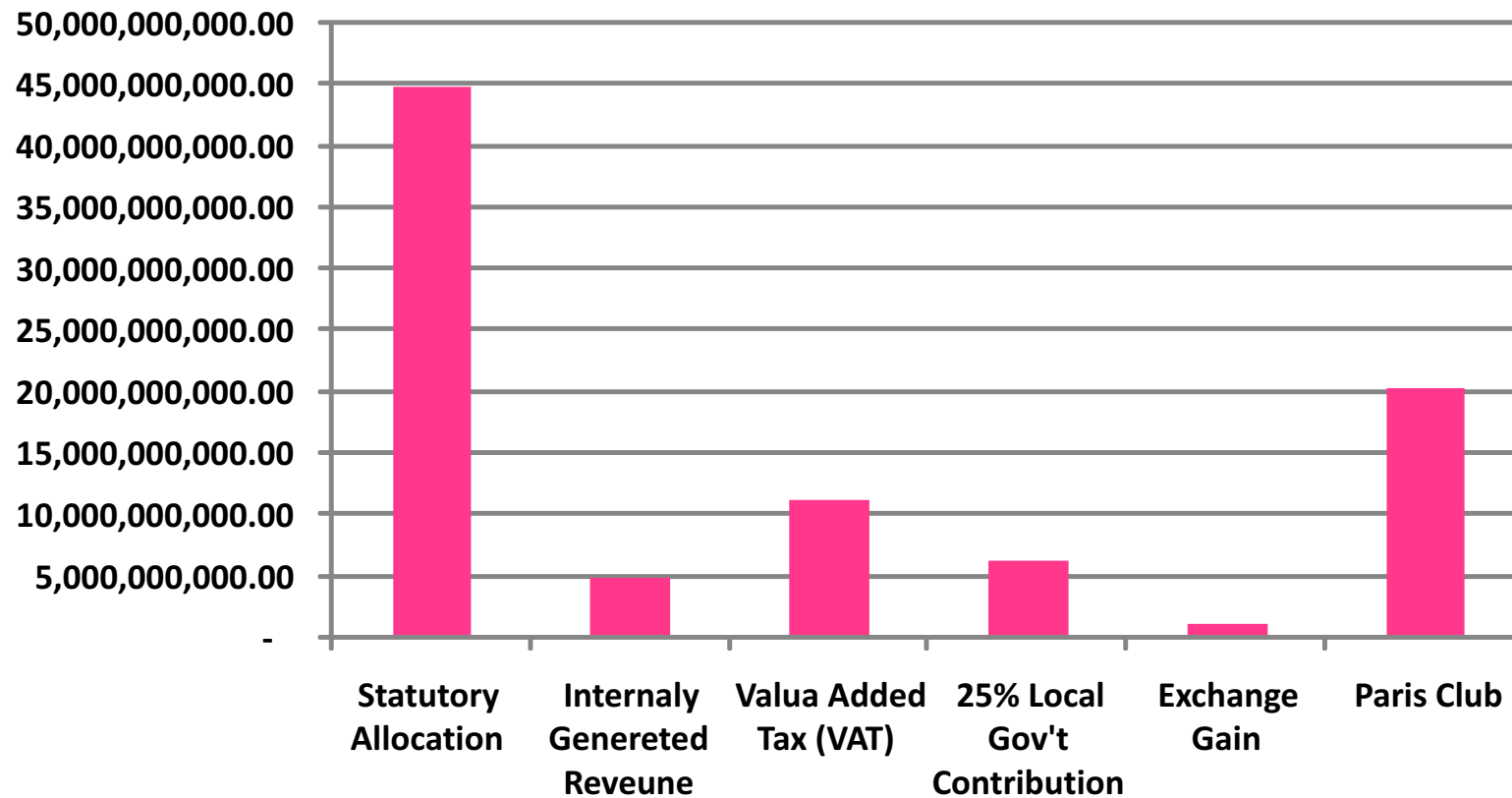
CASH FLOW STATEMENT



CASH FLOW FROM OPERATING ACTIVITIES	NOTES	CURRENT YEAR	PREVIOUS YEAR
ADD RECEIPT		ACTUAL 2018	ACTUAL 2017
		N	N
Statutory Allocation From FAAC	1	44,849,071,065.06	29,940,205,132.11
Internally Generated Revenue	2	4,881,960,805.63	4,425,486,314.59
Value Added Tax (VAT)	3	11,346,315,627.12	9,923,524,920.40
Miscellaneous (Excess Petrol Profit Tax)	4		1,454,337,924.63
Local Gov't Contribution(25% For Developmental Project)	5	6,247,806,332.75	5,077,700,959.31
Exchange Gain	6	1,145,276,081.25	2,411,024,508.47
Paris Club	7	20,366,588,466.54	23,073,148,037.00
TOTAL RECEIPT		88,837,018,378.35	76,305,427,796.51
LESS PAYMENT			
Personnel Cost	ST3	22,743,094,122.60	22,653,350,874.62
Overhead Cost	ST3	11,940,544,710.93	8,754,910,125.15
TOTAL PAYMENT		34,683,638,833.53	31,408,260,999.77
NET CASH FLOW FROM OPERATING ACTIVITIES		54,153,379,544.82	44,897,166,796.74
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase/Construction of Assets	12	(46,331,298,080.26)	(59,673,158,806.30)
Dividend Received from Companies	13	51,566,088.58	25,636,105.13
NET CASH FLOW FROM INVESTMENT ACTIVITIES		(46,279,731,991.68)	(59,647,522,701.17)
CASH FLOW FROM FINANCING ACTIVITIES			
Internal Loans (Budget support Facility)	14		8,255,000,000.00
Loan Repayment (External Loan)	15	(461,645,217.32)	(584,832,940.81)
Loan Repayment (Internal Loan)	16	(3,186,665,796.00)	(3,170,873,289.72)
Net Cash Flow From Financing Activities		(3,648,311,013.32)	4,499,293,769.47
Net Cash Flow From All Activities		4,225,336,539.82	(10,251,062,134.96)
Cash & its Equivalent 1-01-2018		20,384,878,257.33	30,635,940,392.29
Cash & its Equivalent 31-12-2018	17	24,610,214,797.15	20,384,878,257.33

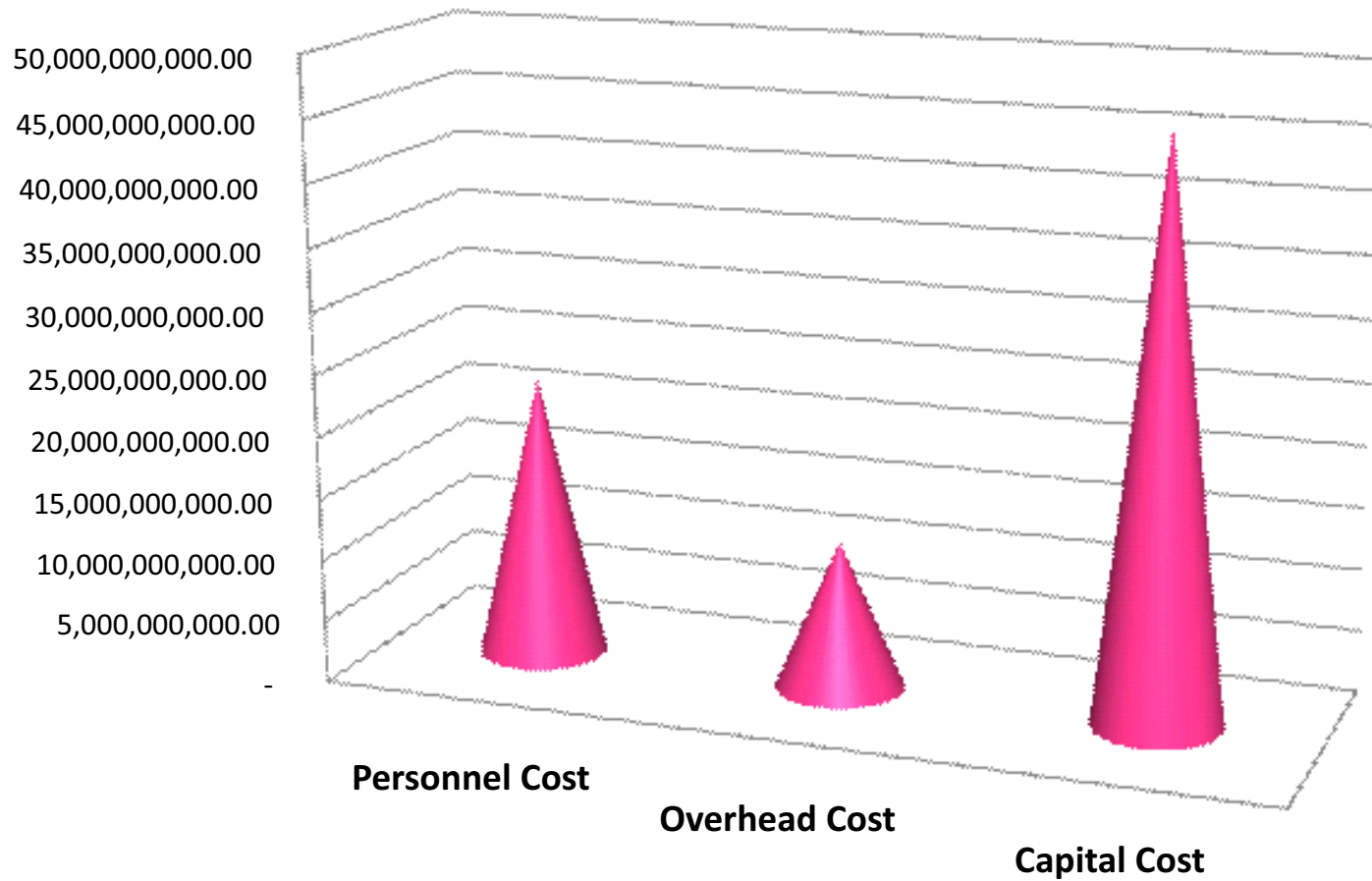


REVENUE RECEIVED





EXPENDITURE FOR THE YEAR





WATER WORKS



Water Resources

Water Resources





Education Sector

Education Sector



STATEMENT OF FINANCIAL POSITION (Assets and Liabilities)



	NOTES	CURRENT YEAR ACTUAL 2018	PREVIOUS YEAR ACTUAL 2017
		N	N
ASSETS			
LIQUID ASSETS			
Cash & Bank Balance	ST1	24,610,214,797.15	20,384,878,257.33
Downpayment to Contractors			
Special Imprest	18	5,174,312,981.49	3,537,094,869.55
SUB TOTAL		29,784,527,778.64	23,921,973,126.88
INVESTMENTS			
State Investment	19	1,639,456,974.26	1,648,522,831.41
Staff Loans & Advances	20	413,198,982.72	511,642,204.72
Liability Over Asset		111,586,865,342.00	42,156,317,906.25
SUB TOTAL		113,639,521,298.98	44,316,482,942.38
TOTAL ASSET		143,424,049,077.62	68,238,456,069.26
Public Fund			
Capital Development fund	ST4	24,563,117,800.39	20,389,347,349.15
LIABILITIES			
Contractual Obligation		26,262,396,072.83	4,076,853,845.32
Outstanding Pension/Gratuty		2,224,768,713.93	5,036,380,916.51
Outstanding Salaries/other staff claim			8,043,158.45
External Loan	21	22,931,533,303.91	20,010,853,594.83
Internal Loan	22	67,442,233,186.56	18,716,977,205.00
TOTAL LIBILITIES		143,424,049,077.62	68,238,456,069.26

STATEMENT OF CONSOLIDATED REVENUE FUND



PREVIOUS YEAR ACTUAL 2017	DETAIL	NOTE	ORIGINAL YEAR BUDGETED 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
			N	N	N
29,940,205,132.11	Statutory Allocation	1	35,995,834,878.00	44,849,071,065.06	(8,853,236,187.06)
3,081,224,269.65	Taxes (Direct & Indirect)	2	4,953,297,332.00	3,632,453,270.18	1,320,844,061.82
330,599,573.66	Fines	2	337,826,312.40	466,494,885.98	(128,668,573.58)
220,399,715.77	Fees	2	225,217,541.60	310,996,590.65	(85,779,049.05)
522,438,413.65	Licences	2	38,860,000.00	131,292,557.57	(92,432,557.57)
20,499,682.67	Rent on Gov't Property	2	309,150,000.00	61,340,113.99	247,809,886.01
75,568,827.65	Interest and Dividend	2	94,558,814.00	28,748,216.91	65,810,597.09
69,804,131.94	Earning	2	318,316,000.00	26,767,983.92	291,548,016.08
104,706,197.92	Sales	2	477,474,000.00	62,458,629.14	415,015,370.86
	Re-Imbursement	2	245,000,000.00	6,303,000.00	238,697,000.00
245,501.68	Miscellaneous	2	300,000.00	155,105,557.29	(154,805,557.29)
23,073,148,037.00	Paris Club	7		20,366,588,466.54	(20,366,588,466.54)
57,438,839,483.70	TOTAL		42,995,834,878.00	70,097,620,337.23	(27,101,785,459.23)
	LESS: EXPENDITURE				

STATEMENT OF CONSOLIDATED REVENUE FUND (Contd.)



	PERSONNEL COST				
7,142,234,572.89	Ministries	8	8,724,436,887.00	7,551,976,843.82	1,172,460,043.18
8,427,219,275.74	Board and Parastatals	10A	9,469,665,537.00	9,279,596,760.97	190,068,776.03
7,083,897,025.99	CRF Charges	11	7,647,168,954.00	5,911,520,517.81	1,735,648,436.19
22,653,350,874.62	TOTAL PERSONNEL COST		25,841,271,378.00	22,743,094,122.60	3,098,177,255.40
	OVERHEAD COST				
7,193,412,494.02	Ministries	9	7,874,171,315.00	6,464,036,184.39	1,410,135,130.61
1,508,169,385.89	Board and Parastatals	10B	3,540,264,204.00	1,499,974,304.63	2,040,289,899.37
53,328,245.24	CRF Charges	11	5,740,127,981.00	3,976,534,221.91	1,763,593,759.09
8,754,910,125.15	TOTAL OVERHEAD COST		17,154,563,500.00	11,940,544,710.93	5,214,018,789.07
31,408,260,999.77	TOTAL PAYMENT		42,995,834,878.00	34,683,638,833.53	10,428,037,578.14
38,689,359,337.46	Operating Balance			35,413,981,503.70	
	Appropriation/Transfer				
20,823,054,251.09	Transfer to CDF	ST4		31,765,670,490.38	(20,823,054,251.09)
584,832,940.81	External Loan Repayment	15	1,084,832,940.00	461,645,217.32	623,187,722.68
3,186,665,796.00	Internal Loan Repayment	16	4,241,440,041.00	3,186,665,796.00	1,054,774,245.00

STATEMENT OF CAPITAL DEVELOPMENT FUND



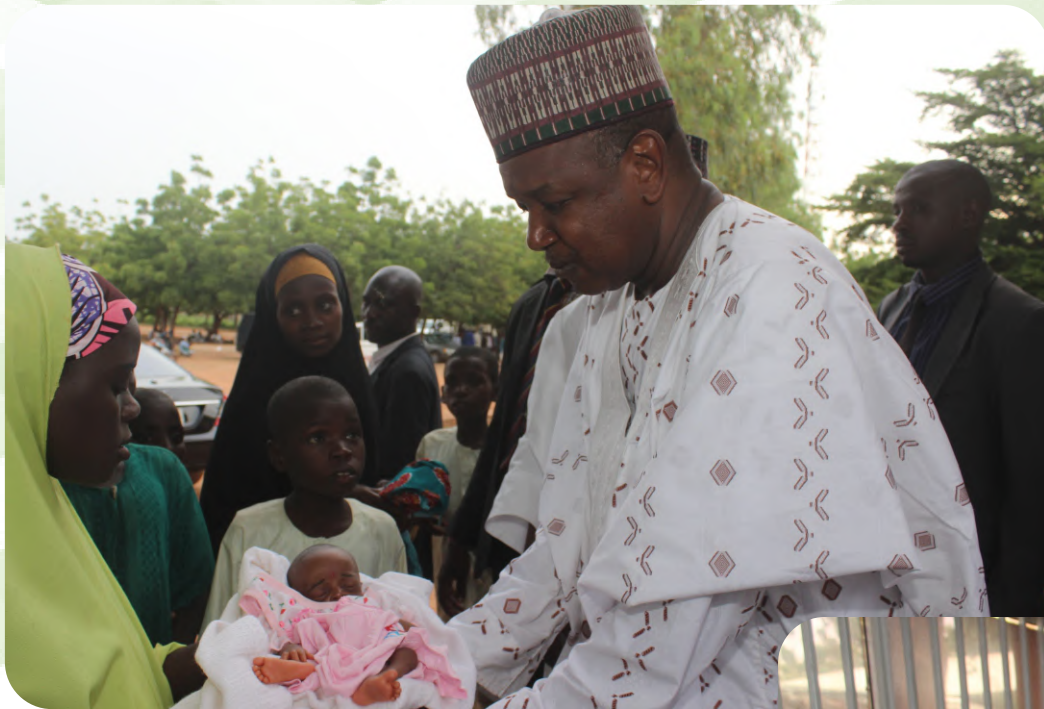
PREVIOUS YEAR ACTUAL 2017	DESCRIPTION	NOTE	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
			N	N	N
32,117,863,591.55	Opening Balance			20,389,347,349.15	(20,389,347,349.15)
20,823,054,251.09	Transfer From CRF	ST3	18,089,216,867.00	31,765,670,490.38	(13,676,453,623.38)
	ADD CAPITAL RECEIPTS				-
9,923,524,920.40	Value Added Tax	3	10,226,659,864.00	11,346,315,627.12	(1,119,655,763.12)
1,454,337,924.63	Miscellaneous(Excess PPT)	4	25,106,491,637.00		25,106,491,637.00
5,077,700,959.31	Local Gov't Contribution	5		6,247,806,332.75	(6,247,806,332.75)
2,411,024,508.47	Exchange Gain	6		1,145,276,081.25	(1,145,276,081.25)
	Internal Loans		28,624,708,001.00		28,624,708,001.00
8,255,000,000.00	Budget Support Facility	14			-
	External Loans		3,394,000,000.00		3,394,000,000.00
	Grants		22,784,653,130.00		22,784,653,130.00
80,062,506,155.45	TOTAL CAPITAL RECEIPTS		108,225,729,499.00	70,894,415,880.65	37,331,313,618.35
	LESS : CAPITAL EXPENDITURE				
27,752,934,531.21	Economic Sector		42,906,079,127.00	22,623,002,594.02	20,283,076,532.98
15,426,093,999.91	Social Sector		28,380,211,394.00	9,940,312,287.00	18,439,899,107.00
6,428,255,862.91	Regional Sector (Environmental)		10,436,199,581.00	3,865,993,309.01	6,570,206,271.99
10,065,874,412.27	Administration Sector		25,912,979,667.00	9,901,989,890.23	16,010,989,776.77
	Contingency Fund		590,259,730.00		590,259,730.00
59,673,158,806.30	TOTAL CAPITAL EXPENDITURE	12	108,225,729,499.00	46,331,298,080.26	61,894,431,418.74
20,389,347,349.15	CLOSING BALANCE			24,563,117,800.39	



◀ Environmental Sector

Environmental Sector ▶





Health Sector

Health Sector



NOTE 1**GROSS STATUTORY ALLOCATION**

S/NO	MONTH	STATUTORY ALLOCATION	ORIGINAL BUDGET	VARIANCE
		2018	2018	
		N	N	N
1	JANUARY	3,656,333,660.48	2,999,652,906.50	656,680,753.98
2	FEBRUARY	3,521,973,277.78	2,999,652,906.50	522,320,371.28
3	MARCH	3,638,010,387.79	2,999,652,906.50	638,357,481.29
4	APRIL	3,140,996,383.71	2,999,652,906.50	141,343,477.21
5	MAY	3,902,579,794.80	2,999,652,906.50	902,926,888.30
6	JUNE	3,796,026,726.96	2,999,652,906.50	796,373,820.46
7	JULY	3,796,026,726.96	2,999,652,906.50	796,373,820.46
8	AUGUST	3,810,917,870.37	2,999,652,906.50	811,264,963.87
9	SEPTEMBER	3,882,451,592.51	2,999,652,906.50	882,798,686.01
10	OCTOBER	3,719,506,826.52	2,999,652,906.50	719,853,920.02
11	NOVEMBER	4,016,723,640.06	2,999,652,906.50	1,017,070,733.56
12	DECEMBER	3,967,524,177.12	2,999,652,906.50	967,871,270.62
	TOTAL	44,849,071,065.06	35,995,834,878.00	8,853,236,187.06

NOTE 2
DETAILS OF RECURRENT REVENUE


HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
		N	N	N	N
12010000	Taxes	3,081,224,269.65	4,953,297,332.00	3,632,453,270.18	(1,872,073,062.35)
12020500	Fine	330,599,573.66	337,826,312.40	466,494,885.98	(7,226,738.74)
12020400	Fees	220,399,715.77	225,217,541.60	310,996,590.65	(4,817,825.83)
12020000	Licences	522,438,413.65	38,860,000.00	131,292,557.57	483,578,413.65
12020700	Earning	69,804,131.94	318,316,000.00	26,767,983.92	(248,511,868.06)
12020600	Sales	104,706,197.92	477,474,000.00	62,458,629.14	(372,767,802.08)
12020800	Rent on Gov't Property	20,499,682.67	309,150,000.00	61,340,113.99	(288,650,317.33)
12021200/12021000	Interest Recieved & Dividends	75,568,827.65	94,558,814.00	28,748,216.91	(18,989,986.35)
	Sub Total	4,425,240,812.91	6,754,700,000.00	4,720,552,248.34	(2,329,459,187.09)
12021300	Re-Imbursement		245,000,000.00	6,303,000.00	(238,697,000.00)
	Sub Total	0.00	245,000,000.00	6,303,000.00	(238,697,000.00)
14070000	Miscellaneous	245,501.68	300,000.00	155,105,557.29	(54,498.32)
	Sub Total	245,501.68	300,000.00	155,105,557.29	(54,498.32)
	Total Internally Generated Revenue	4,431,789,314.59	7,000,000,000.00	4,881,960,805.63	(2,568,210,685.41)

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

S/NO	MONTH	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	JANUARY	852,221,655.37	847,292,441.82	(4,929,213.55)
2	FEBRUARY	852,221,655.33	973,456,229.22	121,234,573.89
3	MARCH	852,221,655.33	937,780,438.42	85,558,783.09
4	APRIL	852,221,655.33	874,796,994.28	22,575,338.95
5	MAY	852,221,655.33	883,145,425.32	30,923,769.99
6	JUNE	852,221,655.33	967,860,517.25	115,638,861.92
7	JULY	852,221,655.33	967,860,517.25	115,638,861.92
8	AUGUST	852,221,655.33	826,317,440.46	(25,904,214.87)
9	SEPTEMBER	852,221,655.33	1,192,111,160.67	339,889,505.34
10	OCTOBER	852,221,655.33	844,605,867.06	(7,615,788.27)
11	NOVEMBER	852,221,655.33	1,088,358,854.66	236,137,199.33
12	DECEMBER	852,221,655.33	942,729,740.71	90,508,085.38
	TOTAL	10,226,659,864.00	11,346,315,627.12	1,119,655,763.12

NOTE 4**DETAILS OF EXCESS PPT/STABILIZATION**

S/NO	MONTH	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	JANUARY	2,092,207,636.42		2,092,207,636.42
2	FEBRUARY	2,092,207,636.42		2,092,207,636.42
3	MARCH	2,092,207,636.42		2,092,207,636.42
4	APRIL	2,092,207,636.42		2,092,207,636.42
5	MAY	2,092,207,636.42		2,092,207,636.42
6	JUNE	2,092,207,636.42		2,092,207,636.42
7	JULY	2,092,207,636.38		2,092,207,636.38
8	AUGUST	2,092,207,636.42		2,092,207,636.42
9	SEPTEMBER	2,092,207,636.42		2,092,207,636.42
10	OCTOBER	2,092,207,636.42		2,092,207,636.42
11	NOVEMBER	2,092,207,636.42		2,092,207,636.42
12	DECEMBER	2,092,207,636.42		2,092,207,636.42
	TOTAL	25,106,491,637.00	-	25,106,491,637.00

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

MONTH	ESTIMATE 2018	ACTUAL 2018	VARIANCE
JANUARY		666,340,682.75	666,340,682.75
FEBRUARY		675,182,444.02	675,182,444.02
MARCH		669,398,190.29	669,398,190.29
APRIL		691,452,597.10	691,452,597.10
MAY		596,988,429.24	596,988,429.24
JUNE		741,737,556.50	741,737,556.50
JULY			-
AUGUST			-
SEPTEMBER			-
OCTOBER		736,332,223.37	736,332,223.37
NOVEMBER		706,942,086.74	706,942,086.74
DECEMBER		763,432,122.74	763,432,122.74
TOTAL	-	6,247,806,332.75	6,247,806,332.75

NOTE 6**DETAILS OF EXCHANGE GAIN**

S/NO	MONTH	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	JANUARY		109,663,129.04	109,663,129.04
2	FEBRUARY			-
3	MARCH		4,869,711.00	4,869,711.00
4	APRIL		404,753,604.84	404,753,604.84
5	MAY		3,116,603.15	3,116,603.15
6	JUNE			-
7	JULY			-
8	AUGUST		159,828,289.10	159,828,289.10
9	SEPTEMBER		1,060,925.61	1,060,925.61
10	OCTOBER		1,799,367.27	1,799,367.27
11	NOVEMBER			-
12	DECEMBER		460,184,451.24	460,184,451.24
	TOTAL	-	1,145,276,081.25	1,145,276,081.25

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

MONTH	ESTIMATE 2018	TOTAL AMOUNT	
JANUARY	926,512,421.17		(926,512,421.17)
FEBRUARY	926,512,421.17		(926,512,421.17)
MARCH	926,512,421.17		(926,512,421.17)
APRIL	926,512,421.17		(926,512,421.17)
MAY	926,512,421.17		(926,512,421.17)
JUNE	926,512,421.17		(926,512,421.17)
JULY	926,512,421.17		(926,512,421.17)
AUGUST	926,512,421.17		(926,512,421.17)
SEPTEMBER	926,512,421.17		(926,512,421.17)
OCTOBER	926,512,421.13	20,366,588,466.54	19,440,076,045.41
NOVEMBER	926,512,421.17		(926,512,421.17)
DECEMBER	926,512,421.17		(926,512,421.17)
	11,118,149,054.00	20,366,588,466.54	9,248,439,412.54



NOTE 8

DETAILS OF PERSONNEL COST

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
		N	N	N	N
011100100100	Government House	34,410,430.26	47,201,440.00	32,488,956.58	14,712,483.42
011100100200	Deputy Governor's Office		10,000,000.00		10,000,000.00
	Executive Office of the Governor				-
011101700100	Cabinet Office	234,550,327.58	600,000,000.00	359,985,166.75	240,014,833.25
011101800100	Special Services Department	6,344,206.72	7,000,000.00	5,818,386.59	1,181,613.41
011101300100	Careers & General Administration	176,915,345.41	217,000,000.00	192,823,503.68	24,176,496.32
055100100100	Ministry for Local Gov't & Cheftancy	47,409,420.43	52,000,000.00	48,662,527.43	3,337,472.57
014000100200	Local Government Audit	28,262,512.26	30,091,936.00	29,584,672.19	507,263.81
012500500100	Establishment and Pension	170,391,380.08	174,000,000.00	169,236,718.65	4,763,281.35
025300100100	Ministry of Land and Hausing	90,180,808.08	112,000,000.00	97,554,245.13	14,445,754.87
011111300100	Directorate Of Protocol	19,696,748.55	20,620,306.00	19,170,658.92	1,449,647.08
021500100100	Ministry of Agric & Natural Res	217,099,591.73	270,800,000.00	215,413,781.28	55,386,218.72
022200100100	Ministry of Commerce	70,688,694.42	72,600,000.00	71,346,571.33	1,253,428.67
051700100100	Ministry of Education	284,457,002.63	315,000,000.00	280,062,123.94	34,937,876.06
051900100100	Ministry of Higher Education	343,887,005.74	400,000,000.00	351,387,355.73	48,612,644.27
022000100100	Ministry of Finance	420,569,078.20	430,900,942.00	429,055,978.48	1,844,963.52
022000300100	Ministry of Budget & Economic Planning	29,522,667.99	44,000,000.00	37,304,695.62	6,695,304.38
022000700100	Accountant General's Office				-
052100100100	Ministry of Health	2,966,652,304.58	3,314,750,000.00	3,152,145,030.72	162,604,969.28
012300100100	Ministry of Information & Culture	91,167,440.16	81,873,132.00	81,760,170.34	112,961.66
051300100100	Ministry of Youth & Sports	44,863,477.75	40,000,000.00	40,000,000.00	-
032600100100	Ministry of Justice	57,136,186.42	71,150,361.00	56,586,744.94	14,563,616.06
023400100100	Ministry of Works & Transport	308,011,759.05	339,000,000.00	296,606,549.22	42,393,450.78
025200100100	Ministry of Water Resources	90,696,060.57	96,361,847.00	86,106,809.06	10,255,037.94
051400100100	Ministry of Women Affiars	56,510,609.42	65,000,000.00	51,172,289.73	13,827,710.27



NOTE 8

DETAILS OF PERSONNEL COST (contd.)

	JUDICIARY:-				-
032605100100	High Court of Justice	401,821,354.28	500,927,093.00	420,632,871.30	80,294,221.70
032605300100	Sharia Court	384,352,954.66	718,606,203.00	399,514,276.09	319,091,926.91
031801100100	Judicial Service Commission	37,979,525.61	35,000,000.00	27,880,701.80	7,119,298.20
053500100100	Ministry of Environment	136,058,061.10	139,200,000.00	133,600,758.93	5,599,241.07
011103700100	Local Gov't Service Commission	2,755,055.90	4,599,564.00	3,471,121.51	1,128,442.49
014000100100	Office of the State Auditor General	42,765,251.89	49,652,576.00	41,949,725.97	7,702,850.03
014700100100	Civil Service Commission	36,947,702.38	37,217,750.00	36,266,614.22	951,135.78
025000100100	Fiscal Responsibility Commission				-
021600100100	Ministry Animal Health Husbandry and Fisheries	310,131,609.04	427,883,737.00	384,387,837.69	43,495,899.31
023400200100	Office of the Surveyor General				-
	GRAND TOTAL	7,142,234,572.89	8,724,436,887.00	7,551,976,843.82	1,172,460,043.18

NOTE 9

DETAILS OF OVERHEAD COST



HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
		N	N	N	N
011100100100	Government House	2,213,350,305.40	1,814,081,070.00	2,067,034,344.00	(252,953,274.00)
011100100200	Deputy Governor's Office	94,000,000.00	126,500,000.00	96,500,000.00	30,000,000.00
	Executive Office of the Governor				-
011101700100	Cabinet Office	1,672,584,648.08	1,793,254,557.00	2,691,214,268.64	(897,959,711.64)
011101800100	Special Services Department	81,532,764.00	82,781,000.00	82,681,000.00	100,000.00
011101300100	Careers & General Administration	13,117,000.00	24,000,000.00	16,532,000.00	7,468,000.00
055100100100	Ministry for Local Gov't & Chieftancy	6,000,000.00	11,000,000.00	6,000,000.00	5,000,000.00
014000100200	Local Government Audit	1,800,000.00	1,800,000.00	1,800,000.00	-
012500500100	Establishment and Pension	63,101,375.00	132,100,000.00	16,589,600.00	115,510,400.00
025300100100	Ministry of Land and Housing	8,969,500.00	13,600,000.00	10,658,000.00	2,942,000.00
011111300100	Directorate Of Protocol	29,188,000.00	120,700,000.00	24,000,000.00	96,700,000.00
021500100100	Ministry of Agric & Natural Res	12,380,000.00	15,900,000.00	13,600,000.00	2,300,000.00
022200100100	Ministry of Commerce	29,468,000.00	29,600,000.00	9,000,000.00	20,600,000.00
051700100100	Ministry of Education	919,179,436.00	1,197,000,000.00	618,098,589.75	578,901,410.25
051900100100	Ministry of Higher Education	923,970,700.00	112,000,000.00	66,983,129.50	45,016,870.50
022000100100	Ministry of Finance	265,992,469.22	315,000,000.00	94,595,633.97	220,404,366.03
022000300100	Min. Budget & Economic Planning	24,009,666.66	60,100,000.00	23,184,999.96	36,915,000.04
022000700100	Accountant General's Office	32,869,000.00	191,000,000.00	20,030,000.00	170,970,000.00
052100100100	Ministry of Health	252,172,463.00	884,050,000.00	219,035,500.00	665,014,500.00
012300100100	Ministry of Information	19,708,000.00	49,700,000.00	12,720,000.00	36,980,000.00
051300100100	Ministry of Youth Empowerment	45,054,000.00	64,500,000.00	18,530,800.00	45,969,200.00
032600100100	Ministry of Justice	127,042,666.66	360,300,000.00	77,788,999.96	282,511,000.04
023400100100	Ministry of Works & Transport	20,988,000.00	24,450,000.00	10,299,312.00	14,150,688.00
025200100100	Ministry of Water Resources	8,591,000.00	23,050,000.00	23,050,000.00	-
051400100100	Ministry of Women Affairs	19,686,500.00	22,200,000.00	22,190,000.00	10,000.00

NOTE 9

DETAILS OF OVERHEAD COST (contd.)



	JUDICIARY:-				-
032605100100	High Court of Justice	146,212,000.00	91,200,000.00	81,962,303.61	9,237,696.39
032605300100	Sharia Court	111,014,000.00	201,000,000.00	88,313,015.00	112,686,985.00
031801100100	Judicial Service commission	2,208,000.00	5,050,000.00	2,244,000.00	2,806,000.00
053500100100	Ministry of Environment	11,838,000.00	13,400,000.00	6,000,000.00	7,400,000.00
011103700100	Local Gov't Service Commission	12,000,000.00	11,304,688.00	11,300,688.00	4,000.00
014000100100	Office of the State Auditor General	6,465,000.00	13,000,000.00	6,000,000.00	7,000,000.00
014700100100	Civil Service Commission	5,000,000.00	13,850,000.00	12,000,000.00	1,850,000.00
025000100100	Fiscal Responsibility Commission	3,600,000.00	24,000,000.00	3,600,000.00	20,400,000.00
021600100100	Ministry of Animal Health				-
023400200100	Husbandry and Fisheries	10,320,000.00	10,900,000.00	10,500,000.00	400,000.00
023400200100	Office of the Surveyor General		21,800,000.00		21,800,000.00
	GRAND TOTAL	7,193,412,494.02	7,874,171,315.00	6,464,036,184.39	1,410,135,130.61



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

HEAD	MINISTRY/DEPARTMENT	PREV.YEAR 2017	ORIGINAL	CURRENT YEAR	VARIANCE
		ACTUAL	BUDGET 2018	ACTUAL 2018	
CODES		N	N	N	N
025305300100	Kebbi Urban Development Authority	137,216,096.63	150,000,000.00	134,223,668.73	15,776,331.27
012300400100	Kebbi Radio	89,924,886.75	90,000,000.00	105,686,589.98	(15,686,589.98)
051701900100	College of Education Argungu	441,749,636.00	350,000,000.00	448,971,365.00	(98,971,365.00)
051701800100	Polytechnic Dakin Gari	349,936,772.00	350,000,000.00	354,456,772.00	(4,456,772.00)
051705600100	Scholarship Board	5,205,351.41	5,264,284.00	4,910,922.99	353,361.01
011103800100	Pilgrims Welfare Agency	12,751,435.81	15,000,000.00	11,446,103.25	3,553,896.75
	Hospital Management				-
011102700100	N Y S C				-
023100300100	Rural Electricity Board	37,979,127.00	45,000,000.00	31,671,119.65	13,328,880.35
025210200100	Water Board	134,157,676.02	140,000,000.00	133,792,433.25	6,207,566.75
022008001100	Board of Internal Revenue	59,389,838.81	62,000,000.00	68,944,730.73	(6,944,730.73)
021502100100	College of Agriculture Zuru	714,970,984.33	730,000,000.00	707,217,877.48	22,782,122.52
051703100100	Usman Danfodio University Sokoto			36,000,000.00	(36,000,000.00)
032600200100	Law Reform Commission	5,939,454.06	7,500,000.00	6,104,151.32	1,395,848.68
021210200100	Kebbi Agric Development Authority(KARDA)	355,217,893.45	400,000,000.00	373,401,972.02	26,598,027.98
012300200100	History Beruau				-
051701000100	Agency For Adult & NonFormal Education	20,463,057.70	24,300,000.00	19,361,583.58	4,938,416.42
051700800100	Library Board	27,769,316.68	29,000,000.00	32,242,606.52	(3,242,606.52)
	LIASON OFFICES:-				-
011102100100	Liason Office Abuja	3,209,858.25	4,000,000.00	3,294,395.40	705,604.60
011102900100	Liason Office Lagos				-
011102200100	Liason Office Kaduna	4,397,501.89	5,000,000.00	4,007,736.96	992,263.04
011102300100	Liason Office Sokoto	1,502,004.09	2,600,000.00	1,209,071.48	1,390,928.52
052102600100	Sir Yahaya Memorial Hospital	449,306,619.78	475,000,000.00	517,429,365.28	(42,429,365.28)



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

051702600100	Arabic & Islamic Education Board (AIEB)	364,385,615.64	365,000,000.00	374,117,765.58	(9,117,765.58)
025301000100	State Housing Corporation	10,054,384.61	11,500,000.00	8,850,928.68	2,649,071.32
051705700100	Secondary Schools Management Board (SSMB)	1,493,175,561.14	1,500,000,000.00	1,507,967,404.23	(7,967,404.23)
051702800100	College of Preliminary Studies Yauri	217,349,001.27	288,000,000.00	247,084,840.00	40,915,160.00
012300300100	Kebbi Television (KBTv)	100,067,613.64	102,056,757.00	101,782,107.29	274,649.71
025305600100	State Manpower Committee				-
011102400100	Islamic Preaching Board	2,731,818.12	4,500,000.00	2,908,663.20	1,591,336.80
025210300100	RUWATSAN	2,681,391.76	3,500,000.00	2,590,426.08	909,573.92
052110600100	School of Health Technology Jega	106,372,623.40	136,000,000.00	156,192,442.50	(20,192,442.50)
053501600100	Kebbi Environmental Protection Agency (KESEPA)	9,245,463.53	12,500,000.00	10,146,065.62	2,353,934.38
011103600100	Pri.Sch Staff Pension Board	2,421,078.57	2,500,000.00	2,776,757.24	(276,757.24)
052110500100	Community Direct Treatment/Review				-
011103500100	Local Government Pension Board	1,599,181.47	2,500,000.00	1,628,299.44	871,700.56
022205200100	Tourism Board	24,631,464.46	27,500,000.00	23,941,972.75	3,558,027.25
021510900100	Forestry 11 Project	16,724,941.29	22,600,000.00	16,059,138.74	6,540,861.26
014800100100	State Independent Electoral Com. (INEC)	2,526,175.85		2,962,483.44	(2,962,483.44)
022205300100	Birnin Kebbi Central Market	31,529,241.23	32,000,000.00	25,022,966.01	6,977,033.99
021511000100	KASCOM				-
052110400100	School of Nursing and Midwifery	152,839,173.85	153,000,000.00	165,507,187.98	(12,507,187.98)
011102500100	Religious Affairs			35,880,000.00	(35,880,000.00)
025305001100	Project Financial Magt Unit (PFMU)	3,177,646.15		3,316,544.28	(3,316,544.28)
011100800100	Kebbi State Emergency Management Agency (SEMA)				-
051400200100	Social Security Welfare Fund				-

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



051700300100	State Universal Basic Education (SUBEB)	1,435,202,585.43	1,655,000,000.00	1,751,960,707.67	(96,960,707.67)
051702700100	Abdullahi Fodio Islamic Center	59,701,806.86	71,000,000.00	59,044,706.54	11,955,293.46
051702100100	Kebbi State University Aliero	1,346,567,987.00	1,688,000,000.00	1,346,567,988.00	341,432,012.00
052100300100	Primary Health Care Development Agency		3,000,000.00		3,000,000.00
011103300100	State Agency for Control of AIDs/HIV				-
011101000100	Due Process				-
011102100900	Kebbi State Contributory Pension Board			27,336,306.60	(27,336,306.60)
055100200100	Council of Chiefs		2,400,000.00		2,400,000.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	41,726,080.55	46,500,000.00	38,930,929.58	7,569,070.42
022000400100	KBS Bureau of Statistics				-
052110700100	Community and Social Development Project (CSDP)				-
022000500100	Micro Finance Banks Operation		1,815,312.00		1,815,312.00
011200300100	House of Assembly	147,494,313.37	148,129,184.00	341,278,008.89	(193,148,824.89)
011200400100	House of Assembly Service Commission	3,926,615.89	4,000,000.00	3,926,615.89	73,384.11
022000600100	Youth Empowerment Social Support Operation (YESSO)				-
052110300100	Kebbi State Health System Dev. Proj. II			1,492,059.90	(1,492,059.90)
	Kebbi State Medical Centre Kalgo		302,000,000.00		302,000,000.00
	Kebbi State Tsangaya Almajiri School			24,441,974.30	(24,441,974.30)
	Kebbi State Development Fund			1,509,004.92	(1,509,004.92)
	GRAND TOTAL	8,427,219,275.74	9,469,665,537.00	9,279,596,760.97	190,068,776.03



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

HEAD	MINISTRY/DEPARTMENT	PREV.YEAR 2017 ACTUAL N	ORIGINAL BUDGET 2018 N	CURRENT YEAR ACTUAL 2018 N	VARIANCE N
025305300100	Kebbi Urban Development Authority	9,180,000.00	17,050,000.00	12,000,000.00	5,050,000.00
012300400100	Kebbi Radio	4,800,000.00	8,000,000.00	4,800,000.00	3,200,000.00
051701900100	College of Education Argungu	26,000,000.00	40,000,000.00	24,000,000.00	16,000,000.00
051701800100	Polytechnic Dakin Gari	34,000,000.00	60,000,000.00	24,000,000.00	36,000,000.00
051705600100	Scholarship Board	3,000,000.00	3,500,000.00	3,000,000.00	500,000.00
011103800100	Pilgrims Welfare Agency	3,600,000.00	11,100,000.00	3,600,000.00	7,500,000.00
	Hospital Management	146,550,000.00	180,000,000.00	160,200,000.00	19,800,000.00
011102700100	N Y S C	600,000.00		600,000.00	(600,000.00)
023100300100	Rural Electricity Board (REB)	3,600,000.00	4,000,000.00	3,600,000.00	400,000.00
025210200100	Water Board		210,000,000.00		210,000,000.00
022008001100	Board of Internal Revenue (BIR)	22,623,465.89	112,310,000.00	74,273,660.63	38,036,339.37
021502100100	College of Agriculture Zuru	12,000,000.00	24,000,000.00	12,000,000.00	12,000,000.00
051703100100	Usman Danfodio University Sokoto	6,000,000.00	6,000,000.00		6,000,000.00
032600200100	Law Reform Commission	2,400,000.00	2,550,000.00	2,400,000.00	150,000.00
021210200100	Kebbi Agric Development Authority (KARDA)	4,800,000.00	8,500,000.00	4,800,000.00	3,700,000.00
012300200100	History Beruau		3,600,000.00		3,600,000.00
051701000100	Agency For Adult & NonFormal Education	1,800,000.00	2,240,000.00	1,800,000.00	440,000.00
051700800100	Library Board	6,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00
	LIASON OFFICES:-				-
011102100100	Liason Office Abuja	8,500,000.00	12,000,000.00	38,451,000.00	(26,451,000.00)
011102900100	Liason Office Lagos	1,800,000.00	2,275,000.00	1,800,000.00	475,000.00
011102200100	Liason Office Kaduna	2,860,000.00	4,000,000.00	3,920,000.00	80,000.00
011102300100	Liason Office Sokoto	1,800,000.00	3,000,000.00	1,800,000.00	1,200,000.00
052102600100	Sir Yahaya Memorial Hospital	36,000,000.00	72,400,000.00	36,000,000.00	36,400,000.00

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



051702600100	Arabic & Islamic Education Board (AIEB)	24,494,000.00	36,000,000.00	28,650,000.00	7,350,000.00
025301000100	State Housing Corporation	1,800,000.00	2,400,000.00	1,800,000.00	600,000.00
051705700100	Secondary Schools Management Board	102,998,000.00	161,000,000.00	137,601,244.00	23,398,756.00
051702800100	College of Preliminary Studies Yauri	12,000,000.00	64,550,000.00	12,000,000.00	52,550,000.00
012300300100	Kebbi Television (KBTv)	6,600,000.00	18,550,000.00	6,600,000.00	11,950,000.00
025305600100	State Manpower Committee	360,000.00	160,000.00	360,000.00	(200,000.00)
011102400100	Islamic Preaching Board	1,200,000.00	1,550,000.00	1,200,000.00	350,000.00
025210300100	RUWATSAN	1,440,000.00	2,000,000.00	1,440,000.00	560,000.00
052110600100	School of Health Technology Jega	18,000,000.00	21,610,425.00	18,000,000.00	3,610,425.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,400,000.00	3,600,000.00	2,400,000.00	1,200,000.00
011103600100	Pri.Sch Staff Pension Board	2,400,000.00	2,400,000.00	2,400,000.00	-
052110500100	Community Direct Treatment/Review		600,000.00		600,000.00
011103500100	Local Government Pension Board	3,129,920.00	3,600,000.00	9,775,840.00	(6,175,840.00)
022205200100	Tourism Board	1,800,000.00	3,000,000.00	1,800,000.00	1,200,000.00
021510900100	Forestry 11 Project	2,400,000.00	2,400,000.00	2,400,000.00	-
014800100100	State Electoral Commission (INEC)	9,400,000.00	10,000,000.00	6,000,000.00	4,000,000.00
022205300100	Birnin Kebbi Central Market	4,800,000.00	5,000,000.00	4,800,000.00	200,000.00
021511000100	KASCOM	3,000,000.00	3,000,000.00	3,600,000.00	(600,000.00)
052110400100	School of Nursing and Midwifery	19,990,000.00	20,000,000.00	18,000,000.00	2,000,000.00
011102500100	Religious Affairs	43,080,000.00	67,700,000.00	7,200,000.00	60,500,000.00
025305001100	Project Financial Mgmt Unit (PFMU)	4,200,000.00	4,200,000.00	4,200,000.00	-
011100800100	Kebbi State Emergency Management Agency (SEMA)	2,000,000.00	2,500,000.00	1,200,000.00	1,300,000.00
051400200100	Social Security Welfare Fund	3,600,000.00	5,000,000.00		5,000,000.00

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

051700300100	State Universal Basic Education Board (SUBEB)	155,749,000.00	340,000,000.00	93,455,000.00	246,545,000.00
051702700100	Abdullahi Fodio Islamic Center	6,000,000.00	6,900,000.00	6,000,000.00	900,000.00
051702100100	Kebbi State University Aliero	60,000,000.00	280,000,000.00	60,000,000.00	220,000,000.00
052100300100	Primary Health Care Development Agency	12,000,000.00	24,000,000.00	24,000,000.00	-
011103300100	State Agency for Control of AIDS/HIV		10,000,000.00		10,000,000.00
011101000100	Due Process		24,000,000.00	2,803,000.00	21,197,000.00
011102100900	Kebbi State Contributory Pension Board		12,000,000.00		12,000,000.00
055100200100	Council of Chiefs	2,000,000.00	2,000,000.00	2,149,560.00	(149,560.00)
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	60,000,000.00	82,500,000.00	60,000,000.00	22,500,000.00
022000400100	Kebbi State Bureau of Statistics				-
052110700100	Community and Social Development Project (CSDP)		3,088,000.00		3,088,000.00
022000500100	Micro Finance Banks Operation		17,000,000.00		17,000,000.00
011200300100	House of Assembly	589,755,000.00	1,341,530,779.00	533,435,000.00	808,095,779.00
011200400100	House of Assembly Service Commission	10,600,000.00	39,000,000.00	3,600,000.00	35,400,000.00
022000600100	Youth Empowerment Social Support Operation (YESSO)		6,000,000.00		6,000,000.00
052110300100	Kebbi State Health System Dev. Proj. II	1,200,000.00	1,200,000.00	1,200,000.00	-
	Miscellaneous	1,860,000.00		1,860,000.00	(1,860,000.00)
	Kebbi Medical Center Kalgo		113,700,000.00	21,000,000.00	92,700,000.00
	Kebbi State Tsangaya Almajiri School				-
	Kebbi State Development Fund				-
	GRAND TOTAL	1,508,169,385.89	3,540,264,204.00	1,499,974,304.63	2,040,289,899.37

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

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR Actual 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
		N	N	N	N
	JUDICIARY:-				
032605100100	High Court	-	26,000,000.00	10,727,385.12	15,272,614.88
032605300100	Sharia Court of Appeal	-	26,000,000.00	5,259,844.56	20,740,155.44
031801100100	Judicial Service Commission	17,267,211.00	18,581,124.00	21,332,957.30	(2,751,833.30)
014000100100	Office of the Auditor General	5,259,844.56	5,553,017.00	5,259,844.56	293,172.44
014700100100	Civil Service Commission	28,442,864.00	28,720,121.00	27,336,306.72	1,383,814.28
032600200100	Law Reform Commission	17,517,686.04	17,718,245.00	-	17,718,245.00
022000700100	Pension & Gratuities	6,152,869,267.89	6,600,000,002.00	4,727,472,090.19	1,872,527,911.81
011103700100	Local Government Service Commission	14,132,945.80	28,720,121.00	22,023,339.60	6,696,781.40
014000100200	Local Government Audit	5,259,844.56	5,552,956.00	5,259,844.56	293,111.44
022000700100	Payment of Allowance to Board Members	6,000,000.00	6,000,000.00		6,000,000.00
011200400100	House of Assembly Service Commission	31,442,864.00	39,596,014.00	27,336,306.72	12,259,707.28
014800100100	Kebbi State Independent Electoral Commission	44,783,424.00	47,872,572.00	27,336,306.60	20,536,265.40
011102100900	State Contributory Pension Commission	-	28,720,021.00	27,336,306.60	1,383,714.40
014800100100	Fiscal Responsibility Commission	-	39,596,012.00		39,596,012.00



NOTE 11

DETAILS OF CONSOLIDATED REVENUE FUND CHARGES (contd.)

011102100900	SUNDRY CONTRIBUTIONS	-			-
025000100100	Provision for payment of salaries & Allowances of				-
022000700100	the Governor & Political Office holders	88,010,653.68	120,000,000.00	211,532,971.56	(91,532,971.56)
022000700100	Provision of Adjustment of Salaries & Allowances	-	215,600,000.00		215,600,000.00
022000700100	House of Assembly Members Allowance	66,486,789.72	240,000,000.00	182,584,713.00	57,415,287.00
022000700100	Leave Grant	606,423,630.74	102,938,749.00	610,722,300.72	(507,783,551.72)
022000700100	Constituency Support		50,000,000.00		50,000,000.00
	TOTAL CRF CHARGES (PERSONNEL COST)	7,083,897,025.99	7,647,168,954.00	5,911,520,517.81	1,735,648,436.19
022000700100	Loan Repayment & Interest(External Loan)	584,832,940.81	1,084,832,940.00	461,645,217.32	623,187,722.68
022000700100	Staff Housing Loan Senior/Junior		118,855,000.00		118,855,000.00
022000700100	Motor Vehicle Refurbishing Advance			113,000,000.00	(113,000,000.00)
022000700100	Other Internal Loan Repayment	3,170,873,289.72	4,241,440,041.00	3,186,665,796.00	1,054,774,245.00
	SUNDRY CONTRIBUTIONS				-
022000700100	10% Locally Generated Revenue Payment to L.G		200,000,000.00	128,411,423.75	71,588,576.25
022000700100	5% Contribution to Council of Chief	2,149,560.00	10,000,000.00	2,149,560.00	7,850,440.00
022000700100	State Gov't Contribution S S W F	51,178,685.24	85,000,000.00	84,662,224.84	337,775.16
	TOTAL CRF CHARGES (OVERHEAD COST)	3,809,034,475.77	5,740,127,981.00	3,976,534,221.91	1,763,593,759.09
	GRAND TOTAL	10,892,931,501.76	13,387,296,935.00	9,888,054,739.72	3,499,242,195.28



NOTE 12 **DETAILS OF CAPITAL EXPENDITURE**

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
	<u>ECONOMIC SECTOR</u>	N	N	N	N
021500100100	Ministry of Agriculture including Irrigation	7,222,928,313.00	12,798,643,291.00	5,630,838,787.99	7,167,804,503.01
021600100100	Ministry of Animal Health Husbandry and Fisheries	750,887,474.00	1,491,433,445.00	56,365,690.00	1,435,067,755.00
053500100100	Ministry of Environment (Forestry)	40,885,000.00	951,702,391.00	26,670,000.00	925,032,391.00
022200100100	Ministry of Commerce & Industries (Manufacturing)	123,248,224.00	3,415,000,000.00	45,347,752.00	3,369,652,248.00
023100300100	Rural Electrification Board (Power Supply)	1,124,877,001.00	1,555,000,000.00	1,506,930,224.67	48,069,775.33
023400100100	Ministry of Works & Transport	18,490,108,519.21	22,694,300,000.00	15,356,850,139.36	7,337,449,860.64
	TOTAL ECONOMIC SECTOR	27,752,934,531.21	42,906,079,127.00	22,623,002,594.02	20,283,076,532.98
	<u>SOCIAL DEVELOPMENT SECTOR</u>				
051700100100	Ministry of Education	6,642,597,662.91	11,786,822,983.00	5,807,345,359.33	5,979,477,623.67
051900100100	Ministry of Higher Education	2,229,704,163.00	5,047,000,000.00	2,003,635,179.09	3,043,364,820.91
051702100100	State University Aliero		520,000,000.00	27,432,244.00	492,567,756.00
051700300100	State Universal Basic Education (UBE) Board	3,529,445,359.00	3,600,000,000.00	33,488,310.40	3,566,511,689.60
052100100100	Ministry of Health	2,326,947,408.00	4,021,000,000.00	1,599,196,973.88	2,421,803,026.12
052100300100	Primary Health Care Development Agency		965,388,411.00	113,338,281.10	852,050,129.90
011103300100	State Agency for Control of Aids		50,000,000.00		50,000,000.00
012300100100	Ministry of Information	541,987,235.00	1,730,000,000.00	154,133,074.20	1,575,866,925.80



NOTE 12

DETAILS OF CAPITAL EXPENDITURE (contd.)

051300100100	Ministry of Youth and Social Development	155,412,172.00	660,000,000.00	201,742,865.00	458,257,135.00
	TOTAL SOCIAL DEVELOP. SECTOR	15,426,093,999.91	28,380,211,394.00	9,940,312,287.00	18,439,899,107.00
	<u>REGIONAL SECTOR</u>				
025200100100	Ministry of Water Resources and Rural Development	3,188,636,617.91	6,342,500,000.00	2,306,140,135.82	4,036,359,864.18
025300100100	Ministry of Land & Housing	3,239,619,245.00	4,040,899,581.00	1,559,853,173.19	2,481,046,407.81
055100100100	Ministry for Local Government & Chieftancy		52,800,000.00		52,800,000.00
	TOTAL REGIONAL SECTOR	6,428,255,862.91	10,436,199,581.00	3,865,993,309.01	6,570,206,271.99
	<u>ADMINISTRATION SECTOR</u>				
011101300100	Office of The Secretary to the State Government (SSG)	7,890,616,674.27	14,453,920,643.00	6,941,908,224.62	7,512,012,418.38
012500100100	General Administration	136,941,000.00	637,000,000.00	67,237,231.80	569,762,768.20
012400700100	Fire Service	9,255,000.00	378,000,000.00		378,000,000.00
022000100100	Ministry of Finance	1,456,987,848.00	5,662,000,000.00	1,074,196,259.19	4,587,803,740.81
022000300100	Ministry of Budget & Economic Planning	415,623,000.00	3,086,500,000.00	8,500,000.00	3,078,000,000.00
032600100100	Ministry of Justice	10,500,000.00	7,600,000.00	109,578,500.00	(101,978,500.00)
032605100100	High Courts	39,503,572.00	327,000,000.00	104,667,743.50	222,332,256.50
032605300100	Sharia Courts	18,536,818.00	490,000,000.00	74,752,000.00	415,248,000.00
051400100100	Ministry of Women Affairs & Social	87,910,500.00	548,959,024.00	720,259,882.28	(171,300,858.28)
011200300100	Kebbi State House of Assembly		510,000,000.00	798,332,548.84	(288,332,548.84)
011200400100	Kebbi State House of Assembly Service		32,000,000.00	2,557,500.00	29,442,500.00
011103000100	CONTINGENCY FUND		590,259,730.00		590,259,730.00
	TOTAL ADMINISTRATION SECTOR	10,065,874,412.27	26,723,239,397.00	9,901,989,890.23	16,821,249,506.77
	GRAND TOTAL	54,543,226,869.11	108,445,729,499.00	46,331,298,080.26	62,114,431,418.74

NOTE 13**DETAILS OF DIVIDENDS RECEIVED**

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
1	12/9/2018	UBA PLC	572,373.00
2	23/4/2018	UBA DIVE	1,860,212.25
3	27/3/2018	AFRI PEODENTIAL	24,689.24
4	29/3/2018	AFRI LAND DIV. 4	9,539.46
5	28/3/2018	UNITED CAPITAL PLC	21,412,341.20
6	22/3/2018	LEGACY PENSION FUND MANAGEMENT	20,435,505.24
7	16/5/2018	INAPCO CIV.55	1,772,959.50
8	25/5/2018	FIDELITY BANK PLC DIV . 13	6.04
9	25/5/2018	FIDELITY BANK PLC DIV . 13	132,769.89
10	25/5/2018	FIDELITY BANK PLC DIV . 13	260,356.73
11	25/5/2018	FIDELITY BANK PLC DIV . 13	415,800.00
12	11/8/2018	FCMB GROUP PLC	1,282,688.00
13	12/9/2018	LARFAGE AFRICA PLC	485,857.05
14	27/9/2018	LARFAGE AFRICA PLC	565,191.90
15	16/5/2018	FBN HOLDINGS PLC	1,409,419.58
16	7/10/2018	GUARANTY TRUST BANK PLC	383,522.00
17	23/10/2018	CONOIL PLC	205,943.85
18	7//11/2018	PZ CUSSIONS PLC	336,913.65
		TOTAL	51,566,088.58

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

S/NO	BANKS	ORIGINAL	CURRENT YEAR	VARIANCE
		BUDGET 2018	ACTUAL 2018	
1	CBN/UBA Commercial Agricultural Loan	5,000,000,000.00		
2	Budget Support Facility	8,674,708,001.00		
3	CBN Medium-Small-Medium Enterprises Development Programme (MSMETD)	2,000,000,000.00		
4	Commercial Bank Loan for Solid Miniral Sector	4,000,000,000.00		
5	Bank Loan for Hotels Rehabilitation	1,250,000,000.00		
6	BOI Real Sector Funds	4,000,000,000.00		
7	JAIZ Bank Loan for Empowerment	2,000,000,000.00		
8	FGN Infrastructure Support Facility	1,700,000,000.00		
	TOTAL	28,624,708,001.00		

NOTE 15**DETAILS OF EXTERNAL LOAN REPAYMENT**

S/NO	MONTH	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	JANUARY	90,402,745.00	36,342,977.01	54,059,767.99
2	FEBRUARY	90,402,745.00	38,342,977.01	52,059,767.99
3	MARCH	90,402,745.00	38,695,926.33	51,706,818.67
4	APRIL	90,402,745.00	38,695,926.33	51,706,818.67
5	MAY	90,402,745.00	38,695,926.33	51,706,818.67
6	JUNE	90,402,745.00	38,695,926.33	51,706,818.67
7	JULY	90,402,745.00	38,695,926.33	51,706,818.67
8	AUGUST	90,402,745.00	38,695,926.33	51,706,818.67
9	SEPTEMBER	90,402,745.00	38,695,926.33	51,706,818.67
10	OCTOBER	90,402,745.00	38,695,926.33	51,706,818.67
11	NOVEMBER	90,402,745.00	38,695,926.33	51,706,818.67
12	DECEMBER	90,402,745.00	38,695,926.33	51,706,818.67
	TOTAL	1,084,832,940.00	461,645,217.32	623,187,722.68

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

S/NO	MONTH	ORIGINAL	CURRENT YEAR	VARIANCE
		BUDGET 2018	ACTUAL 2018	
1	JANUARY	353,453,336.75	264,239,440.81	89,213,895.94
2	FEBRUARY	353,453,336.75	264,239,440.81	89,213,895.94
3	MARCH	353,453,336.75	264,239,440.81	89,213,895.94
4	APRIL	353,453,336.75	264,239,440.81	89,213,895.94
5	MAY	353,453,336.75	264,239,440.81	89,213,895.94
6	JUNE	353,453,336.75	264,239,440.81	89,213,895.94
7	JULY	353,453,336.75	264,239,440.81	89,213,895.94
8	AUGUST	353,453,336.75	268,187,567.38	85,265,769.37
9	SEPTEMBER	353,453,336.75	264,239,440.81	89,213,895.94
10	OCTOBER	353,453,336.75	268,187,567.38	85,265,769.37
11	NOVEMBER	353,453,336.75	268,187,567.38	85,265,769.37
12	DECEMBER	353,453,336.75	268,187,567.38	85,265,769.37
	TOTAL	4,241,440,041.00	3,186,665,796.00	1,054,774,245.00

NOTE 17**BANKS BALANCES**

S/NO.	NAME OF BANKS	TOTAL AMOUNT
1	U. B. A. Infrastructure	345,818.64
2	U. B. A. Main Account	4,352,153,582.47
3	U.B.A. Treasury Single Account (TSA)	8,315,853.49
4	U. B. A. Paris Club Refund	17,066,588,296.60
5	U.B.A. CACS Account	552,093,607.20
6	Heritage Bank Main	304,167.65
7	Heritage Bank Feeding	363,553.31
8	Zenith Bank Salary	277,719,161.08
9	Zenith Bank Civilian Pension	32,717,292.39
10	Zenith Bank Bail Out	1,876,082.30
11	Zenith Bank Retention Deposit Account	292,161,941.28
12	FBN Kebbi State BIR Deposit	195,209,999.76
13	Eco Bank (1) VAT Account	692,824,723.19
14	Eco Bank A. Gs Recovery Fund	19,215,742.54
15	Access Bank Main	22,125,791.20
16	Access Bank ECA Backed Loan Dedicated Account)	29,835,999.28
17	Jaiz Bank A.Gs Main	747,907,982.79
18	Jaiz Bank A.Gs Main II	10,016,311.69
19	KBHS A. Gs Main Account	139,358.27
20	KBHS & L Sales of Govt. Qtrs	238,813,208.99
21	KBHS& L Staff Housing Loan	23,464,663.01
22	G T B Main Account	35,652,591.54
23	G T B Fertilizer Account	10,369,068.48
	TOTAL	24,610,214,797.15



NOTE 18

DETAILS OF SPECIAL IMPREST

S/NO	MINISTRIES/DEPARTMENT	AMOUNT
1	Ministry Of Information	248,176,362.00
2	Ministry Of Youth & Sport	170,826,435.00
3	Ministry Of Health	313,747,121.75
4	Ministry Of Education	534,480,979.30
5	Ministry Of Commerce	13,951,400.00
6	Ministry Of Land	168,289,304.00
7	Ministry Of Women Affairs	598,100,806.00
8	Ministry Of Environment	67,170,000.00
9	Cabinet Office	1,773,867,787.99
10	Ministry of Agriculture	146,602,739.00
11	Ministry of Animal Husbandry	23,500,000.00
12	Establishment & Pension	4,000,000.00
13	Arabic & Islamic Education Board	29,026,249.00
14	General Aministration	45,200,595.00
15	KB TV	5,000,000.00
16	Ministry of Finance	84,700,000.00
17	Government House	324,326,645.00
18	Ministry Of Water Resources	113,738,871.45
19	Ministry of Budget	205,603,200.00
20	Special Services	265,980,000.00
21	Sir Ahmadu Bello Int. Airport	1,740,000.00
22	Ministry of Higher Education	32,355,486.00
23	Kebbi Radio	3,929,000.00
24	SURE P.	10,090,650.00
25	SSMB	700,000.00
26	Kebbi State Contributory Pension	4,000,000.00
27	Social Security	37,926,250.00
28	KARDA	5,415,000.00
29	KESEPA	7,585,000.00
	TOTAL	5,174,312,981.49

NOTE 19

DETAILS OF INVESTMENT



S/NO	YEAR	COMPANY	INITIAL SHARE	BONUS/ADDI TIONAL/ DECREASE	TOTAL SHARE HOLDINGS	PRINCE	PRESENT VALUE IN NAIRA
A		<u>BANK SECTOR</u>	N	N	N	N	N
1	1995	FIRST BANK PLC	6,521,389.00		6,521,389.00	6.90	44,997,584.10
2	1995	UNION BANK PLC	581,311.00	415,222.00	996,533.00	5.33	5,311,520.89
3	1995	UBA BANK	2,679,540.00		2,679,540.00	10.30	27,599,262.00
4	1994/95/2005	FIDELITY BANK PLC	8,171,037.00		8,171,037.00	2.45	20,019,040.65
5	2004	GUARANTY TRUST BANK PLC	1,420,452.00		1,420,452.00	4.53	6,434,647.56
6	2004	FCMB PLC	434,958.00		434,958.00	1.41	613,290.78
7	1995/2002/2005	STERLING BANK PLC	3,871,887.00		3,871,887.00	1.03	3,988,043.61
8		UNION BANK PLC	8,385.00		8,385.00	6.43	53,915.55
9	1995	SAVANNAH BANK PLC	500,000.00		500,000.00	0.50	250,000.00
10	1992/2010	UNITY BANK PLC	53,177,782.00		53,177,782.00	0.53	28,184,224.46
11	2007	JAIZ BANK	3,000,000.00		3,750,000.00	63.00	236,250,000.00
		SUB TOTAL					373,701,529.60
B		<u>DEVELOPMENT FINANCE SECTOR</u>			-		-
1	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00		200,321,804.00	1.00	200,321,804.00
2	1994	URBAN DEV. BANK PLC	5,161,290.00		5,161,290.00	1.00	5,161,290.00
3	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00		727,500.00	0.50	363,750.00
4	2010/11	Aso Saving/Loan PLC	40,000,000.00		40,000,000.00	0.50	20,000,000.00
5	2005/2006	ATLASS PORTFOLIO LTD	121,430,500.00		121,430,500.00	0.50	60,715,250.00
6	2004/2011/2014	LEGACY PENSION FUND LTD	27,889,932.00	493.15	27,890,425.15	3.74	104,310,190.06
7	2011/2012	UBA CAPITAL Plc	385,436.00		385,436.00	3.69	1,422,258.84
8	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00		96,359.00	4.21	405,671.39
		SUB TOTAL					392,700,214.29

NOTE 19

DETAILS OF INVESTMENT (CONTD.)



C		<u>INSURANCE SECTOR</u>					
	1992	INTERCON. WAPIC PLC	213,706.00		213,706.00	0.50	106,853.00
	10/6/1972	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.50	612,858.00
	10/9/1975	UNIC INSURANCE	104,532.00		104,532.00	0.50	52,266.00
		SUB TOTAL					771,977.00
D		<u>BUILDING MATERIALS SECTOR</u>					
	1975/2010	CEMENT CO. NORTHERN NIG. PLC	61,380,000.00		61,380,000.00	9.35	573,903,000.00
	2000	LAFARGE (WAPCO) PLC	1,000,990.00		1,000,990.00	45.00	45,044,550.00
	2010	DANGOTE CEMENT PLC	30,800.00		30,800.00	230.00	7,084,000.00
		SUB TOTAL					626,031,550.00
E		<u>TELECOM SECTOR</u>					
	1994/95	INTERCELLULAR PLC	48,195,000		48,195,000.00	1.00	48,195,000.00
		SUB TOTAL					48,195,000.00
F		<u>CONSTRUCTION SECTOR</u>					
	1992	ROADS NIG PLC	661,333.00		661,333.00	6.6	4,364,797.80
	2009	Costain West Africa PLC	90,000.00		90,000.00	0.5	45,000.00
		SUB TOTAL					4,409,797.80
G		<u>REAL ESTATE SECTOR</u>					
	1998	UACN PROPERTY PLC	137,500.00	171,815.00	309,315.00	2.67	825,871.05
	2012SCH	(consolidated scheme shares) UBA PLC AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
		SUB TOTAL					1,208,509.39
H		<u>CONGLOMERATES SECTOR</u>					
	1998	AG. LEVENTIS NIG. PLC	628,024.00		628,024.00	1.70	1,067,640.80
	16/11/79	JOHN HOLT PLC	1,196,715.00		1,196,715.00	50.00	59,835,750.00
	14/12/88	UNILEVER PLC	520,000.00		520,000.00	40.22	20,914,400.00
	14/12/88	UACN PLC	757,885.00		757,885.00	16.90	12,808,256.50

NOTE 19

DETAILS OF INVESTMENT (CONTD.)



	14/8/73	CFAO NIG. PLC	226,914.00		226,914.00	50.00	11,345,700.00
	14/12/88	P.Z IND. PLC	748,697.00		748,697.00	20.60	15,423,158.20
	1988	Nestle Foods PLC	15,000.00		15,000.00	1,485.00	22,275,000.00
		SUB TOTAL					143,669,905.50
I		<u>AUTOMOBILE/TYRE SECTOR</u>					
	1/11/1977	DUNLOP NIG PLC	1,250,827.00		1,250,827.00	0.5	625,413.50
		SUB TOTAL					625,413.50
J		<u>PETROLEUM MARKET SECTOR</u>					
	1994/95/12/14	OANDO PLC	768,770.00	185,814.00	954,584.00	5.99	5,717,958.16
	1994/95	CON OIL PLC	73,815.00		73,815.00	28.00	2,066,820.00
	14/12/88	MOBIL PLC	25,000.00	30,000.00	55,000.00	186.96	10,282,800.00
	2000	Forte (AFRICAN PETROLEUM PLC)	89,602.00	89,602.00	179,204.00	43.48	7,791,789.92
	2000	ETERNAL OIL	25,590.00		25,590.00	4.49	114,899.10
		SUB TOTAL					25,974,267.18
K		<u>AGRICIAGRO ALLIED SECTOR</u>					
		ARABLE CROP DEV. MARKETING CO.	8,330,000.00		8,330,000.00	1.00	8,330,000.00
		SUB TOTAL					8,330,000.00
L		<u>INDUSTRIAL/DOMESTIC SECTOR</u>					
	10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00		742,709.00	1.00	742,709.00
	14/12/88	KADUNA TEXTILE LTD	162.00		162.00	1.00	162.00
	1978	ZAMFARA TEXTILES LTD	763,200.00		763,200.00	1.00	763,200.00
		SUB TOTAL					1,506,071.00
		<u>POWER SECTOR</u>					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00		12,332,739.00	1.00	12,332,739.00
		SUB TOTAL					12,332,739.00
		GRAND TOTAL					1,639,456,974.26

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

S/NO	DESCRIPTION	AMOUNT OUTSTANDING AS AT 31/12/2018
		N
1	Housing Scheme Kalgo Quarters	170,522,500.00
2	KB Housing Scheme 2nd Aliero Quarters	222,148,520.42
3	Housing Loan Cash Granted	4,322,257.30
4	Car Loan for Political Office Holders	16,205,705.00
	TOTAL	413,198,982.72

NOTE 21**DETAILS OF EXTERNAL LOANS**

S/NO	CREDITOR	DESCRIPTION OF LOAN/ MULTILATERAL DEBTS	OUTSTANDING BAL. AS AT 31/12/2018 IN USD	OUTSTANDING BAL. AS AT 31/12/2018 IN NAIRA
		PROJECT		
1	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)USD	418,725.31	143,823,769.48
2	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)FRF(EUR)	684,579.16	268,361,876.51
3	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)CHF	43,934.24	17,223,100.76
4	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)DEM(EUR)	3,395,310.39	1,125,986,784.64
5	AFDF	Kebbi State Health Service Rehabilitation Project ADF(18%)EUR	2,912,256.54	971,179,310.96
6	IDA	Kebbi State Community Based Poverty Reduction IDA	9,979,949.83	4,730,596,018.92
7	IDA	Kebbi State Health System Development IDA	3,225,972.67	1,536,659,821.63
8	IDA	Kebbi State National Fadama II IDA	5,367,370.99	2,600,705,939.49
9	IDA	Kebbi State HIV/AIDS Programme IDA	1,835,751.23	877,470,730.43
10	IDA	Kebbi State Community and Social Development Project	4,474,898.83	2,471,039,133.93
11	IDA	Kebbi State Health System Development Project(Additional Financing)	2,683,518.28	1,420,091,038.59
12	IDA	Kebbi State Third National Fadama Development Project IDA	4,178,206.72	2,359,934,719.59
13	IFAD	Kebbi State Community Based Agric & Rural Dev. Project IFAD XDR	3,368,873.42	2,971,615,866.31
14	IDA	Kebbi State Second HIV/AIDS Programme Dev. Project	3,036,187.12	1,436,845,192.67
		TOTAL	45,605,534.73	22,931,533,303.91

NOTE 22**INTERNAL LOANS PAYABLE**

S/NO	LOAN DETAILS	AMOUNT
1	Excess Crude Account Backed Loan	9,460,764,516.68
2	Kebbi Home Saving & Loan	1,022,732,906.66
3	Budget Support Facility	16,869,000,000.00
4	Salary Bailout	6,725,286,141.99
5	Commercial Agric. Credit Scheme	2,691,621,876.89
6	Contractors Arrears	26,262,396,072.51
7	Pension and Gratuity Arrears	4,410,431,671.83
	TOTAL	67,442,233,186.56

NOTE 23
TOTAL REVENUE COLLECTED BY MINISTRIES, DEPARTMENT AND AGENCIES MDA's


SUB HEARD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2017	ORIGINAL BUDGET 2018	CURRENT YEAR ACTUAL 2018	VARIANCE
1	Board of Internal Revenue	3,584,386,423.70	4,560,700,000.00	4,025,916,386.50	534,783,613.50
2	Judiciary	9,760,578.36	16,210,000.00	9,127,565.00	7,082,435.00
3	Ministry of Agriculture	48,645,925.00	1,067,268,012.00	123,728,384.57	943,539,627.43
4	Ministry of Works	8,749,503.31	40,000.00	580,794.57	(540,794.57)
5	Ministry of Health	644,000.00	1,010,000.00	791,090.00	218,910.00
6	Ministry of Finance	227,364,984.98	88,778,814.00	169,060.61	88,609,753.39
7	Ministry of Justice	3,684,508.15	100,000,000.00	599,777.47	99,400,222.53
8	Ministry of Education	2,568,176.78	3,400,000.00	2,653,000.00	747,000.00
9	Ministry of Land & Housing	53,476,661.00	63,320,504.00	56,700,711.77	6,619,792.23
10	Ministry of Information	-			-
11	Ministry of Youth & Sports				
12	Ministry of Environment	953,000.00	10,889,320.00	468,500.00	10,420,820.00
13	Ministry of Commerce	5,110,493.00	6,000,000.00	2,552,700.00	3,447,300.00
14	Cabinet Office	-			-
15	Water Board	136,428,743.19	287,350,000.00	197,945,674.47	89,404,325.53
16	KARDA	1,045,170.00			-
17	KASCOM			151,361,164.00	
18	Kebbi Radio	6,238,344.00	7,000,000.00	4,733,747.59	2,266,252.41
19	Kebbi Television	723,000.00	1,600,000.00	204,000.00	1,396,000.00
20	Housing Corporation	1,991,915.00	5,300,000.00	1,926,000.00	3,374,000.00
21	B/Kebbi Central Market	2,829,400.00	1,900,000.00	2,456,190.00	(56,190.00)
22	State University Aliero	154,051,220.00	50,000,000.00	2,105,000.00	47,895,000.00
23	Civil Service Commission				-
24	School of Health Tech Jega	10,031,800.00	6,500,000.00	23,271,330.00	(16,771,330.00)
25	College of Education Argungu	13,281,000.00	4,000,000.00	106,640,850.00	(102,640,850.00)


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

26	College of Basic Studies Yauri	1,919,280.00	1,920,000.00	26,658,670.00	(24,738,670.00)
27	College of Agriculture Zuru	2,053,194.50	3,600,000.00	10,167,330.00	(6,567,330.00)
28	Forestry 11 project	900,200.00	140,000.00	347,800.00	(207,800.00)
29	Control Post Consultant		10,000,000.00		10,000,000.00
30	Board of Survey	45,458,500.67	50,000.00	1,893,000.00	(1,843,000.00)
31	Hotel & Tourism Board	2,111,300.00	15,000,000.00	7,175,381.70	7,824,618.30
32	Argungu Fishing Festival	-			-
33	Kebbi Hotel Abuja	40,000,000.00	20,000,000.00		20,000,000.00
34	Office of the Auditor General	20,000.00	30,000.00	20,000.00	10,000.00
35	School of Nursing & Midwifery	7,506,505.00	1,150,000.00	31,746,300.00	(30,596,300.00)
36	Scholarship Board	300,000.00		1,500,000.00	(1,500,000.00)
37	Government Printing Press	-			-
38	Abduiiahi Fodio Islamic Center	-	10,000,000.00	14,110,000.00	(4,110,000.00)
39	KUDA	3,802,400.00	6,350,000.00	7,554,244.07	(1,204,244.07)
40	Quarry Golongo	-			-
41	Tenders Board	265,586.75	8,500,000.00	231,700.00	8,268,300.00
42	Sir Yahaya Hospital	39,438,770.20	25,000,000.00	15,425,675.00	9,574,325.00
43	Polytechnic D/Gari	2,324,000.00	1,100,000.00	3,041,260.00	(1,941,260.00)
44	General Hospital Suru	215,550.00		103,869.00	(103,869.00)
45	R. E. B	-			-
46	Sir Ahmadu Bello Int. Airport	1,648,600.00	26,880,000.00	36,026,369.00	(9,146,369.00)
47	Argungu General Hospital	299,270.00		384,634.00	(384,634.00)
48	Yauri General Hospital	29,740.00		971,283.00	(971,283.00)
49	Kamba General Hospital	242,710.00		343,270.00	(343,270.00)
50	Wara General Hospital	52,040.00		194,220.00	(194,220.00)
51	Kangiwa General Hospital	163,850.00		294,362.58	(294,362.58)
52	Bunza General Hospital	1,360,371.00		1,903,900.00	(1,903,900.00)
53	Augie General Hospital	95,550.00		81,756.73	(81,756.73)



NOTE 23

TOTAL REVENUE COLLECTED BY MDA's (CONTD.)

54	Mahuta General Hospital	103,300.00		125,000.00	(125,000.00)
55	KESEPA	50,000.00		60,000.00	(60,000.00)
56	Ministry of Water Resources	468,600.00		1,863,600.00	(1,863,600.00)
57	Ministry of Animal Health & Husb.	-	550,000.00	33,000.00	517,000.00
58	Kebbi Investment Company	-		5,500.00	(5,500.00)
59	Ministry of Higher Education	89,000.00			-
60	General Hospital Senchi	158,750.00		69,000.00	(69,000.00)
61	General Hospital Bagudo	111,500.00		278,600.00	(278,600.00)
62	General Hospital Gwandu	628,210.00		675,350.00	(675,350.00)
63	General Hospital Illo	122,600.00		133,900.00	(133,900.00)
64	General Hospital Jega	288,430.00		293,154.00	(293,154.00)
65	General Hospital-Kaoje	110,010.00		78,025.00	(78,025.00)
66	General Hospital Maiyama	30,510.00		148,650.00	(148,650.00)
67	General Hospital Ribah	43,420.00		200,531.00	(200,531.00)
68	General Hospital Shanga	174,160.00		250,450.00	(250,450.00)
69	General Hospital Bena	68,100.00		140,300.00	(140,300.00)
70	General Hospital Wasagu	139,240.00		124,285.00	(124,285.00)
71	General Hospital Zauru	28,640.00		316,510.00	(316,510.00)
72	General Hospital Kambaza	49,150.00		187,750.00	-
73	General Hospital Zuru	449,640.00		778,900.00	(778,900.00)
74	Hafsat Eye Clinic	200,790.00		1,203,720.00	(1,203,720.00)
75	General Hospital Aliero			269,528.00	(269,528.00)
76	General Hospital Dirin Daji			250,101.00	(250,101.00)
77	General Hospital Koko			191,000.00	
78	General Hospital Dakin Gari			177,000.00	
	GRAND TOTAL	4,425,486,314.59	6,411,536,650.00	4,881,960,805.63	1,529,575,844.37

