



**KANO STATE GOVERNMENT**  
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT

**ACCOUNTANT GENERAL'S REPORT**  
WITH IPSAS ACCRUAL  
**FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED — 31ST DECEMBER, 2025



 **GOVERNANCE**

 **INFRASTRUCTURE**

 **HEALTH**

 **EDUCATION**



INTEGRITY, ACCOUNTABILITY & TRANSPARENCY  
IN THE PUBLIC FINANCIAL MANAGEMENT

**2025**



# **KANO STATE GOVERNMENT**

*Ministry Of Finance & Economic Development*

## **ACCOUNTANT GENERAL'S REPORT** WITH IPSAS ACCRUAL FINANCIAL STATEMENTS

**FOR THE YEAR ENDED**

**31ST DECEMBER, 2025**

Prepared by

Office of the Accountant General  
Ministry of Finance & Economic Development  
Kano State.



*kano my city, my state*



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## KANO STATE GOVERNMENT

*Ministry Of Finance  
& Economic Development*







## KANO STATE GOVERNMENT

Ministry Of Finance  
& Economic Development



# PROFILE

### EXECUTIVE GOVERNOR

His Excellency,

**Engr. Abba Kabir Yusuf**

*Government House, Kano, Kano State*

### DEPUTY GOVERNOR

His Excellency,

**Alhaji Murtala Sule Garo**

*Office of the Deputy Governor, Kano, Kano State*

### COMMISSIONER FOR FINANCE

**Dr. Isma'il Aliyu Danmaraya**

*Ministry of Finance and Economic Development, Kano, Kano State*

### ACCOUNTANT GENERAL

**Hajiya Jamila Magaji Abdullahi, FCNA, ACTI**

*Office of the Accountant General, Treasury House,*

*Ministry of Finance & Economic Development, Kano State.*

### DIRECTOR TREASURY

**Muhammad Yahya Liman, CNA, FCICN, ACFCN**

*Ministry of Finance and Economic Development, Kano, Kano State*

### DIRECTOR FINAL ACCOUNT

**Rabiu Abdullahi, CNA, ACTI, FCMC**

*Ministry of Finance and Economic Development, Kano, Kano State*

HIS EXCELLENCY  
**ENGR. ABBA  
KABIR YUSUF**  
*Executive Governor, Kano State*





HIS EXCELLENCY

**MURTALA  
SULE GARO**

*Deputy Governor, Kano State*



HON. COMMISSIONER

**DR. ISMA'IL  
ALIYU DANMARAYA**

*Ministry of Finance & Economic Development*





ACCOUNTANT GENERAL

**JAMILA M.  
ABDULLAHI,**  
(FCNA, ACTI)

*Ministry of Finance & Economic Development*



DIRECTOR TREASURY

**MUHAMMAD  
YAHYA LIMAN**

(CNA, FCICN, ACFCN)

*Ministry of Finance & Economic Development*



DIRECTOR FINAL ACCOUNT

**RABI'U  
ABDULLAHI**  
(CNA, ACTI, FCMC)

*Ministry of Finance & Economic Development*





# TECHNICAL TEAM



**RABIU ABDULLAHI,**  
(CNA, ACTI, FCMC)  
DIRECTOR FINAL ACCOUNT,  
MINISTRY OF FINANCE, KANO STATE



**RABBAHA IBRAHIM, CNA.**  
FINAL ACCOUNT DEPARTMENT  
MINISTRY OF FINANCE KANO STATE



**ABDULLAHI ATIKU, CNA.**  
FINAL ACCOUNT DEPARTMENT  
MINISTRY OF FINANCE KANO STATE



**FATIMA UBA IDRIS, CNA.**  
FINAL ACCOUNT DEPARTMENT  
MINISTRY OF FINANCE KANO STATE



**MUKHTAR DALHA FAGGE, CNA.**  
FINAL ACCOUNT DEPARTMENT  
MINISTRY OF FINANCE KANO STATE



**NASIRU MUHAMMAD, CNA.**  
FINAL ACCOUNT DEPARTMENT  
MINISTRY OF FINANCE KANO STATE



1920 x 1080i  
HDMI

# Health & Wellness Tips and Inspiration Age 40 – 60

**Dr Fatima Damagum**  
Consultant Family Physician  
Abimbola Jethi Teaching Hospital, Lagos,  
27<sup>th</sup> May 2023



DATE: 12TH JUNE 2025  
TIME: 10:00AM B DUMPTI

MINISTRY ACCOUNTANT'S CONFERENCE  
HALL, KANO STATE SECRETARIAT



OFFICE OF THE ACCOUNTANT GENERAL  
KANO STATE MINISTRY OF FINANCE  
AS ECONOMIC DEVELOPMENT



**KANO STATE  
GOVERNMENT**

# PROJECTS

## Development Projects and Public Investments

Kano State Government is committed to delivering meaningful development through strategic investments in infrastructure, social services, and technology. Our projects span key sectors that drive economic growth, improve quality of life, and ensure inclusive and sustainable development across the State.

“ Strategic investments and infrastructure projects delivering sustainable development and improved public services for the people of Kano State. ”





# **FLYOVER CONSTRUCTION**

**AT**

## **DANAGUNDI & TALUDU KANO**



# ■ TOWNSHIP ROADS







**ASPHALT OVERLAY FROM PANSHEKARA TO MADOBI ROAD**





# ■ PEDESTRIAN BRIDGES AT DIFFERENT LOCATIONS





GENERAL RENOVATION OF GOVT. TECHNICAL COLLEGE KANO



# EDUCATION







# ■ ICT CENTER





**ACCOUNTANT GENERAL'S RESPONSIBILITY FOR FINANCIAL STATEMENTS**

**RESPONSIBILITY FOR FINANCIAL STATEMENTS**



**OFFICE OF THE  
ACCOUNTANT GENERAL  
MINISTRY OF FINANCE KANO STATE**

In case of reply please quote reference No. .... MOF/AG/F.-A/V.1/003	TREASURY DEPT Department ..... Date ..... 01/06/2026
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**ACCOUNTANT-GENERAL'S RESPONSIBILITY FOR FINANCIAL STATEMENTS**


The financial statements were prepared in line with the International Public Sector Accounting Standards (IPSAS), as established by the International Public Sector Accounting Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, certain transitional exemptions under IPSAS 33 (First Time Adoption of Accrual Basis) are still observed as a result of the inconclusive valuation of the State's Assets.

As the Accountant-General and the Chief Accounting Officer for the Kano State Government's receipts and payments, I am responsible for the overall supervision of accounting operations in all Ministries, Departments and Agencies (MDAs) for the compilation and preparation of IPSAS Accrual Accounting Basis Financial Statements.

In addition to these responsibilities, I am responsible for ensuring that proper accounting records are maintained, an adequate internal control system is in place to provide reasonable assurances that financial transactions are properly recorded to guide against fraud and other irregularities, all applicable International Public Sector Accounting Standards are followed, and judgments and estimates are prudent and reasonable, with consistent application of appropriate accounting policies.

Due diligence was conducted to ensure that the Financial Statements reflect the true and fair view of the Kano State Government's financial position and operations for the fiscal year ended 31<sup>st</sup> December, 2025.

I accept responsibility for the integrity of these Financial Statements, the information contained therein, and also declare that I comply with IPSAS ACCRUAL ACCOUNTING BASIS STANDARDS and the guidelines issued by the FAAC Technical Sub-Committee on IPSAS Implementation.

  
**Jamila Magaji Abdulahi, FCNA, ACTI**  
Accountant General

Accountant General: 08100597612, Director Treasury: 08037050332,  
Director Inspection & Training: 08036073399, Director Final Account: 08038064688,  
Dir. Revenue Monitoring & Eva. 08142925446, Director MOF: 08037870271,  
Director Audit & Internal Control: 08033107026

...Centre of Commerce





**AUDIT CERTIFICATE**

**AUDIT CERTIFICATE**



**OFFICE OF THE AUDITOR GENERAL**

Telephone: (064) 664400  
Fax (064) 663603

**KANO STATE**  
Audu Bako Secretariat  
P.M.B. 3017, Kano.

In case of reply Quote Ref. No.  
AUD/C/ADM-89/1VXX/

website: <http://audit.kn.gov.ng>

Email: [kanostateaudit@gmail.com](mailto:kanostateaudit@gmail.com)

05<sup>th</sup> June, 2026  
19 Dhul-Hajjah 1447

**Audit Certificate**

The Accounts of the Government of Kano State of Nigeria for the year ended 31<sup>st</sup> December, 2025 have been examined in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), Section 30(i) and 36(i) of the Kano State Audit Law, 2020 (as amended) as well as the provision of the International Public Sector Accounting Standards (IPSAS).

I have for the purpose of my audit obtained the information and explanations required and, subject to the comments and observations contained therein, I certify that, in my opinion, the Statement of Financial Position and the supporting Accounts and Statements are properly drawn according to IPSAS Accrual Basis and present fairly, in all material aspects, the financial position of the Government of Kano State of Nigeria as at 31<sup>st</sup> December, 2025 and its financial transactions for the fiscal year then ended.

**Special Opinion**

The state is eligible to receive performance-based grant financing from the Federal Government subject to performance against predetermined criteria in the World Bank NIGERIA: Basic Education and Primary Health Care Program.

In my opinion, the Financial Statements, Notes and classifications obtained, present fairly in all material aspects, fund received and expenditures incurred for the year ended 31<sup>st</sup> December, 2025. This is in accordance with IPSAS provision and Kano State Public Financial Management Law, 2020 (as amended).

Office of the Auditor General  
Audu Bako Secretariat  
P.M.B. 3017  
Kano State.

  
Rabi'u Yusuf, cma  
Auditor-General, Kano State  
FRC/2026/PRO/ANAN/004/514307



# 5 YEARS FINANCIAL HIGHLIGHTS (2021-2025)

KEY FINANCIAL INSIGHTS AND  
PERFORMANCE OVERVIEW  
FOR 2021 TO 2025





**FIVE YEARS KANO STATE FINANCIAL HIGHLIGHTS (2021 TO 2025)**

DESCRIPTIONS/YEARS	2021	2022	2023	2024	2025
	N'000	N'000	N'000	N'000	N'000
<b>RECEIPTS</b>					
Opening Balance	14,297,915	31,501,621	32,169,565	29,969,437	110,900,669
Statutory Revenue Allocation	56,166,515	60,214,943	51,323,972	23,925,234	123,082,226
Value Added Tax (VAT)	38,586,912	45,809,734	60,622,831	114,400,127	146,810,171
Other Receipts (FGN)	13,220,623	35,628,590	67,513,140	243,417,884	121,299,321
Other Receipts (State)	581,492	776,510	8,047,626	10,219,444	158,988
Internally Generated Revenue	48,920,706	42,509,912	40,169,114	65,085,536	102,258,691
Loan	42,425,000	-	8,993,930	29,860,095	23,690,705
Capital Receipts	11,801,456	27,031,419	35,527,993	49,472,490	44,859,431
<b>Total Receipts</b>	<b>226,000,619</b>	<b>243,472,729</b>	<b>304,368,172</b>	<b>566,350,247</b>	<b>673,060,203</b>
<b>EXPENDITURE</b>					
Personnel Cost	72,155,349	69,029,021	74,804,948	88,034,344	125,629,218
Other Recurrent	32,296,516	42,055,353	53,053,963	104,254,245	127,736,034
Capital Expenditure	90,047,133	100,218,790	146,539,824	263,160,989	373,914,750
<b>Total Expenditure</b>	<b>194,498,998</b>	<b>211,303,164</b>	<b>274,398,735</b>	<b>455,449,579</b>	<b>627,280,002</b>
<b>CLOSING BALANCE</b>	<b>31,501,621</b>	<b>32,169,565</b>	<b>29,969,437</b>	<b>110,900,669</b>	<b>45,780,201</b>

# MAIN STATEMENTS

## Principal Financial Statements of Kano State Government

“ Together, these statements provide a comprehensive overview of the Government’s financial stewardship, accountability and performance for the year ended 31 December 2025. ”



**Consolidated Financial Statements for the Year Ended 31st December 2025**

### INCLUDED STATEMENTS

- 01 Statement of Financial Performance
- 02 Statement of Financial Position
- 03 Statement of Cash Flows
- 04 Statement of Changes in Net Assets & Equity
- 05 Statement of Comparison of Budget & Actual Amounts

## KANO STATE GOVERNMENT



TRANSPARENCY



ACCOUNTABILITY


**STATEMENT OF FINANCIAL PERFORMANCE**

ACTUAL 2024	DESCRIPTION	Notes	ACTUAL 2025	ORIGINAL BUDGET 2025	ADJUSTED BUDGET 2025	REVISED BUDGET 2025	VARIANCE
N'000			N'000	N'000	N'000	N'000	N'000
<b>Revenue</b>							
<b>Revenue from Non-exchange Transactions:</b>							
<b>FGN:</b>							
25,498,705	Statutory Allocation (FAAC)	1a ii	130,574,017	96,957,317	6,787,346	103,744,664	26,829,354
117,186,033	Value Added Tax (VAT)-(FAAC)	1b ii	154,476,372	120,365,710	33,605,964	153,971,674	504,698
237,219,757	Other Receipts (FAAC)	2ii	117,639,806	313,850,873	48,725,911	362,576,784	(244,936,979)
<b>379,904,495</b>	<b>Sub-total</b>		<b>402,690,195</b>	<b>531,173,900</b>	<b>89,119,222</b>	<b>620,293,122</b>	<b>(217,602,926)</b>
<b>Aids &amp; Grants:</b>							
-	Foreign	3i	39,537,596	7,702,619	2,100,000	9,802,619	29,734,978
-	Domestic	3ii	5,321,835	20,145,752	21,370,807	41,516,559	(36,194,724)
-	<b>Sub-total</b>		<b>44,859,431</b>	<b>27,848,371</b>	<b>23,470,807</b>	<b>51,319,178</b>	<b>(6,459,746)</b>
<b>State:</b>							
40,867,739	Tax Revenue	4	70,523,392	59,613,590	12,450,000	72,063,590	(1,540,198)
389,870	Other Revenue	5	158,659	-	-	-	158,659
<b>41,257,609</b>	<b>Sub-total</b>		<b>70,682,051</b>	<b>59,613,590</b>	<b>12,450,000</b>	<b>72,063,590</b>	<b>(1,381,539)</b>
<b>421,162,105</b>	<b>Total Revenue from Non-Exchange Transactions</b>		<b>518,231,677</b>	<b>618,635,861</b>	<b>125,040,029</b>	<b>743,675,890</b>	<b>(225,444,212)</b>
<b>Revenue from Exchange Transactions:</b>							
24,217,796	MDAs Revenue	6	31,735,299	26,250,190	7,238,346	33,488,536	(1,753,236)
9,829,574	Investments Income	7	9,451	-	-	-	9,450
<b>34,047,370</b>	<b>Total Revenue from Exchange Transactions</b>		<b>31,744,750</b>	<b>26,250,190</b>	<b>7,238,346</b>	<b>33,488,536</b>	<b>(1,743,787)</b>
<b>455,209,475</b>	<b>Total Operating Revenue</b>		<b>549,976,427</b>	<b>644,886,051</b>	<b>132,278,375</b>	<b>777,164,425</b>	<b>(227,187,998)</b>
<b>Expenses:</b>							
(88,101,191)	Wages, salaries and employee benefits	8i	(125,651,799)	150,996,353	2,707,221	153,703,574	28,051,775
(4,275,884)	Transport & Travelling-General	9	(11,871,756)	9,618,170	4,947,016	14,565,186	2,693,430
(5,455,124)	Utilities General	10	(1,881,020)	2,287,822	80,370	2,368,192	487,172
(26,044,996)	Materials & Supplies	11	(8,085,148)	7,783,594	727,088	8,510,682	425,534
(4,533,807)	Maintenance Services	12	(4,249,625)	5,244,610	555,248	5,799,858	1,550,233
(5,545,089)	Training General	13	(5,150,685)	4,290,492	1,086,063	5,376,555	225,870



**STATEMENT OF FINANCIAL PERFORMANCE**

ACTUAL 2024	DESCRIPTION	Notes	ACTUAL 2025	ORIGINAL BUDGET 2025	ADJUSTED BUDGET 2025	REVISED BUDGET 2025	VARIANCE
N'000			N'000	N'000	N'000	N'000	N'000
(14,740,447)	Other Services	14	(11,041,774)	7,535,096	4,216,835	11,751,931	710,157
(6,953,693)	Consulting and Professional Services	15	(7,107,550)	8,022,447	167,000	8,189,447	1,081,897
(5,038,942)	Fuel & Lubricant	16	(11,410,401)	8,135,657	4,883,564	13,019,221	1,608,820
(615,453)	Financial Charges - General	17	(71,053)	104,313	5,000	109,313	38,260
(3,771,927)	Miscellaneous Expenses - General	18	(27,776,656)	35,497,721	8,612,819	44,110,540	16,333,884
-	Staff Loans and Advances	-	-	313,525	80,000	393,525	393,525
(5,142,905)	Grants and Other Contributions	19	(15,228,050)	10,703,439	4,348,313	15,051,752	(176,298)
(1,748,060)	Cost of IGR Collections	20	-	-	-	-	-
(25,179,875)	Depreciation	21iii	(36,762,618)	-	-	-	-
(4,922,078)	Public Debt Charges	28iii	(4,948,731)	3,929,031	2,000,000	5,929,031	980,300
(2,185,473)	Other FAAC Deductions	30	(3,656,388)	-	-	-	-
-	Revaluation Deficits	34i	(9,387,816)	-	-	-	-
(67,318,937)	Loss from Exchange on Foreign Debts	35	(7,782,849)	-	-	-	-
<b>(271,573,882)</b>	<b>Total Operating Expenses</b>		<b>(292,063,920)</b>	<b>254,462,270</b>	<b>34,142,448</b>	<b>288,878,807</b>	<b>54,404,557</b>
<b>183,635,593</b>	<b>Surplus for the year</b>		<b>257,912,507</b>	<b>390,423,781</b>	<b>98,135,926</b>	<b>488,285,619</b>	<b>(281,592,556)</b>

*Jamilah Abdullahi* 01/06/26

JAMILA M. ABDULLAHI, FCNA, ACTI  
ACCOUNTANT GENERAL, KANO STATE.



DESCRIPTION	NOTES	2025	2024
		N'000	N'000
<b>Assets</b>			
<b>Non-current Assets</b>			
Plants, Properties & Equipments (PPE)	21	838,723,014	404,422,972
Unclassified Assets	22	-	140,838,040
Investment in Securities	23	23,604,537	25,330,884
Investment in Properties	24	26,920,787	22,421,987
<b>Total Non-Current Assets</b>		<b>889,248,338</b>	<b>593,013,884</b>
<b>Current assets</b>			
Cash and Cash Equivalents	25	45,780,201	110,900,668
Receivables	26	37,994,806	29,340,450
Inventories (Stock)	27	118,795	21,093
<b>Total Current Assets</b>		<b>83,893,802</b>	<b>140,262,211</b>
<b>Total Assets</b>		<b>973,142,140</b>	<b>733,276,095</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Public Debt (Borrowing)	28i	205,368,631	196,888,808
<b>Total Non-Current Liabilities</b>		<b>205,368,631</b>	<b>196,888,808</b>



**STATEMENT OF FINANCIAL POSITION**

DESCRIPTION	NOTES	2025	2024
		N'000	N'000
<b>Current liabilities</b>			
Public Debt (Borrowing)	28ii	18,708,959	18,463,941
Payables and Other Liabilities	31	34,101,160	33,693,972
<b>Total Current Liabilities</b>		<b>52,810,119</b>	<b>52,157,913</b>
<b>Total Liabilities</b>		<b>258,178,750</b>	<b>249,046,721</b>
<b>Net Assets/Equity</b>			
Accumulated surplus	36	714,963,390	484,229,374
		<b>714,963,390</b>	<b>484,229,374</b>
<b>Total Net Assets/Equity</b>		<b>973,142,140</b>	<b>733,276,095</b>

*Jamila M. Abdullahi* 01/06/26

**JAMILA M. ABDULLAHI, FCNA, ACTI**  
ACCOUNTANT GENERAL, KANO STATE.


**STATEMENT OF CASH FLOW**

DESCRIPTION	NOTES	2025	2024
		N'000	N'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Revenue:</b>			
<b>Revenue from Non-Exchange Transactions:</b>			
<b>FGN:</b>			
Statutory Allocation (FAAC)	1a	123,082,226	23,925,234
Value Added Tax (VAT)-(FAAC)	1b	146,810,171	114,400,127
Other Receipts (FAAC)	2	121,299,321	243,417,884
<b>Sub-total</b>		<b>391,191,718</b>	<b>381,743,245</b>
<b>State:</b>			
<b>Revenue from Non-Exchange Transactions</b>			
Tax Revenue	4	70,523,392	40,867,739
Other revenue	5i	3,420	10,636
<b>Sub-total</b>		<b>70,526,812</b>	<b>40,878,375</b>
<b>Total revenue from Non-Exchange Transactions</b>		<b>461,718,530</b>	<b>422,621,621</b>
<b>Revenue from Exchange transactions:</b>			
MDAs Revenue	6	31,735,299	24,217,796
<b>Total revenue from Exchange Transactions</b>		<b>31,735,299</b>	<b>24,217,796</b>
<b>Total Inflows from operating activities</b>		<b>493,453,829</b>	<b>446,839,417</b>
<b>Outflows:</b>			
Wages, salaries and employee benefits	8	(125,629,218)	(88,034,344)
Transport & Travelling	9	(11,871,756)	(4,275,884)
Utilities General	10	(1,881,020)	(5,455,124)
Materials & Supplies	11	(8,085,148)	(26,044,996)
Maintenance Services	12	(4,249,625)	(4,533,807)
Training General	13	(5,150,685)	(5,545,089)
Other Services	14	(11,041,774)	(14,740,447)
Consulting and Professional Services	15	(7,107,550)	(6,953,693)
Fuel & Lubricant	16	(11,410,401)	(5,038,942)
Financial Charges General	17	(71,053)	(615,453)



**STATEMENT OF CASH FLOW**

DESCRIPTION	NOTES	2025	2024
		N'000	N'000
Miscellaneous General	18	(27,776,656)	(3,771,927)
Grants and Other Contributions	19	(15,228,050)	(5,142,905)
Cost of IGR collection	20	-	(1,748,060)
Public Debt Charges	28iii	(4,948,731)	(4,922,078)
Other FAAC Deductions	30i	(3,656,388)	(2,185,473)
<b>Total outflows from operating activities</b>		<b>(238,108,057)</b>	<b>(179,008,223)</b>
<b>Net cash flows from operating activities</b>		<b>255,345,772</b>	<b>267,831,194</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Capital Expenditure:</b>			
Plants, Properties & Equipment (PPE)	21	(330,224,619)	(215,980,422)
Proceeds from Sales of Assets	5ii	-	-
Proceeds from Sales of Investment in Properties	5ii	155,239	379,234
Dividend Received	7i	329	106
Increase/Decrease in Security Investments	7iv	(1,496,965)	9,829,468
<b>Total Outflows from investing activities</b>		<b>(331,566,016)</b>	<b>(205,771,614)</b>
<b>Net cash flows used in investing activities</b>		<b>(331,566,016)</b>	<b>(205,771,614)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Aids and Grants (Capital Receipts)	3	44,859,431	48,995,252
Aids and Grants (Expenditure)	3	(43,690,131)	(46,703,329)
Repayment of Borrowing	28iii	(13,760,228)	(13,280,366)
Proceeds from Borrowing	29	23,690,705	29,860,095
<b>Net cash flows used in financing activities</b>		<b>11,099,777</b>	<b>18,871,651</b>
<b>Net Cash Flow from all Activities</b>		<b>(65,120,467)</b>	<b>80,931,231</b>
Opening cash and cash equivalent	25	110,900,668	29,969,437
Closing cash and cash equivalent		<b>45,780,201</b>	<b>110,900,668</b>

*Jamila M. Abdullahi* 01/06/26

**JAMILA M. ABDULLAHI, FCNA, ACTI**  
ACCOUNTANT GENERAL, KANO STATE.



**STATEMENT OF CHANGES IN NET ASSETS & EQUITY**

DESCRIPTION	NOTES	SURPLUS/DEFICIT	OTHER RESERVES	CAPITAL GRANTS	TOTAL
Opening Balance 1st January, 2025		388,136,176	(34,874,788)	130,967,986	484,229,374
Additional grants Received		-	-	44,859,431	44,859,431
Suplus for the year 2025		257,912,507	-	-	257,912,507
		<b>646,048,682</b>	<b>(34,874,788)</b>	<b>175,827,418</b>	<b>787,001,312</b>
<b>Changes/Correction of Prior Year Errors</b>					
Changes in Net Surplus	32	19,664,811	-	-	19,664,811
Changes in Capital Grants	33	-	-	(36,205,735)	(36,205,735)
Other Changes in Equity	34	-	(46,211,389)	-	(46,211,389)
Changes in Exchange Transaction	35	(9,285,609)	-	-	(9,285,609)
		<b>10,379,202</b>	<b>(46,211,389)</b>	<b>(36,205,735)</b>	<b>(72,037,922)</b>
<b>Balance as at 31st December, 2025</b>		<b>656,427,884</b>	<b>(81,086,177)</b>	<b>139,621,683</b>	<b>714,963,390</b>

*Jamila M. Abdullahi* 01/06/26

**JAMILA M. ABDULLAHI, FCNA, ACTI**  
ACCOUNTANT GENERAL, KANO STATE.



**STATEMENT OF BUDGET COMPARISON & ACTUAL AMOUNTS**

DESCRIPTION	ACTUAL RECEIPTS & PAYMENTS	BUDGET 2025			VARIANCE & PERFORMANCE ON FINAL BUDGET	
		ORIGINAL	REVISED	FINAL	e=a-d/d-a	f = (a/d%)
	a	b	c	d=b+c	e=a-d/d-a	f = (a/d%)
	N'000	N'000	N'000	N'000	N'000	%
<b>Recurrent Revenue</b>	<b>493,609,397</b>	<b>617,037,680</b>	<b>108,807,568</b>	<b>725,845,248</b>	<b>(232,235,851)</b>	<b>68%</b>
<b>Total Recurrent Revenue</b>	<b>493,609,397</b>	<b>617,037,680</b>	<b>108,807,568</b>	<b>725,845,248</b>	<b>(232,235,851)</b>	<b>68%</b>
Statutory Allocation	123,082,226	96,957,317	6,787,346	103,744,664	19,337,563	119%
Value Added Tax (VAT)	146,810,171	120,365,710	33,605,964	153,971,674	(7,161,503)	95%
Other Receipts (FGN)	121,299,321	313,850,873	48,725,911	362,576,784	(241,277,463)	33%
Internally Generated Revenue (IGR)	102,258,691	85,863,780	19,688,346	105,552,126	(3,293,434)	97%
Other Revenue (State)	158,988	-	-	-	158,988	-
<b>Total Capital Receipts</b>	<b>179,450,804</b>	<b>102,717,738</b>	<b>106,570,807</b>	<b>209,288,544</b>	<b>(29,837,740)</b>	<b>117%</b>
Aids and Grants	44,859,431	27,848,371	23,470,807	51,319,178	(6,459,746)	87%
Other Capital Receipts	23,690,705	45,869,367	2,100,000	47,969,367	(24,278,661)	49%
Treasury Opening Balance	110,900,668	29,000,000	81,000,000	110,000,000	900,668	101%
<b>Total Recurrent Receipt &amp; Capital Receipt</b>	<b>673,060,201</b>	<b>719,755,418</b>	<b>215,378,375</b>	<b>935,133,792</b>	<b>(262,073,591)</b>	<b>72%</b>
<b>Recurrent Expenditure</b>						
Personnel cost	125,629,218	150,996,353	2,707,221	153,703,574	28,074,356	82%
Overhead & Other Recurrent Expenditure	93,799,023	88,519,922	25,281,004	113,800,924	20,001,901	82%
Public Debt Services	18,708,960	12,137,422	18,178,751	30,316,173	11,607,213	62%
Grants and Subsidy	15,228,050	11,016,964	4,428,313	15,445,277	217,227	97%
Capital expenditure	373,914,750	457,084,757	164,783,086	621,867,844	247,953,094	60%
<b>Total payments</b>	<b>627,280,000</b>	<b>719,755,418</b>	<b>215,378,375</b>	<b>935,133,792</b>	<b>307,853,792</b>	<b>67%</b>
<b>Net Receipts</b>	<b>45,780,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

*Jamila M. Abdullahi* 01/06/26

JAMILA M. ABDULLAHI, FCNA, ACTI  
ACCOUNTANT GENERAL, KANO STATE.

# GRAPHICAL PRESENTATION OF THE MAIN STATEMENTS

## Principal Financial Statements of Kano State Government

“ The financial statements collectively provide a complete view of the Government's financial performance, financial position, liquidity, accountability and budget execution for the year ended 31 December 2025. ”



TRANSPARENCY



ACCOUNTABILITY

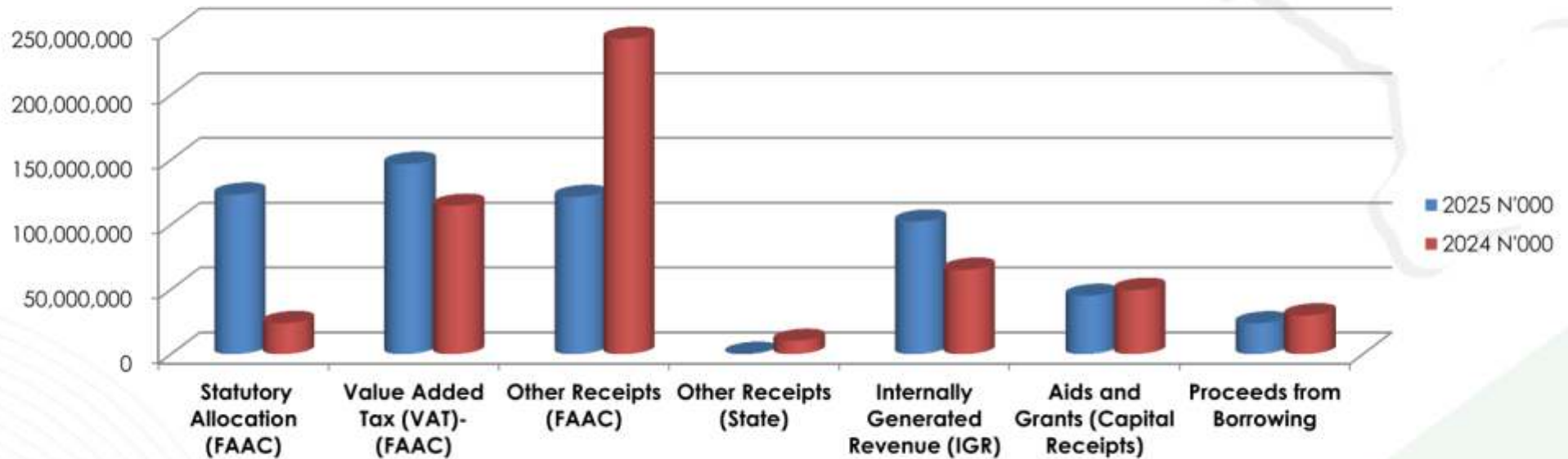


STEWARDSHIP



**COMPARISON OF ACTUAL INFLOW BETWEEN YEAR 2024 & 2025**

DESCRIPTION	2025	2024
	N'000	N'000
Statutory Allocation (FAAC)	123,082,226	23,925,234
Value Added Tax (VAT)-(FAAC)	146,810,171	114,400,127
Other Receipts (FAAC)	121,299,321	243,417,884
Other Receipts (State)	158,988	10,219,444
Internally Generated Revenue (IGR)	102,258,691	65,085,536
Aids and Grants (Capital Receipts)	44,859,431	49,472,490
Proceeds from Borrowing	23,690,705	29,860,095
<b>Total Inflows</b>	<b>562,159,535</b>	<b>536,380,810</b>

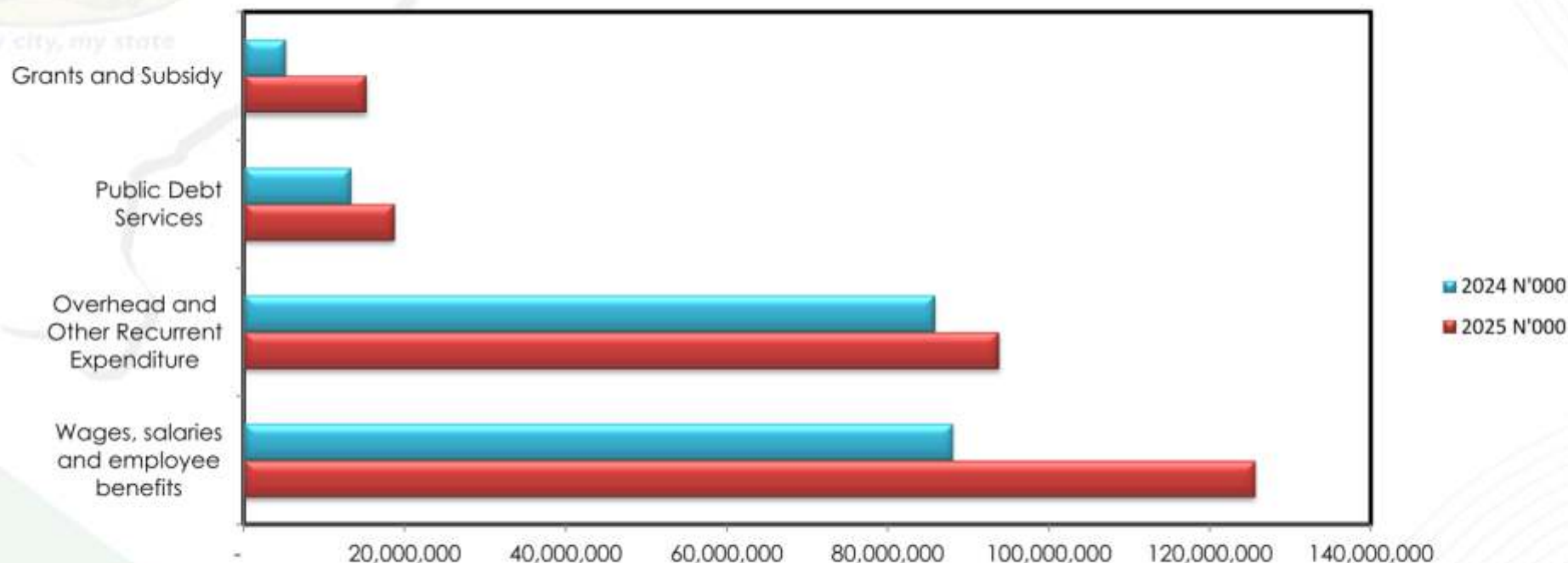




**COMPARISON OF ACTUAL OUTFLOW BETWEEN YEAR 2024 & 2025**

DESCRIPTION	2025	2024
	N'000	N'000
Wages, salaries and employee benefits	125,629,218	88,034,344
Overhead and Other Recurrent Expenditure	93,799,023	85,830,973
Public Debt Services	18,708,959	13,280,366
Grants and Subsidy	15,228,050	5,142,905
Capital Expenditure	373,914,750	263,160,989
<b>Total Outflows</b>	<b>627,280,001</b>	<b>455,449,578</b>

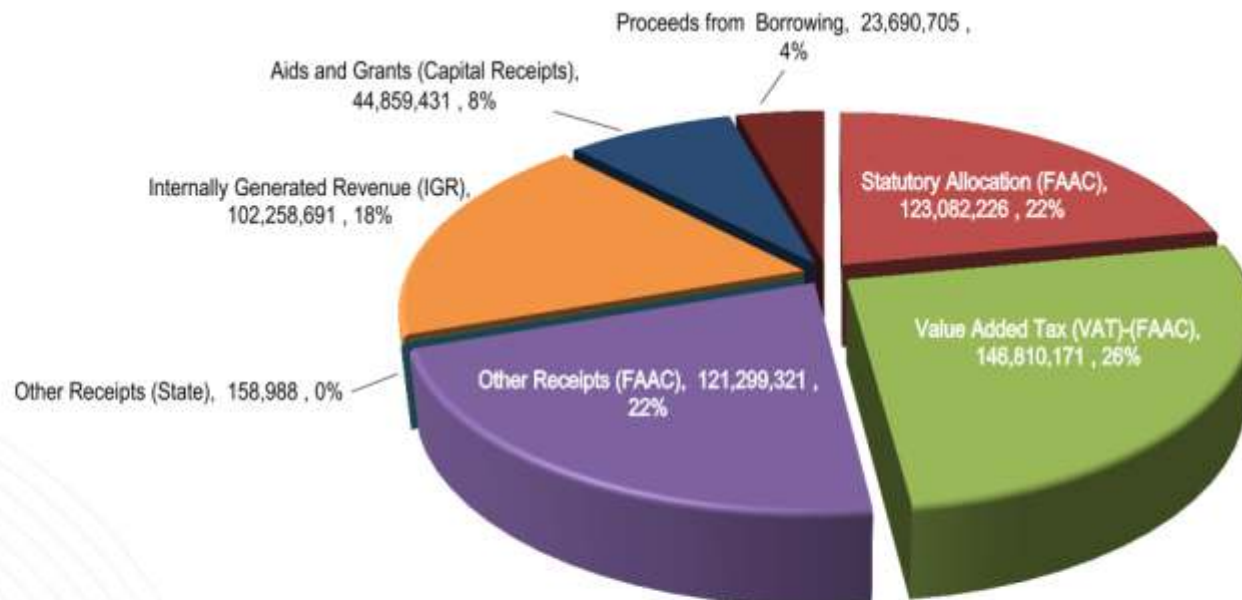
*Kano my city, my state*





**% CONTRIBUTIONS OF ACTUAL INFLOWS FOR THE YEAR ENDED 31/12/2025**

DESCRIPTION	2025	Percentage %
	N'000	
Statutory Allocation (FAAC)	123,082,226	22
Value Added Tax (VAT)-(FAAC)	146,810,171	26
Other Receipts (FAAC)	121,299,321	22
Other Receipts (State)	158,988	0
Internally Generated Revenue (IGR)	102,258,691	18
Aids and Grants (Capital Receipts)	44,859,431	8
Proceeds from Borrowing	23,690,705	4
<b>Total Inflows</b>	<b>562,159,535</b>	<b>100</b>

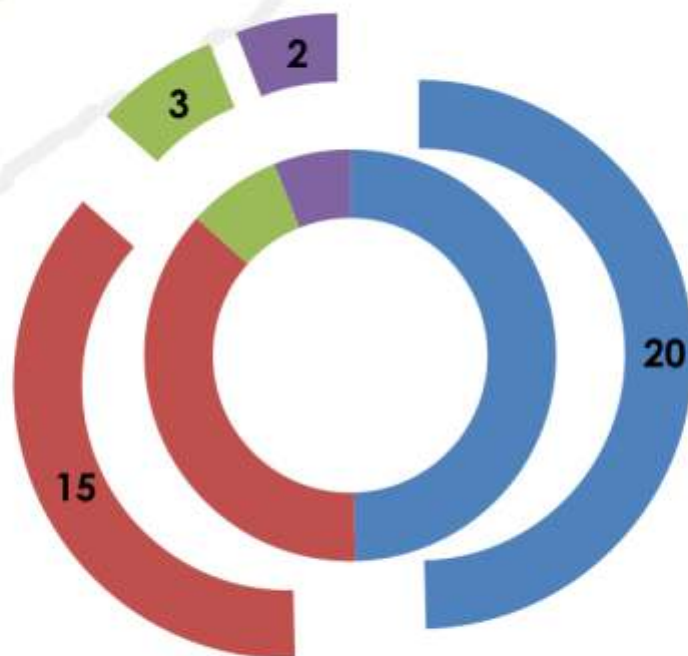




**% CONTRIBUTIONS OF ACTUAL OUTFLOWS FOR THE YEAR ENDED 31/12/2025**

DESCRIPTION	2025	Percentage
	N'000	%
Wages, salaries and employee benefits	125,629,218	20
Overhead and Other Recurrent Expenditure	93,799,023	15
Public Debt Services	18,708,959	3
Grants and Subsidy	15,228,050	2
Capital Expenditure	373,914,750	60
<b>Total Outflows</b>	<b>627,280,001</b>	<b>100</b>

*Kano my city, my state*



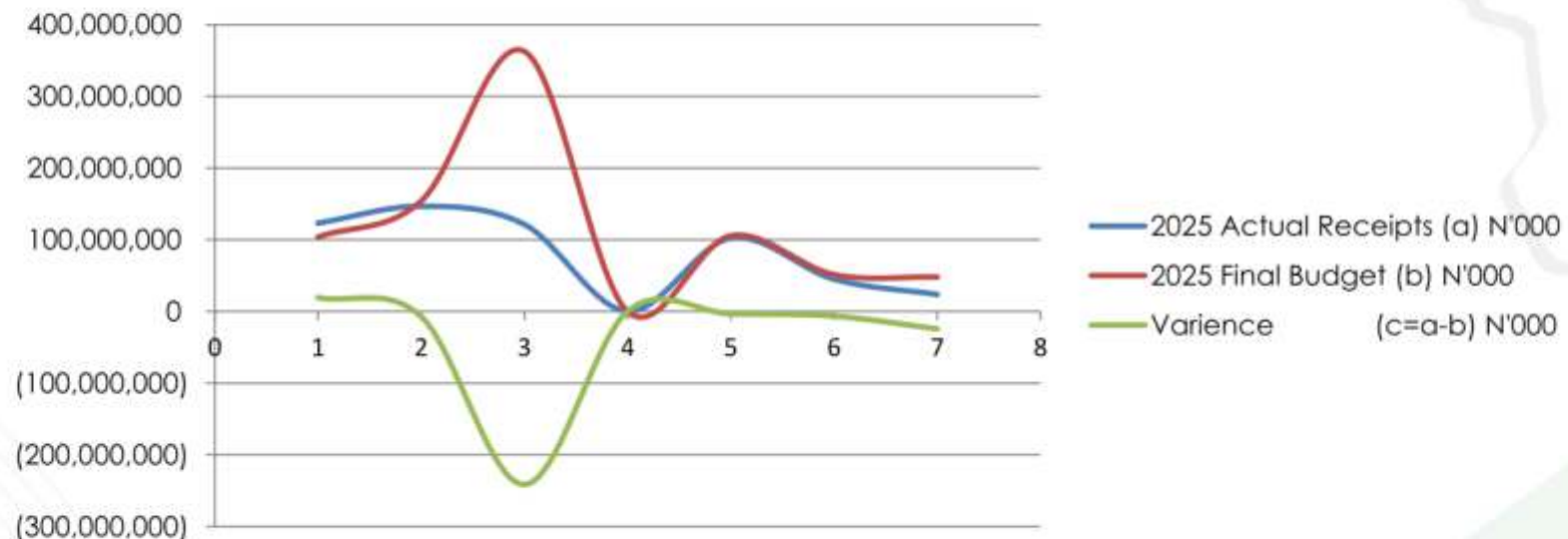
- Wages, salaries and employee benefits
- Overhead and Other Recurrent Expenditure
- Public Debt Services
- Grants and Subsidy



**COMPARISON BETWEEN ACTUAL & BUDGETED INFLOWS**

COMPARISON BETWEEN ACTUAL AND BUDGETED INFLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2025

DESCRIPTION	2025 Actual Receipts (a)	2025 Final Budget (b)	Variance (c=a-b)	Budget Deviation d = (c/b)%
	N'000	N'000	N'000	%
Statutory Allocation (FAAC)	123,082,226	103,744,664	19,337,563	19
Value Added Tax (VAT)-(FAAC)	146,810,171	153,971,674	(7,161,503)	(5)
Other Receipts (FAAC)	121,299,321	362,576,784	(241,277,463)	(67)
Other Receipts (State)	158,988	-	158,988	0
Internally Generated Revenue (IGR)	102,258,691	105,552,126	(3,293,434)	(3)
Aids and Grants (Capital Receipts)	44,859,431	51,319,178	(6,459,746)	(13)
Proceeds from Borrowing	23,690,705	47,969,367	(24,278,661)	(51)
<b>Total Inflows</b>	<b>562,159,535</b>	<b>825,133,792</b>	<b>(262,974,258)</b>	<b>(32)</b>

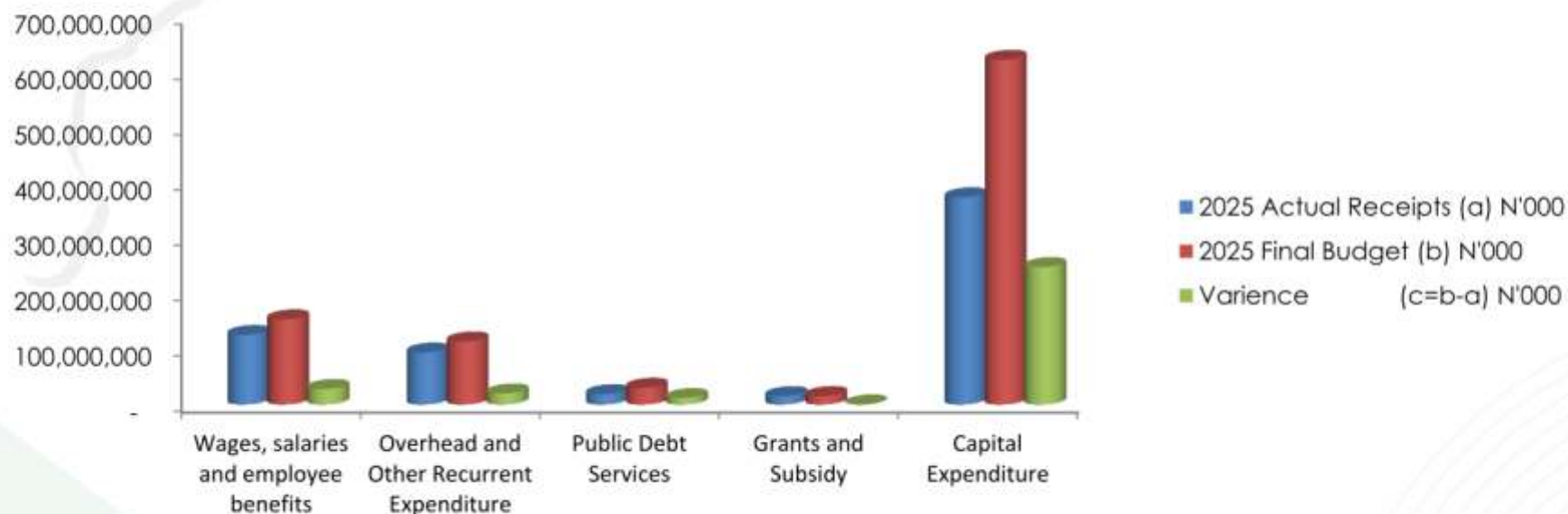




**COMPARISON BETWEEN ACTUAL & BUDGETED OUTFLOWS**

**COMPARISON BETWEEN ACTUAL AND BUDGETED OUTFLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2025**

DESCRIPTION	2025 Actual Receipts (a)	2025 Final Budget (b)	Variance (c=b-a)	Budget Deviation d = (c/b)%
	N'000	N'000	N'000	%
Wages, salaries and employee benefits	125,629,218	153,703,574	28,074,356	18
Overhead and Other Recurrent Expenditure	93,799,023	113,800,924	20,001,901	18
Public Debt Services	18,708,959	30,316,173	11,607,213	38
Grants and Subsidy	15,228,050	15,445,277	217,227	1
Capital Expenditure	373,914,750	621,867,844	247,953,094	40
<b>Total Outflows</b>	<b>627,280,001</b>	<b>935,133,792</b>	<b>307,853,792</b>	<b>33</b>





# HEALTH





# STATEMENT OF ACCOUNTING POLICY

## Financial Reporting Framework

- IPSAS Accrual Basis
- Significant Accounting Policies
- Recognition & Measurement Principles
- Disclosure Requirements
- Financial Reporting Standards

“ The integrity of financial reporting begins with sound accounting policies and consistent application of standards. ”



ACCOUNTING POLICIES



COMPLIANCE



IPSAS ACCRUAL BASIS



KANO STATE GOVERNMENT

Assets  
Liabilities  
Net Assets / Equity  
Revenue  
Expenses  
Surplus / Deficit





**LIST OF ABBREVIATIONS/ACRONYMS USED**

<b>ABBREVIATION/TERM</b>	<b>DESCRIPTION</b>
COA	Chart of Accounts
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GBEs	Government Business Enterprises
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
MDAs	Ministries, Departments and Agencies
FRCoN	Financial Reporting Council of Nigeria





**STATEMENT OF ACCOUNTING POLICY**



**OFFICE OF THE**  
**ACCOUNTANT GENERAL**  
MINISTRY OF FINANCE KANO STATE

In case of reply please quote reference No. ....	Department .....
	Date .....

**STATEMENT OF ACCOUNTING POLICIES**

**INTRODUCTION**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a standardised Chart of Account (CoA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced for adoption by all tiers of Government in Nigeria.

The standardised CoA and the GPFS have become necessary to implement so as to ensure uniformity in public sector accounting reporting in Nigeria as a fundamental prerequisite towards adopting IPSAS.

In order to ensure an effective and efficient utilisation of the CoA and GPFS, Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Nigeria. These guidelines shall be a universally agreed framework for financial reporting in Nigeria.

This Accounting Policy has been developed to address the following fundamental accounting issues:

- i. Definition of Accounting Terminologies;
- ii. Recognition of Accounting Items;
- iii. Measurement of Accounting Items, and
- iv. Accounting treatment of items.

Therefore, this Accounting Policy shall be subject to periodic review and update as shall be deemed necessary by the relevant entities.

Accountant General: 08100597612, Director Treasury: 08037050332,  
Director Inspection & Training: 08036073399, Director Final Account: 08038064688,  
Dir. Revenue Monitoring & Eva.: 08142923446, Director MOFI: 08037870271,  
Director Audit & Internal Control: 08033107026

*...Centre of Commerce*



## STATEMENT OF ACCOUNTING POLICY

### 1. GENERAL INFORMATION

#### **The Kano State Government**

Kano State is one of the 36 States making up the Federation of Nigeria. The State was created in 1967 out of the former Northern Region of Nigeria. Initially it comprised the present day Jigawa State before the later was created in 1992. Kano City is the capital of the State which has 44 local governments.

The State Government is tasked with the responsibility of administering the affairs of State. This responsibility includes provision of policies to address administration of revenue generation, expenditure, social, cultural, religious, and human and capital development as well as security among others.

The Kano State Government is comprised of three tiers - the Executive, headed by the Executive Governor and assisted by the members of the Executive Council, Civil and Public servants working in the various Ministries, Departments and Agencies; the Legislature headed by Rt. Hon. Speaker, assisted by elected members of the House of Assembly and the Judiciary headed by Chief of Judge.

The State has an estimated population of more than 15 million inhabitants and the most populous State in the country.

### 2. BASIS OF PREPARATION

The GPFS have been prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Commission (FRC).

### 3. FUNDAMENTAL ACCOUNTING CONCEPTS

The following fundamental accounting concepts were taken into consideration as the basis of preparing these GPFS:

- i. Accrual basis concept;
- ii. Going concern concept;
- iii. Consistency concept
- iv. Understability;
- v. Materiality;
- vi. Relevance;
- vii. Prudence;
- viii. Completeness etc.



## STATEMENT OF ACCOUNTING POLICY

### 4. ACCOUNTING PERIOD

The accounting year (fiscal year) shall be from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

### 5. REPORTING CURRENCY

The General Purpose Financial Statements have been prepared in the Nigerian Naira (₦) and rounded up to the nearest thousands.

### 6. CONSOLIDATION POLICY

The Consolidation of the State General Purpose Financial Statements has been based on Accrual Basis of Accounting. All Ministries, Department and Agencies of the Government are been consolidated except Government Business Enterprises (GBEs). The State Consolidation of the General-Purpose Financial Statements has been in agreement with the provisions of all the relevant legal requirements.

### 7. NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

Notes to the accounts formed an integral part of the GPFS and have been presented in a systematic manner. The Items in the Statements are crossed reference to any related information in the Notes.

### 8. COMPARATIVE INFORMATION

The General Purpose Financial Statements disclosed all numerical information relating to previous period.

### 9. BUDGET FIGURES

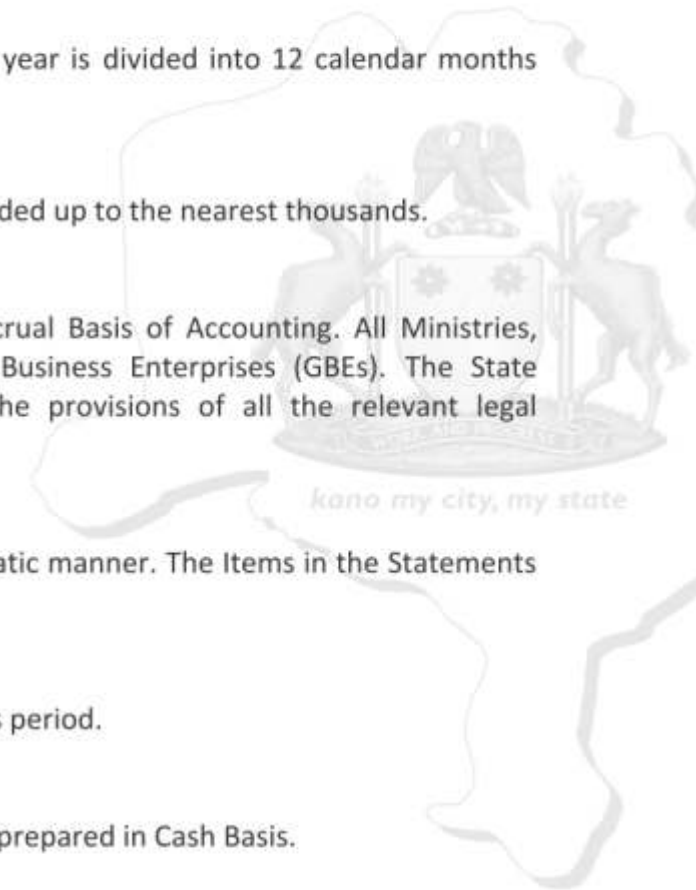
The State budget figures are from the approved budget in accordance with the Appropriation Act prepared in Cash Basis.

### 10. REVENUE

All revenues accruing to the State have been recognised when it is due and not when received. The State revenue has been classified as Tax and Non-Tax Revenue.

### 11. AID AND GRANTS

Aid and Grants to the State are recognised as income on entitlement, while aid and grants to other State's agencies and parastatals are recognised as expenditure on commitment.





## STATEMENT OF ACCOUNTING POLICY

### 12. SUBSIDIES, DONATIONS AND ENDOWMENTS

Subsidies, Donations and Endowments to the State are recognised as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies is not probable.

### 13. EXPENSES

All expenses have been reported on an accrual basis, i.e. all expenses are recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

### 14. EMPLOYEE ENTITLEMENTS:

**Short Term Benefits:** The State accrues for the following short-term benefits in the period in which the associated services are rendered by its employees; salaries, wages. The State recognizes short-term employee benefit costs when the employee rendered services in exchange for these benefits and a liability to the extent that the benefits are not yet paid at the reporting date.

**Defined Contribution Plan:** The State operates a defined contribution pension scheme for its employees which is independent of its finances and is managed by Kano State Pension Fund Trustees. The scheme is funded by contributions from the State and its employees in the proportion of 17% and 8% of employees' eligible emoluments respectively. The State has no further payment obligations once the contributions have been paid. Contribution payable is expensed under staff costs and unpaid contributions are recorded as a liability.

*However, the State may have constructive contingent liability of unpaid pension liabilities in the event the Kano State Pension Fund Trustees are unable to extinguish such liabilities. The event that will result in this contingent liability has not occurred and consequently the liability has not been measured/established and, no liability has been accrued in these financial statements.*

### 15. INTEREST ON LOANS

Interest in loans has been treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).

### 16. FOREIGN CURRENCY TRANSACTIONS:

Foreign currency transactions throughout the year have been converted into Nigerian Naira at the ruling (Central Bank of Nigeria -CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, have been valued at the exchange rates prevailing on that date.



## STATEMENT OF ACCOUNTING POLICY

Foreign Exchange gains/losses are recognised in the Statement of Financial Performance. Also, the gains or losses from the exchange translation of foreign transactions are recognised in the reserve (translation reserve).

### 17. STATEMENT OF CASH FLOW

This statement has been prepared using the direct method in accordance with the format provided in the GPFS. The Cashflow statement consists of three (3) sections:

- i. **Operating Activities:** These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- ii. **Investing activities:** These are those activities relating to the acquisition and disposal of non-current assets.
- iii. **Financing Activities:** These comprise the change in equity and debt capital structure of the Government.

### 18. CASH & CASH EQUIVALENT

Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the State Government invests as part of its day-to-day cash management. Therefore, the Cash and Cash Equivalent is reported under Current Assets in the Statement of Financial Position.

### 19. INVENTORIES

Inventories are valued at the lower of cost and net realisable value and they are reported under Current Assets in the Statement of Financial Position.

### 20. ACCOUNTS RECEIVABLE:

Accounts Receivables are shown at estimated realisable value after providing for bad and doubtful debts.

### 21. PREPAYMENTS

Prepaid expenses are amounts paid in advance of receipt of goods or services. Prepaid expenses can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.



## STATEMENT OF ACCOUNTING POLICY

Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, should be recognised as an expense in such periods.

Prepayments not exceeding e.g. N10,000.00 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, threshold to be determined by the respective tier of government).

### **22. LOANS GRANTED**

Loans Granted to other Government Agencies, parastatals and staff are shown at estimated realisable value after providing for bad and doubtful debts.

### **23. INVESTMENTS**

These are valued at cost except for State Government Stock, Treasury Bills and Certificates of Deposit, which are valued at face value, which is not materially different from cost.

Revenue and expenses in relation to all investments are recognised in the Statement of Financial Performance.

### **24. PROPERTY, PLANT & EQUIPMENT (PPE)**

These are assets that have been acquired or constructed and held for use from which benefits are derivable beyond a financial year.

The following formed part of expenditure on PPE:

- i. Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts.
- ii. Construction Cost- including materials, labour and overheads.
- iii. Improvements to existing PPE, which significantly enhance their useful life.

#### **Cost**

The cost of an item of PPE comprises of purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

PPE have been stated at cost or at their professional valuation less accumulated depreciation.



## STATEMENT OF ACCOUNTING POLICY

The amount recorded for a PPE includes all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets includes acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discount has been netted against the cost of the assets.

### Capitalisation

The capitalisation threshold shall be N50,000 (Fifty thousand naira).

Only amounts spent in connection with the above and whose values exceed (Fifty thousand naira) N50,000 shall be capitalised.

All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However, in certain cases, individual insignificant value items such as chairs and tables, printers and UPS, etc were appropriately aggregated and apply the capitalisation threshold to the aggregate value.

Fixed assets whose costs are below the capitalization threshold are charged appropriately to the following accounts: office supplies - furniture, office supplies - IT equipment, office supplies - household equipment, etc.

Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such assets are capitalised irrespective of their cost and recorded in the fixed assets register under the appropriate category

### Depreciation

The cost of PPE has been written off; from the time they are brought into use, on a straight-line basis over their expected useful lives as follows:

a. Buildings	2.5%
b. Plant and Machinery	15%
c. Motor Vehicles	26.7%
d. Office Equipment	27.5%
e. Furniture and Fittings	22.5%
f. Infrastructure	25%



## STATEMENT OF ACCOUNTING POLICY

The full depreciation charge has been applied to PPE in the months of acquisition and disposal, regardless of the day of the month the transactions was carried out. Fully depreciated assets that are still in use are carried in the books at a net book value of N10.00

Thus, Capital expenditure of the initial year of migration (i.e 2017) will henceforth be recognized as unclassified asset prior to asset register and valuation. So, in this regard capital expenditure in 2017 that were expensed have been reversed with the treatment as follows: The total amount was debited to asset account and the corresponding entry was credited to equity account.

### **Revaluation**

The State's PPE are re-valued periodically in accordance with International Best Practices.

Surplus arising from the revaluation has to be transferred to the revaluation reserve in the financial position under reserves and to the statement of changes in net assets/equity. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve - if surplus exists on the same class of asset, or to the statement of financial performance as an expense.

### **Disposal**

Gains or losses on the disposal of fixed assets have been included in the income statement as either an income or expense respectively.

### **Impairment**

The State has conducted an impairment review of its PPE where it suspects that impairment has occurred.

### **Investment PPE**

These are cash-generating PPE owned by the State. The cost, capitalisation, depreciation and impairment of Investment PPE are same with PPE, but has been reported separately in the GPFS. Moreover, measurement of investment property is at fair value at the period end and any fair value gain or loss is recognized in the Statement of Financial Performance.

### **Investment Income**

The State earned rental income from an investment property shall be presented in the Statement of Financial Performance as investment income.



## STATEMENT OF ACCOUNTING POLICY

### 25. LOANS & DEBTS

Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the General Purpose Financial Statement and are categorised as either short or long term.

Short-term loans and debts are those repayable within one calendar year, while long-terms loans and debts shall fall due beyond one calendar year.

#### **Unremitted Deductions**

Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source.

These amounts were stated in the GPFS at their repayment value, which has been treated as Current Liabilities in the Statement of Financial Position.

### 26. PAYABLES-ACCRUED EXPENSES

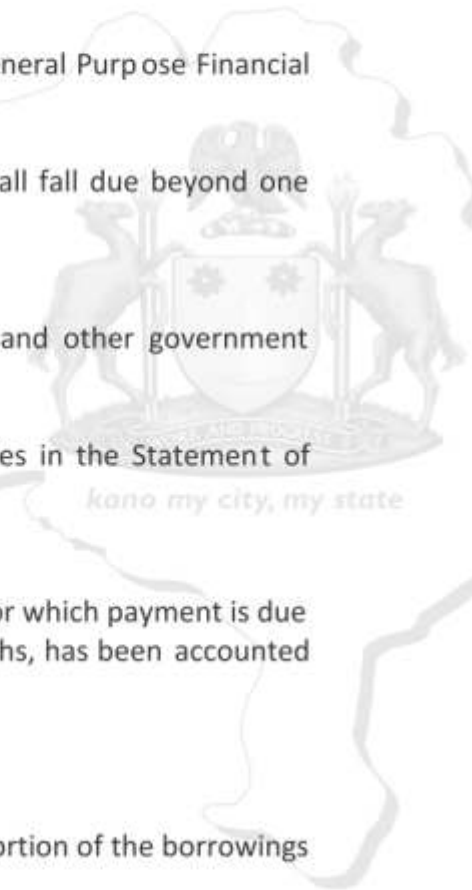
These are monies payable to third parties in respect of goods and services received. Therefore, accrued Expenses for which payment is due in the next 12 months are classified as Current Liabilities. Where the payments are due beyond the next 12 months, has been accounted for as Non-Current Liabilities.

### 27. CURRENT PORTION OF BORROWINGS

This is the portion of the long-term loans/ borrowings that is due for repayment within the next 12 months. This portion of the borrowings has been classified by the State under Current Liabilities in the Statement of Financial Position.

### 28. PUBLIC FUNDS

These are balances of the State Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by State.





**STATEMENT OF ACCOUNTING POLICY**

**29. RESERVES**

The State has classified Reserves under equity in the Statement of Financial Position and includes: Statement of Financial Performance Surpluses/ (Deficit) and the Revaluation Reserve, Exchange Translation Reserve, etc.

**30. CONTINGENT LIABILITY**

A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.

The State will only disclose Contingent liabilities in the Notes to the GPFS.

**31. CONTINGENT ASSETS**

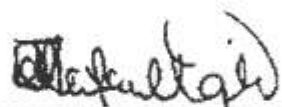
Contingent assets are possible future assets arising from past event(s) whose existence will be confirmed on the occurrence or non-occurrence of one or more uncertain future event(s) not wholly within control of the entity.

The State shall only disclose the contingent asset in the Notes to the GPFS

**32. FINANCIAL INSTRUMENTS**

These form part of the State Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade and Accounts Receivable, Trade and Accounts Payable and Term Borrowings, all of which are recognised in the Statement of Financial Position.

Revenue and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance.

 01/06/26

JAMILA M. ABDULLAHI, FCNA, ACTI  
ACCOUNTANT GENERAL, KANO STATE.







# NOTES TO THE FINANCIAL STATEMENTS

Detailed explanations supporting the figures presented in the financial statements.



## ACCOUNTING POLICIES

The specific principles, bases, conventions, rules and practices applied in preparing the financial statements.



## DISCLOSURES

Additional information required to provide a clear and fair view of the government's financial position and performance.



## SUPPORTING SCHEDULES

Detailed breakdowns and schedules that support and validate the amounts reported in the statements.



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
<b>1</b>	<b>1101</b>	<b>FAAC ALLOCATION</b>		
1a	11010101	Statutory Allocation	123,082,226	23,925,234
1b	11010201	Value Added Tax (VAT)	146,810,171	114,400,127
			<b>269,892,397</b>	<b>138,325,361</b>
		<b>Note*</b>		
1ai		Statutory Allocation received in the year ended 2024		23,925,234
		Less: Statutory Allocation for Dec. 2023 Rec. in Jan 2024		(3,685,870)
		Eleven months Statutory Allocation Received		<b>20,239,364</b>
		Add: Statutory Allocation for Dec. 2024 Rec. in Jan 2025		3,557,739
		Adjusted Statutory Allocation for the year 2024		<b>23,797,103</b>
		<b>Note*</b>		
1aii		Statutory received in the year ended 2025	123,082,226	
		Less: Statutory for Dec 2024 Received in Jan 2025	(3,557,739)	
		Eleven months FAAC Received	<b>119,524,487</b>	
		Add: Statutory for Dec 2025 Received in Jan 2026	11,049,530	
		Adjusted Statutory for the year 2025	<b>130,574,018</b>	
		<b>*Details of Statutory Allocation (See, Schedule 1)</b>		
		<b>Note*</b>		
1bi		VAT received in the year ended 2024		114,400,127
		Less: VAT for Dec 2023 Rec in Jan 2024		(8,653,297)
		Eleven months VAT Received		<b>105,746,830</b>
		Add: VAT for Dec 2024 in Jan 2025		11,439,203
		Adjusted VAT for the year 2024		<b>117,186,033</b>
		<b>Note*</b>		
1bii		Value Added Tax received in the year ended 2025	146,810,171	
		Less: Value Added Tax for Dec 2024 Rec in Jan 2025	(8,653,297)	
		Eleven months Value Added Tax Received	<b>138,156,873</b>	
		Add: Value Added Tax for Dec 2024 in Jan 2026	16,319,499	
		Adjusted Value Added Tax for the year 2025	<b>154,476,372</b>	
		<b>*Details of VAT (See, Schedule 1)</b>		

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**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
2	<b>110103-4</b>	<b>Other Receipts (FGN)</b>		
	11010401	Differential Exchange Gain.	7,096,695	55,877,787
	11010404	Ecological Fund Distributions	3,506,104	2,185,473
	11010405	Electronic Money Transfer Levy	7,885,470	4,138,955
	11010405	Infrastructure Development	46,583,366	23,026,735
	11010405	Signature Bonus	-	59,411,221
	11010405	ECA Refund	-	70,214,897
	11010405	NNPCL Dividend	25,270,026	-
	11010405	Others (See, Schedule 2)	30,957,660	29,753,626
			<b>121,299,321</b>	<b>244,608,694</b>
		<b>Note*</b>		
2i		Other Receipts from FAAC in the year ended 2024		244,608,694
		less: Other Receipts for Dec 2023 Rec in Jan 2024		(12,464,602)
		Eleven months Other FAAC Received		<b>232,144,092</b>
		Add: Other Receipts for Dec 2024 in Jan 2025 (See Note a)		4,818,153
		Adjusted Other Receipts for the year 2024		<b>236,962,245</b>
2ii		Other Receipts from FAAC in the year ended 2025	<b>121,299,321</b>	
		less: Other Receipts for Dec. 2024 Rec. in Jan 2025	(4,818,153)	
		Eleven months Other FAAC Received	<b>116,481,168</b>	
		Add: Other Receipts for Dec. 2025 Rec. in Jan 2026	1,008,353	
		Actual Other Receipts for the Year 2025	<b>117,489,521</b>	
		Add: Remittance for the prior year Ecological Distribution received in 2026 (Refer to Note a)	150,285	
		Adjusted Other Receipts for the year 2025	<b>117,639,806</b>	
		<b>Note a</b>		
		Ecological Distribution received (Jan - Dec, 2025) as per Bank Statement	3,656,388	
		Less: Ecological Distribution received (Jan - Dec, 2025) as per FAAC File	(3,506,104)	
		Receivable Ecological Distributions during the year 2025	<b>150,285</b>	

Total Ecological Fund Distribution (EFD) received from FGN as per Kano State FAAC Account's bank statements is higher than the EFD amount stated in the FAAC Distribution file by over 150.3 Million, which indicates a partly payment of the prior years outstanding EFD (FGN). Refer to schedule 14

\*Details of other receipts (See, Schedule 2)



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	MDAs/PROJECTS	OPENING BALANCE AS AT 1st JANUARY 2025	AMOUNT RECEIVED 2025	AMT. AVAILABLE FOR EXPENDITURE 2025	EXPENDITURE 2025	BALANCE AS AT 31ST DEC. 2025
3	130101	<b>Aids &amp; Grants</b>					
3i	13010101	<b>Internal Grants</b>	N'000	N'000	N'000	N'000	N'000
1		Rural Access and Agricultural Mobility Projects Directora	76,801	-	76,801	-	76,801
2		Kano State College of Education And Preliminary Studies	-	-	-	-	-
3		North West University, Kano	309,866	1,198,883	1,508,749	1,036,460	472,288
5		Dangote University of Science and Technology, Wudil	180,825	805,605	986,430	739,303	247,128
6		Ministry of Acgriculture	22,868	-	22,868	-	22,868
7		Kano State Polytechnic	213,509	1,506,795	1,720,305	1,471,818	248,487
8		Sa'adatu Rimi College of Education Kumbotso Kano	49,261	1,810,552	1,859,813	1,361,947	497,867
		<b>Sub-total</b>	<b>853,131</b>	<b>5,321,835</b>	<b>6,174,966</b>	<b>4,609,527</b>	<b>1,565,438</b>
3ii	13020401	<b>External Grant</b>					
1		NG-Cares Fund	522,710	860,000	1,382,710	1,326,462	56,248
2		Agro-Climatic Resilience in Semi-Arid Landscapes (ACReS)	664,654	6,229,191	6,893,845	6,217,370	385,189
4		Innovation Development and Effectiveness of the Acqui	9,601	1,659,908	1,669,509	1,664,505	5,004
5		Immunization Plus and Malaria Process by Accelerating	4,296,390	11,760,712	16,057,102	15,689,157	367,945
6		Livestock Productivity and Resilience Project (L - PRES)	13,405	7,225	20,630	13,472	7,158
7		Addolecent Girls Initiatives for Learning and Empowerme	5,495	143,000	148,495	122,851	25,644
8		<b>Ministry of Agric</b>					
9		Rural Access and Agricultural Marketting Project (RAAMP	11,714	383,625	395,339	351,911	43,428
10		Ministry of Agriculture (SAPZ.)	483,492	3,488,569	3,972,061	3,408,703	563,357
11		Kano State Agropastoral Development Project (KSADP)	36,725	1,525,795	1,562,520	4,555	1,557,965
12		Kano FADAMA Cares	68,165	-	68,165	11,992	56,173
14		<b>Kano State Primary Health Care Mgt Board</b>					
a		UNICEF	85,458	663,167	748,626	667,005	81,621
b		Routine Immunization Activities	2,021	825,464	827,484	376,301	451,184
c		HMOU	2,572	611,775	614,346	502,264	112,083
d		Basic Health Care Provision Fund (BHNPF)/National Prime	1,331,158	1,488,929	2,820,087	1,643,751	1,176,337
19		COVID 19	4,864	-	4,864	-	4,864
15		<b>Ministry of Health:</b>					
a		UNICEF	332,595	43,499	376,094	341,782	34,313
b		Health Basket (MoU)	278,061	1,157,730	1,435,791	1,251,939	183,852
c		Basic Health Care Provision Fund	350	-	350	-	350



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	MDAs/PROJECTS	OPENING BALANCE AS AT 1st JANUARY 2025	AMOUNT RECEIVED 2025	AMT. AVAILABLE FOR EXPENDITURE 2025	EXPENDITURE 2025	BALANCE AS AT 31ST DEC. 2025
16		<b>SUBEB</b>					
a		SUBEB (BESDA)	2,886,316	-	2,886,316	2,319,996	566,321
b		SUBEB (UBEC Marching Grant)	4,341,961	8,689,008	13,030,969	3,166,588	9,864,381
		<b>Sub-total</b>	<b>15,377,709</b>	<b>39,537,596</b>	<b>54,915,305</b>	<b>39,080,603</b>	<b>15,543,416</b>
		<b>Total Aids and Grants</b>	<b>16,230,839</b>	<b>44,859,431</b>	<b>61,090,271</b>	<b>43,690,131</b>	<b>17,108,854</b>

**Note:** In some MDAs, such as Sa'adatu Rimi University of Education, Dngote University of Science and Technology, Wudil and others projects, additional transactions (receipts and payments) were incurred at the end of the financial year after the reporting period. This prompted to adjustment in prior year closing balances based on IPSAS 14 (Event after the reporting period). Moreover, external grants such as ACREsAL, AGILE, ANRIN etc were realised to have been overstated during the reporting period, where some of the Projects Dollar Account (DA) experienced double conversion to reporting currency (NGN) as well as foreign currency transaction effects which lead to closing balance reconciliation and fair value adjustments in accordance with IPSAS 3 and 4

\*Details of Aids and Grants (See, Schedule 3)

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**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025	31 Dec, 2024
			N'000	N'000
4	<b>1201</b>	<b>Tax Revenue</b>	<b>N'000</b>	<b>N'000</b>
	12010101	Pay As You Earn (PAYE)	31,148,449	26,081,983
	12010104	Stamp Duties	9,911,542	8,687,050
	12010107	Capital Gains Tax	700,894	152,713
	12010112	Tax Audit / Back Duty Recovery	1,651,095	-
	12010310	Withholding Tax on Management Fees	9,212	-
	12010311	Withholding tax on Consultancy	44,396	-
	12010312	Other Withholding Tax	6,083,837	-
	12010314	Entertainment Tax	20,000	-
	12010317	Land use charges/ property Tax	43,576	-
	12010323	Other Direct Taxes	8,718	62,435
	12010401	Withholding Tax On Dividend	301,085	337,800
	12010402	Withholding Tax On Rent	481,437	185,309
	12010403	Withholding Tax On Bank Interest	1,594,088	1,990,631
	12010404	Withholding Tax On Directors Fees	96,831	103,219
	12010405	Withholding Tax On Contracts	612,687	812,285
	12010406	Withholding on Consultancy/Professional Fees	74,356	77,069
	12010407	Withholding on Commission	345,992	163,866
	12010408	Withholding on Royalties	1,625,669	35,267
	12010501	Direct Assessment	15,696,992	2,072,470
12010603	Presumptive Tax	-	33,295	
12020413	Withholding on Consumption	72,536	72,344	
			<b>70,523,392</b>	<b>40,867,739</b>
<b>*Details of Internally Generated Revenue (Tax Revenue) (See, Schedule 4A &amp; 4B)</b>				
5	<b>1202</b>	<b>Other Revenue</b>		
5i	12021	<b>Revenue from other Sources</b>		
	12021006	Prior Years Salary Over payment Refunded in 2025	3,420	10,636
		<b>Sub-Total</b>	<b>3,420</b>	<b>10,636</b>



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
5ii		<b>Proceeds from Sales of Assets/Investments</b>		
	12020614	Proceeds from the Sales of Assets	-	-
	14050201	Proceeds from the Sales of Investment in Properties	155,239	379,234
		<b>Sub-Total</b>	<b>155,239</b>	<b>379,234</b>
		<b>Grand Total</b>	<b>158,659</b>	<b>389,870</b>
		<b>*Note</b>		
		Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)		
		<b>Description</b>	<b>GPs</b>	<b>Houses</b>
		Sales	85,237	70,002
		<b>Total</b>	<b>85,237</b>	<b>70,002</b>
			<b>31 Dec, 2025 N'000</b>	<b>31 Dec, 2024 N'000</b>
6	<b>1202</b>	<b>MDAs Revenues (Revenue from exchange transactions)</b>		
	120201	Licences General	4,647,168	4,650,835
	120204	Fees General	16,459,694	6,318,079
	120205	Fines - General	68,442	-
	120206	Sales - General	2,596,425	6,229,300
	120207	Earnings - General	4,810,033	-
	120208	Rent on Government Buildings - General	27,383	-
	120209	Rent on Land and Others - General	179,741	-
	120211	Investment Income - General	365,895	-
	120303	Excess Charges/Interest Recovery	2,580,518	7,019,582
		<b>Total MDAs Revenues</b>	<b>31,735,299</b>	<b>24,217,796</b>
7	<b>120211</b>	<b>Investments Income/Dividend</b>		
7i	12021102	<b>Divident Received</b>		
		Access Bank Nigeria Plc.	108	45
		Sterling Bank Plc	219	61
		<b>Sub-Total</b>	<b>327</b>	<b>106</b>



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
7ii	12021103	<b>Increase/(Decrease) in Quoted investment</b>		
		Access Bank Nigeria Plc.	7,632	6,895
		Sterling Bank Plc	(187)	46
		Unity Bank	-	(8,642)
		WAPIC	14	22
		<b>Sub-Total</b>	<b>7,459</b>	<b>(1,680)</b>
7iii	12021103	<b>Increase/(Decrease) in Unquoted investment &amp; Bank Deposit</b>		
		Deposit with Crown Agent	1,664	-
		Sovereign Wealth Fund	-	9,831,147
		<b>Sub-Total</b>	<b>1,664</b>	<b>9,831,147</b>
		<b>Grand Total</b>	<b>9,450</b>	<b>9,831,147</b>
7iv	12021103	<b>Increase/(Decrease) in Security Investments</b>		
		Quoted Investments (7ii)	7,459	
		Sovereign Wealth Fund (7iii)	(1,504,424)	
			<b>(1,496,965)</b>	
		<b>*Details of Investments (See, Schedule 7)</b>		
8	<b>210101</b>	<b>Salaries, Wages and Employee benefits</b>		
	21010101	Staff cost- salaries and wages	104,882,640	78,826,510
	21010103	Consolidated Revenue Fund (CRF) charges	144,495	90,878
	21020202	Staff cost- pension defined contribution plan	20,602,083	9,116,957
			<b>125,629,218</b>	<b>88,034,344</b>
8i		<b>Note*</b>		
		Total Salaries, Wages & Employee Benefits for the year 2025	125,629,218	88,034,344
		<b>Add:</b>		
		Salary Arreas Settled in 2025	22,581	56,210
			<b>125,651,799</b>	<b>88,090,555</b>
		<b>Less:</b>		
		Previous Over-Payments Refunded in 2025	-	10,636
			<b>125,651,799</b>	<b>88,101,191</b>

\*Details of Personnel Cost (See, Schedule 5A & 5B)



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
9	<b>220201</b>	<b>Transport &amp; Travel (General)</b>		
	22020101	Local Travel & Transport: Training	2,543,744	2,009,657
	22020102	Local Travel & Transport: Others	1,680,745	435,341
	22020103	International Travel & Transport: Training	3,999,833	1,522,153
	22020104	International Travel & Transport: Others	3,647,434	308,732
		<b>Total Transport &amp; Travel</b>	<b>11,871,756</b>	<b>4,275,884</b>
10	<b>220202</b>	<b>Utilities (General)</b>		
	22020201	Electricity Charges	1,082,036	1,407,446
	22020202	Telephone Charges	84,529	370,303
	22020203	Internet Access Charges	188,735	947,043
	22020204	Satellite Broadcasting Access Charges	42,775	921,383
	22020205	Water Rates	58,278	215,444
	22020206	Sewerage Charges	32,702	1,569,912
	22020207	Leased Communication Lines(5)	1,456	23,592
	22020208	Software Charges/ License Renewal	124,730	-
	22020209	Other Utilities	265,780	-
		<b>Total Utilities</b>	<b>1,881,020</b>	<b>5,455,124</b>
11	<b>220203</b>	<b>Materials &amp; Supplies (General)</b>		
	22020301	Office Stationeries / Computer Consumables	1,180,403	1,403,120
	22020302	Books	389,020	1,627,912
	22020303	Newspapers	28,508	140,996
	22020304	Magazines & Periodicals	30,993	269,416
	22020305	Printing Of Non-Security Documents	641,538	674,670
	22020306	Printing Of Security Documents	1,118,235	1,433,092
	22020307	Drugs/Laboratory/Medical Supplies	512,307	4,504,977
	22020308	Field & Camping Materials Supplies	121,072	3,022,635



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
	22020309	Uniforms & Other Clothing	353,623	1,341,832
	22020310	Teaching Aids / Instruction Materials	448,087	9,466,546
	22020311	Food Stuff / Catering Materials Supplies	639,294	437,475
	22020312	Sanitary Materials	77,172	827,691
	22020313	Water Treatment Chemicals	646	670,385
	22020314	Examination Materials	1,969,144	224,249
	22020316	Other Materials And Supply	575,106	-
		<b>Total Materials &amp; Supplies</b>	<b>8,085,148</b>	<b>26,044,996</b>
12	<b>220204</b>	<b>Maintenance Services (General)</b>		
	22020401	Maintenance Of Motor Vehicle / Transport Equipment	967,728	1,587,934
	22020402	Maintenance Of Office Furniture	239,847	485,484
	22020403	Maintenance Of Office Building / Residential Qtrs	932,292	1,087,626
	22020404	Maintenance Of Office / It Equipments	239,484	391,792
	22020405	Maintenance Of Plants/Generators	283,278	656,529
	22020406	Other Maintenance Services	867,715	161,910
	22020407	Maintenance Of Aircrafts	102	41,975
	22020410	Maintenance Of Street Lightings	7,800	51,616
	22020411	Maintenance Of Communication Equipments	8,023	44,527
	22020416	Maintenance Of Parks And Garden	4,323	24,415
	22020417	Maintenance Of Other Infrastructure	699,034	
		<b>Total Maintenance Services</b>	<b>4,249,625</b>	<b>4,533,807</b>
13	<b>220205</b>	<b>Training (General)</b>		
	22020501	Local Training	3,747,393	3,915,415
	22020502	International Training	1,403,292	1,629,674
		<b>Total Training</b>	<b>5,150,685</b>	<b>5,545,089</b>



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
14	<b>220206</b>	<b>Other Services (General)</b>		
	22020601	Security Services	1,532,049	4,830,331
	22020602	Office Rent	91,766	117,050
	22020603	Residential Rent	96,460	237,760
	22020604	Security Vote (Including Operation)	9,142,563	7,722,251
	22020605	Cleaning and Fumigation Services	178,937	1,833,054
		<b>Total Other Services</b>	<b>11,041,774</b>	<b>14,740,447</b>
15	<b>220207</b>	<b>Consulting &amp; Professional Services (General)</b>		
	22020701	Financial Consulting	1,180,654	1,190,240
	22020702	Information Technology Consulting	295,349	935,284
	22020703	Legal Services	477,712	397,505
	22020704	Engineering Services	45,605	467,316
	22020705	Architectural Services	34,515	934,836
	22020706	Surveying Services	10,338	839,637
	22020707	Agricultural Consulting	33,800	351,147
	22020708	Medical Consulting	59,549	673,634
	22020709	Audit Consultancy	79,456	1,014,094
	22020710	Research and Documentation	87,156	150,000
	22020711	Supervision and Management	386,185	-
	22020712	Other Financial Consulting	2,042,231	-
	22020713	Technical Consultancy Services	2,375,000	-
		<b>Total Consulting &amp; Professional Service</b>	<b>7,107,550</b>	<b>6,953,693</b>



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
16	<b>220208</b>	<b>Fuel &amp; Lubricant General</b>		
	22020801	Motor Vehicle Fuel Cost	1,658,932	1,685,669
	22020802	Other Transport Equipment Fuel Cost	238,935	-
	22020803	Plant/Generator Fuel cost	9,484,324	2,094,024
	22020806	Cooking Gas Fuel cost	28,210	1,259,249
		<b>Total Fuel &amp; Lubricant</b>	<b>11,410,401</b>	<b>5,038,942</b>
17	<b>220209</b>	<b>Financial charges (General)</b>		
	22020901	Bank Charges (Other than Interest)	47,024	419,671
	22020902	Insurance Premium	21,321	191,472
	22020904	Other Bank Charges	2,709	4,310
		<b>Total Financial charges</b>	<b>71,053</b>	<b>615,453</b>
18	<b>220210</b>	<b>Miscellaneous Expenses General</b>		
	22021001	Refreshment & Meals	608,148	373,231
	22021002	Honorarium & Sitting Allowance	1,116,718	623,615
	22021003	Publicity & Advertisements	3,019,322	446,924
	22021004	Medical Expenses-Local	414,011	222,018
	22021006	Postages & Courier Services	52,253	26,889
	22021007	Welfare Packages	4,427,058	280,164
	22021008	Subscription To Professional Bodies	170,272	608,504
	22021009	Sporting Activities	863,677	338,591
	22021010	Direct Teaching & Laboratory Cost	77,068	408,132
	22021011	Other Miscellaneous	2,625,789	14,191
	22021019	Medical Expenses-International	490,258	348,453
	22021020	Payment For Foreign Scholarship Scheme	8,481,000	81,217
	22021021	Special Days/Celebrations	818,970	-
	22021022	Hospitality Expenses	4,374,284	-
	22021023	Final Account Production	98,026	-
	22021024	Budget Formulation Logistics	139,801	-
		<b>Total Miscellaneous Expenses</b>	<b>27,776,656</b>	<b>3,771,927</b>

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**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
19	220401	<b>Grants &amp; Other Contribution (Subvention)</b>		
	22040101	Grant To Other State Governments - Current	84,500	2,666,918
	22040103	Grant To Local Governments -Current	142,500	
	22040104	Grant To Local Governments - Capital	1,187,500	
	22040105	Grants To Government Owned Companies - Current	4,448,552	
	22040106	Grant To Government Owned Companies - Capital	133,584	
	22040108	Grant To Private Companies - Capital	1,300	
	22040109	Grants to Communities/NGOs	3,185,000	2,475,987
	22050101	Subsidy To Government Owned Companies	2,425,509	
	22050101	Subsidy To Public/Public Institutions	3,619,606	
		<b>Total Grants &amp; Other Contribution</b>	<b>15,228,050</b>	<b>5,142,905</b>
		<b>*Details of Overhead Cost (See, Schedule 8)</b>		
20	22020701	<b>Cost of IGR Collection</b>		
		Technical Advisers Commision		1,100,000
		Incentives	273,060	273,060
		Over Head	600,000	375,000
		<b>Total</b>	<b>873,060</b>	<b>1,748,060</b>

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**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	PROPERTIES, PLANTS & EQUIPMENT (PPE)	LAND & BUILDINGS	PLANTS & MACHINERIES	MOTOR VEHICLE	OFFICE EQUIPMENT	FURNITURE & FIXTURE	INFRASTRUCTURE ASSETS	LIFE ASSETS	TOTAL
21i	4401	<b>Depreciation for the Year 2025</b>								
		Opening balance as at 1st January, 2025	69,158,849	13,711,988	14,363,982	4,740,392	7,618,939	294,548,057	280,767	404,422,972
		Additional during the year	58,841,088	15,768,786	16,805,859	6,541,741	8,685,590	223,261,482	320,074	330,224,619
		Reclassification	20,594,381	5,519,075	5,882,051	2,289,609	3,039,957	103,512,968	-	140,838,040
		Disposal	-	-	-	-	-	-	-	-
		Write-off	-	-	-	-	-	-	-	-
		<b>Balance as at 31st December, 2025 (A)</b>	<b>148,594,317</b>	<b>34,999,848</b>	<b>37,051,891</b>	<b>13,571,742</b>	<b>19,344,485</b>	<b>621,322,507</b>	<b>600,841</b>	<b>875,485,632</b>
		<b>Accumulated Depreciation:</b>								
		Opening balance as at 1st Jan, 2025	(4,790,225)	(4,898,999)	(13,035,292)	(9,364,519)	(5,124,887)	(88,977,840)	(23,948)	(126,215,711)
		Additional during the year (B)	(2,589,024)	(3,532,853)	(7,638,973)	(4,286,576)	(4,077,189)	(14,632,834)	(5,169)	(36,762,618)
		<b>Balance Carried forward 31st Dec, 2025</b>	<b>(7,379,249)</b>	<b>(8,431,852)</b>	<b>(20,674,265)</b>	<b>(13,651,095)</b>	<b>(9,202,076)</b>	<b>(103,610,675)</b>	<b>(29,117)</b>	<b>(162,978,329)</b>
		<b>Net Book Value as at 31st Dec, 2025 A-B=C</b>	<b>146,005,293</b>	<b>31,466,995</b>	<b>29,412,918</b>	<b>9,285,167</b>	<b>15,267,297</b>	<b>606,689,673</b>	<b>595,672</b>	<b>832,723,014</b>
21ii	4401	<b>Depreciation for the Year 2024</b>								
		Opening balance as at 1st Jan, 2024	42,933,473	7,290,002	8,535,415	4,572,537	4,674,858	145,380,869	235,271	213,622,426
		Additional during the year	27,998,680	8,841,748	11,060,740	3,103,866	5,736,676	159,189,677	49,036	215,980,422
		Reclassification	-	-	-	-	-	-	-	-
		Disposal	-	-	-	-	-	-	-	-
		Write-off	-	-	-	-	-	-	-	-
		<b>Balance as at 31st December, 2024 (A)</b>	<b>70,932,153</b>	<b>16,131,750</b>	<b>19,596,155</b>	<b>7,676,403</b>	<b>10,411,534</b>	<b>304,570,547</b>	<b>284,307</b>	<b>429,602,848</b>
		<b>Accumulated Depreciation:</b>								
		Opening balance as at 1st January, 2024	(3,016,922)	(2,479,236)	(7,803,118)	(6,428,508)	(2,332,292)	(78,955,351)	(20,408)	(101,035,836)
		Additional during the year (B)	(1,773,304)	(2,419,763)	(5,232,173)	(2,936,011)	(2,792,595)	(10,022,489)	(3,540)	(25,179,875)
		<b>Balance Carried forward 31st Dec, 2024</b>	<b>(4,790,225)</b>	<b>(4,898,999)</b>	<b>(13,035,292)</b>	<b>(9,364,519)</b>	<b>(5,124,887)</b>	<b>(88,977,840)</b>	<b>(23,948)</b>	<b>(126,215,711)</b>
		<b>Net Book Value as at 31st Dec, 2024 A-B=C</b>	<b>69,158,849</b>	<b>13,711,988</b>	<b>14,363,982</b>	<b>4,740,392</b>	<b>7,618,939</b>	<b>294,548,057</b>	<b>280,767</b>	<b>404,422,972</b>



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
21iii	<b>24</b>	<b>Depreciation</b>		
	<b>2401</b>	<b>Depreciation on Plants Properties and Equipments (PPE)</b>		
	240101	Land and Buildings (General)	2,589,024	1,773,304
	240104	Motor Vehicles (General)	3,532,853	2,419,763
	240102	Infrastructure Assets (General)	7,638,973	5,232,173
	240103	Plants and Machineries (General)	4,286,576	2,936,011
	240105	Office Equipments (General)	4,077,189	2,792,595
	240106	Furniture and Fixture (General)	14,632,834	10,022,489
	241031	Life Assets (General)	5,169	3,540
			<b>36,762,618</b>	<b>25,179,875</b>
		<b>Capital Expenditure by Sector</b>		
	<b>Admin Code</b>	<b>Sectors</b>		
	1	Administrative Sector	13,373,601	13,693,637
	2	Economic Sector	272,082,917	165,099,849
	3	Law and Justice Sector	712,937	4,550,063
	5	Social Sector	87,745,295	79,340,202
			<b>373,914,750</b>	<b>262,683,751</b>

**Note: Assets Reclassification**

During the reporting period, previous year's assets of ₦140,838,040 were reclassified in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS).

- The reclassification was carried out under IPSAS 45, which replaced IPSAS 17 (Property, Plant and Equipment) to properly reflect assets held for operational use.
- Items meeting the definition of IPSAS 31 (Intangible Assets) were separated to ensure accurate recognition of non physical resources.
- Adjustments were guided by IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) to maintain consistency and comparability across reporting periods.
- Transfers between categories were affected to reflect changes in use, control, and expected economic benefits.
- This reclassification enhances transparency, accountability, and compliance with IPSAS, thereby improving the reliability of the State's financial reporting.

**\*Details of Capital Expenditure (See, Schedule 12)**



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
23	310901	<b>Investments in Securities</b>		
i	31090101	<b>Quoted Investments</b>		
		Access Bank Plc (Intercontinental Bank)	37,105	1,561
		Sterling (NAL Marchant Bank Plc)	1,375	29,474
		Unity Bank	118,632	118,632
		WAPIC Insurance Plc	45	31
		<b>Sub total</b>	<b>157,158</b>	<b>149,699</b>
ii	31090102	<b>Unquoted Investments</b>		
		Dala Building	1,232,864	1,232,864
		KSIP	456,000	456,000
		Niger Delta Power Holding Company	19,388	19,388
		NNDC	51,300	51,300
		Sovereign Welth Fund	21,687,828	23,192,252
		<b>Sub total</b>	<b>23,447,379</b>	<b>25,181,185</b>
		<b>Grand Total</b>	<b>23,604,537</b>	<b>25,330,884</b>
24	31090106	<b>Investments in Properties</b>		
		Housing Corporation (Sheikh Khalifa I. Rabi, Sheikh N. Kabara & Sheikh Jaafar)	26,920,787	22,421,987
		<b>Note*</b>		
		Balance brought forward as at 1st January 2025	22,420,787	
		Add: Purchase of Pension Trust Fund Houses for the State Government	4,500,000	
		<b>Total Investment Cost</b>	<b>26,920,787</b>	

\*Details of Investments (See, Schedule 7)



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
25	<b>310201</b>	<b>Cash and cash equivalents</b>		
	31020103	MDAs Bank Balances (Annual Board of Survey)	11,885,069	2,280,747
	31020104	Treasury Bank Balances	16,443,373	83,514,968
	31020106	Capital Receipts (Grants) Balances	17,108,854	24,763,713
	31020108	Deposit with Crown Agent	342,905	341,240
			<b>45,780,201</b>	<b>110,900,668</b>
		<b>*Details of Cash and Cash equivalents (See, Schedule 9 &amp; 13)</b>		
26	<b>31060</b>	<b>Receivables</b>		
	31060401	Revolving Loans Granted	650,758	666,219
	31060401	FAAC Arrears	28,377,382	19,707,566
	31060401	FAAC Receivable (Other Receipts)	8,866,666	8,866,666
	31060401	Treasury Loan	100,000	100,000
			<b>37,994,806</b>	<b>29,340,450</b>
		<b>*Details of Receivable (See, Schedule 14)</b>		
27	<b>310501</b>	<b>Inventories (Stock)</b>		
		<b>MDAs</b>		
		Deputy Governors Office	35	12
		Ministry of Women Affairs	-	-
		Youth Empowerment Directorate	289	100
		Guidance and Coucilling Board	2,205	762
		Ministry for Local Government	67	23
		Ministry of Finance	3,481	1,203
		Ministry of Water Resources	54,685	18,900
		Ministry for Higher Education	57,765	-
		Special Duties Directorate	194	67
		Kano State Scholarship Board	75	26
		<b>TOTAL</b>	<b>118,795</b>	<b>21,093</b>



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
28	<b>4102</b>	<b>Total Debt Stock</b>		
	410201	Internal Debts	23,439,514	27,866,149
	410202	External Debts	200,638,076	187,486,600
		<b>Total</b>	<b>224,077,590</b>	<b>215,352,749</b>
28i	<b>4203</b>	<b>Long Term Public Debt (Borrowing)</b>		
		Internal Public Debt (Borrowing)	14,463,198	17,830,702
		External Public Debt (Borrowing)	190,905,433	179,058,106
		<b>Sub-Total</b>	<b>205,368,631</b>	<b>196,888,808</b>
28ii	<b>4106</b>	<b>Short Term Public Debt (Borrowing)</b>		
		Internal Public Debt (Borrowing)	8,976,317	10,035,447
		External Public Debt (Borrowing)	9,732,643	8,428,494
		<b>Sub-Total</b>	<b>18,708,959</b>	<b>18,463,941</b>
		<b>Grand-Total</b>	<b>224,077,590</b>	<b>215,352,749</b>
28iii	<b>2206</b>	<b>Repayment of Loan (Total Debt Service)</b>		
	220303	Principal Amount	13,760,228	13,280,366
	220601 & 220602	Public Debt Charges	4,948,731	4,922,078
			<b>18,708,959</b>	<b>18,202,444</b>
		<b>Note*</b>		
		Loan Repayment for the year ended 2024		18,202,444
		less: Repayments for Dec 2023 Paid in Jan 2024		(1,497,039)
		Eleven months Loan Repayments (FAAC Deduction)		<b>16,705,406</b>
		Add: Repayments for Dec 2024 Paid in Jan 2025		963,905
		Adjusted Loan Repayments for the year 2024		<b>17,669,310</b>
		Loan Repayment for the year ended 2025	18,708,959	
		less: Repayments for Dec 2024 Paid in Jan 2025	(963,905)	
		<b>Eleven months Loan Repayments (FAAC Deduction)</b>	<b>17,745,055</b>	
		Add: Repayments for Dec 2025 Paid in Jan 2026	1,758,566	
		<b>Adjusted Loan Repayments for the year 2025</b>	<b>19,503,621</b>	

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**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
29		<b>Proceeds from Borrowing</b>		
		<b>External Loan</b>		
		Kano State Agro Climatic Resilience in Semi-arid Landscape (ACReSAL) Project	18,414,255	-
		Rural Access Agricultural Marketting Project	4,421,894	-
		Kano State Agro Pastoral Development Project	854,557	-
		Kano State- Accelerated Nutrition Results -IDA	-	29,860,095
		<b>Total</b>	<b>23,690,705</b>	<b>29,860,095</b>

**\*Details of Debt Stock (See, Schedule 10 and 11)**

**Note**

**State Domestic Debt Profile**

**Power Intervention Fund:** This is a Loan from the Federal Government of Nigeria to the Kano State Government through Fidelity Bank. The loan Principal amount was 10 billion at 7% interest rate with estimated life-span of 10 years for the execution of Independent Power Supply Project (IPP) in the State.

**State Bond (Contractual Obligation):** This loan (bond) was raised and signed by the State Government through FCMB/UBA banks for the execution of capital project within the State. The loan principal amount is N18,425,000,000.00, with dual interest rate based on the first and second amount raised by FCMB and UBA Banks at 12% & 17% respectively with agreed settlement period of 10 years.

**Restructured Commercial Bank Loan:** Signed by the State Government through UBA Bank in December 2022. The principal amount of the loan was 20 Billion at 5% interest rate with life span of 10 years.

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
30		<b>Other FAAC Deductions</b>		
		Transfer to LGCs	-	-
		Ecological Fund Deductions	3,506,104	2,185,473
			<b>3,506,104</b>	<b>2,185,473</b>
30i		Ecology Distribution for the year 2025	3,506,104	
		Add: Prior Year Ecology Received in 2025	150,285	
		<b>Total Cash received during the year</b>	<b>3,656,388</b>	



**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
31	<b>410401</b>	<b>Payables and other liabilities</b>		
	41040102	Kano State Pension Fund Trustees	3,678,096	3,678,096
	41030102 & 41030103	Tax Liabilities	512,000	101,057
	41010101	Retention	127,548	-
	41040105	Contractors Liabilities	27,553,881	27,419,305
	41040101	Contract Gratuity Arrears	736,948	736,948
	41030214	Public Debt (FAAC)	1,492,687	1,758,566
		<b>Total Payables</b>	<b>34,101,160</b>	<b>33,693,972</b>
		<b>Note*</b>		
		<b>Contractors Liabilities/Arrears</b>		
		Opening Balance as at 1st January 2025	27,419,305	
		Add: Verified Contractor Liabilities (2014 to 2025)	-	
		<b>Total Contractors Liabilities Verified</b>	<b>27,419,305</b>	
		Less: Settlement During the year 2025	(8,079,452)	
		Total Contractors Liabilities after Settlement	19,339,853	
		Add: Contractors Liabilities for the year 2025	8,214,028	
		<b>Closing Balance as at 31st December 2025</b>	<b>27,553,881</b>	
		<b>*Details of Payables (See, Schedule 15)</b>		
		<b>Sub-Total</b>	-	5,618,988
		<b>Changes in Net Surplus</b>		
		Statutory Arrears	3,557,739	3,685,870
		VAT Arrears	11,439,203	8,653,297
		Other Receipts Arrears	4,818,153	12,316,637
		Augumentated Ecological Distribution (FGN)	(150,285)	(314,879)
			<b>19,664,811</b>	<b>24,340,926</b>

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**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	31 Dec, 2025 N'000	31 Dec, 2024 N'000
33	43020102	<b>Changes in Capital Receipts (Prior year adjustments)</b> Public Debt Arrears 2025 Adjusted capital receipts (Under reported) Aids and Grants Expenditure	(1,758,566) 9,242,961 (43,690,131) <b>(36,205,735)</b>	963,905 - - <b>963,905</b>
34	43020102	<b>Other Changes in Equity (Prior year adjustments)</b> Public Debt Adjustments (Under reported) Excess External Debt Charges Contractors Settlement During the Year Adjusted Loans (Ancore Borrowers & SMEDF) Revaluation Surplus/(Deficit) (Revaluation Reserve)	961,556 144,855 (8,079,452) - (39,238,348) <b>(46,211,389)</b>	(1,600,933) (13,212,883) (984,940) 29,850,532 <b>14,051,777</b>
34i		<b>Revaluation Increase (Decrease) for the year 2025</b> Revaluation Surplus during the year 2024 Revaluation Deficit during the year 2025 Revaluation cost to be Expensed	29,850,532 (39,238,348) <b>(9,387,816)</b>	
35	43030102	<b>Changes in Exchange Transaction</b> Deposit with Crown Agent Sovereign Wealth Fund Foreign Debt Fair Value Adjustments (37a)	1,664 (1,504,424) (7,782,849) <b>(9,285,609)</b>	138,373 9,601,661 (67,318,937) <b>(57,578,903)</b>
		<b>Note*</b> Crown Agent Balance as at 31st December 2025 (€177,341.38 @ N1933.58) Crown Agent Balance as at 31st December 2024 (€177,341.38 @ N1924.20) Gain/Loss on foreign exchange translations	342,904 (341,240) <b>1,664</b>	
		Sovereign Wealth Fund as at 31st December 2025 (\$15,110,731@1435.26) Sovereign Wealth Fund as at 31st December 2024 (\$15,110,731@1534.82) Gain on foreign exchange translations	21,687,828 (23,192,252) <b>(1,504,424)</b>	

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**NOTES TO THE FINANCIAL STATEMENTS**

NOTES	CODES	DESCRIPTION	BOOK VALUE N'000	MARKET VALUE N'000	GAIN/LOSS N'000
35i	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange transaction)			
1		National Urban Water Sector Reform III	4,784,664	5,622,319	(837,655)
2		National Urban Water Sector Reform III (2)	15,948,879	16,923,175	(974,296)
11		Rural Access Agricultural Marketing Project	5,582,108	6,356,913	(774,805)
3		Multi-States Road Project	5,174,147	6,197,610	(1,023,462)
4		Malaria Control Booster Project	5,510,845	5,940,483	(429,638)
5		State Education Sector Project	31,421,107	31,728,312	(307,205)
6		Third National Fadama Development	7,045,640	7,193,564	(147,923)
7		Health System Development project 11 (Add)	2,082,119	2,443,918	(361,799)
8		Commercial Agricultural Development	20,784,449	21,288,819	(504,371)
9		Malaria Control Booster Project (Add. Financing)	4,196,485	4,548,023	(351,538)
10		National Erosion and Watershed Management Project	3,976,276	4,214,002	(237,726)
12		Agro Processing Productivity Enhancement & Livelihood Support (APPEALS)	51,904,670	53,737,099	(1,832,429)
		Kano State- Accelerated Nutrition Results	29,075,210	-	-
		<b>TOTAL</b>	<b>187,486,600</b>	<b>166,194,238</b>	<b>(7,782,849)</b>
36		<b>Accumulated Suplus/(Deficit)</b>			
		Opening Balance as at 1st January 2024	484,229,374		
		Surplus for the year 2025	257,912,507		
		Additional Capital Grants	44,859,431		
	43020102	Changes in Net Surplus (Prior year adjustments) (Note 32)	19,664,811		
	43020102	Changes in Capital Grants (Prior year adjustments) (Note 33)	(36,205,735)		
	43020102	Other Changes in Equity (Prior year adjustments) (Note 34)	(46,211,389)		
	43030102	Changes in Exchange Transaction (Note 35)	(9,285,609)		
		<b>Balance as at 31st December, 2025</b>	<b>714,963,390</b>		



KOFAR KUDU GIDAN SARKI



ENTRANCE (STAIRCASE)



SIDE VIEW

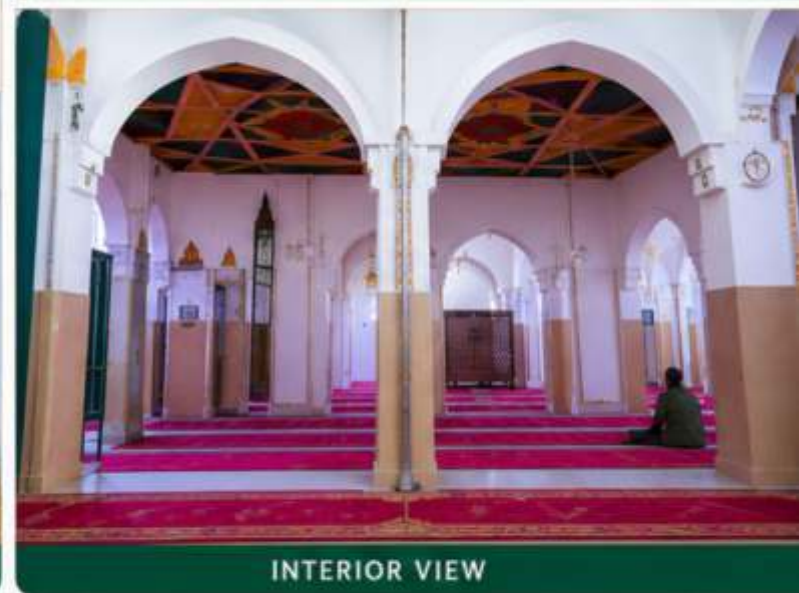
## GENERAL RENOVATION OF KANO CENTRAL MOSQUE



BACK EXIT



PRAYER HALL (INTERIOR)



INTERIOR VIEW



RENEWED WITH FAITH



RESTORED WITH CARE



BUILT FOR GENERATIONS



# SCHEDULES

Detailed supplementary information that supports and provides additional clarity to the financial statements.



## COMPREHENSIVE DETAILS

Provides in-depth breakdown of specific items, balances and transactions reported in the financial statements.



## TRANSPARENCY & ACCOUNTABILITY

Enhances understanding ensures comperability and supports sound decision making by stakeholders.



## COMPLIANCE & DISCLOSURE

Ensures all significant information is disclosed in line with applicable laws, standards and best practices.





**SCHEDULE 1: STATUTORY ALLOCATION FROM FAAC 2025**

DESCRIPTION	NET STATUTORY ALLOCATION (SRA)	TOTAL DEDUCTIONS	GROSS STATUTORY ALLOCATION (SRA)	VALUE ADDED TAX (VAT)	TOTAL FAAC RECEIPTS
	a	b	c=(a+b)	d	e=(c+d)
MONTHS	N'000	N'000	N'000	N'000	N'000
January 2025 (Dec, 2024)	1,703,306	1,854,433	3,557,739	11,439,203	14,996,942
February	5,536,265	1,753,871	7,290,136	13,566,401	20,856,536
March	6,003,882	1,766,820	7,770,702	11,292,799	19,063,501
April	7,164,558	1,798,962	8,963,520	10,998,804	19,962,324
May	7,346,697	1,804,006	9,150,703	11,378,349	20,529,052
June	6,566,549	1,782,401	8,348,951	13,081,031	21,429,982
July	8,237,457	1,828,673	10,066,130	11,968,391	22,034,521
August	11,179,008	1,908,338	13,087,346	12,308,385	25,395,731
September	12,637,671	1,883,989	14,521,660	13,115,649	27,637,309
October	10,515,638	1,825,225	12,340,863	15,555,652	27,896,515
November	11,940,269	1,864,676	13,804,945	12,792,265	26,597,210
December	12,304,762	1,874,770	14,179,532	9,313,242	23,492,774
<b>Total</b>	<b>101,136,063</b>	<b>21,946,163</b>	<b>123,082,226</b>	<b>146,810,171</b>	<b>269,892,397</b>
January 2026 (Dec, 2025)	9,259,102	16,319	11,049,530	16,319,499	27,369,029



**SCHEDULE 1: TOTAL DEDUCTIONS 2025**

**TOTAL DEDUCTIONS 2025**

DESCRIPTION	FOREIGN DEDUCTIONS a	DOMESTIC DEDUCTIONS b	PARIS CLUB LGA REPAYMENTS c	TOTAL ECOLOGICAL DEDUCTIONS d	TOTAL DEDUCTIONS e=(a+b+c+d)
Months	N'000	N'000	N'000	N'000	N'000
January 2025 (Dec, 2024)	1,097,138.98	661,426.83		95,867.22	1,854,433.02
February	896,002.92	661,426.83	-	196,440.78	1,753,870.53
March	896,002.92	661,426.83	-	209,390.16	1,766,819.91
April	896,002.92	661,426.83	-	241,531.98	1,798,961.73
May	896,002.92	661,426.83	-	246,575.83	1,804,005.58
June	896,002.92	661,426.83	-	224,971.73	1,782,401.48
July	896,002.92	661,426.83	-	271,243.02	1,828,672.77
August	896,002.92	661,426.83	-	350,908.46	1,908,338.21
September	831,259.84	661,426.83	-	391,302.22	1,883,988.89
October	831,259.84	661,426.83	-	332,538.23	1,825,224.90
November	831,259.84	661,426.83	-	371,989.53	1,864,676.20
December	831,259.84	661,426.83	-	382,083.20	1,874,769.87
<b>Total</b>	<b>10,694,198.79</b>	<b>7,937,121.95</b>	<b>-</b>	<b>3,314,842.37</b>	<b>21,946,163.11</b>
January 2025 (Dec, 2024)	831,259.84	661,426.83	-	297,741.83	1,790,428.50



**SCHEDULE 2: 2025 FAAC OTHER RECEIPTS (FGN)**

Description	Differential Exchange Gain	Infrastructure Development	Ecological Fund Distributions	NNPCL Dividend	Electronic Money Transfer Levy	Others	Total
Months	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January 2025 (Dec, 2024)	3,990,561.21	-	203,397.31	-	624,194.86	-	4,818,153.38
February	-	-	196,440.78	-	408,815.57	5,000,000.00	5,605,256.35
March	-	5,837,837.84	209,390.16	3,326,873.39	660,467.89	4,285,880.00	14,320,449.27
April	284,342.15	17,107,888.23	248,925.77	5,555,555.56	481,720.66	5,000,000.00	28,678,432.36
May	815,961.15	-	268,562.81	2,724,806.20	748,543.41	-	4,557,873.57
June	776,059.00	13,513,513.51	245,883.50	3,972,868.22	529,929.30	102,069.95	19,140,323.48
July	406,230.26	7,421,423.84	282,189.35	3,875,968.99	560,226.46	7,844,308.70	20,390,347.60
August	403,483.18	-	362,081.84	-	713,118.90	-	1,478,683.92
September	420,058.15	2,702,702.70	402,621.15	5,813,953.49	603,869.13	3,000,000.00	12,943,204.63
October	-	-	332,538.23	-	930,550.76	1,725,401.58	2,988,490.56
November	-	-	371,989.53	-	885,124.68	-	1,257,114.21
December	-	-	382,083.20	-	738,908.63	4,000,000.00	5,120,991.84
<b>Total</b>	<b>7,096,695.10</b>	<b>46,583,366.13</b>	<b>3,506,103.63</b>	<b>25,270,025.84</b>	<b>7,885,470.24</b>	<b>30,957,660.23</b>	<b>121,299,321.17</b>
January 2026 (Dec, 2025)	-	-	297,741.83	-	710,611.50	-	1,008,353.33

**Note - Others**

Solid Mineral	1,412,785.27
Bailout Refund	1,546,875.00
Non-Oil Excess Revenue	8,692,599.22

FOREX	4,280,596.53
Others	13,000,000.00
Augumentation	2,024,804.21
<b>Total</b>	<b>30,957,660.23</b>



**SCHEDULE 2: ECOLOGICAL FUND DISTRIBUTION AS PER FAAC FILE**

**ECOLOGICAL FUND DISTRIBUTION AS PER FAAC FILE**

Description	Differential Exchange Gain	Forex/Augm	Ecological Fund Distributions SRA	Total
Months	N'000		N'000	N'000
January 2025 (Dec, 2024)	107,530.09	-	95,867.22	203,397.31
February	-	-	196,440.78	196,440.78
March	-	56,071.50	209,390.16	209,390.16
April	7,393.79	53,607.95	241,531.98	248,925.77
May	21,986.98	-	246,575.83	268,562.81
June	20,911.77	2,826.55	224,971.73	245,883.50
July	10,946.32	-	271,243.02	282,189.35
August	11,173.38	-	350,908.46	362,081.84
September	11,318.93	-	391,302.22	402,621.15
October	-	-	332,538.23	332,538.23
November	-	-	371,989.53	371,989.53
December	-	-	382,083.20	382,083.20
<b>Total</b>	<b>191,261.27</b>	<b>112,506.00</b>	<b>3,314,842.37</b>	<b>3,506,103.63</b>
January 2026 (Dec, 2025)	-	-	297,741.83	297,741.83



**SCHEDULE 2: ECOLOGICAL FUND DISTRIBUTION AS PER BANK STATEMENTS**

**ECOLOGICAL FUND DISTRIBUTION AS PER BANK STATEMENTS**

Description	Differential Exchange Gain	Forex/Augm	Ecological Fund Distributions SRA	Total
Months	N'000	N'000	N'000	N'000
January 2025 (Dec, 2024)	107,530.09	-	95,867.22	203,397.31
February	-	-	-	-
March	-	56,071.50	196,440.78	252,512.28
April	7,393.79	53,607.95	209,390.16	270,391.90
May	29,648.89	246,575.83	241,531.98	517,756.70
June	-	2,826.55	-	2,826.55
July	20,911.77	30,116.82	224,971.73	276,000.32
August	10,946.32	-	271,243.02	282,189.35
September	11,173.38	11,318.93	350,908.46	373,400.77
October	-	-	723,840.45	723,840.45
November	-	-	371,989.53	371,989.53
December	-	-	382,083.20	382,083.20
<b>Total</b>	<b>187,604.25</b>	<b>400,517.58</b>	<b>3,068,266.54</b>	<b>3,656,388.37</b>
January 2026 (Dec, 2025)	-	-	297,741.83	297,741.83



**SCHEDULE 3: AIDS & GRANTS**

**AIDS AND GRANTS FOR THE YEAR ENDED 31ST DECEMBER 2025**

MDAs/Projects	Opening Balance as at 1st January 2025	Amount Received 2025	Amount Available for Expenditure 2025	Expenditure 2025	Balance as at 31st Dec, 2025
	N'000	N'000	N'000	N'000	N'000
Rural Access and Agricultural Mobility Projects Directorate	76,801	-	76,801	-	76,801
Kano State College of Education And Preliminary Studies (KSCEPS)	-	-	-	-	-
North West University, Kano	309,866	1,198,883	1,508,749	1,036,460	472,288
Dangote University of Science and Technology, Wudil	180,825	805,605	986,430	739,303	247,128
Ministry of Acgriculture	22,868	-	22,868	-	22,868
Kano State Polytechnic	213,509	1,506,795	1,720,305	1,471,818	248,487
Sa'adatu Rimi College of Education Kumbotso Kano	49,261	1,810,552	1,859,813	1,361,947	497,867
NG-Cares Fund	522,710	860,000	1,382,710	1,326,462	56,248
Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	664,654	6,229,191	6,893,845	6,217,370	385,189
Innovation Development and Effectiveness of the Acquization of Skills (IDEAS)	9,601	1,659,908	1,669,509	1,664,505	5,004
Immunization Plus and Malaria Process by Accelarating Coverage and Transform Services (IMPACT)	4,296,390	11,760,712	16,057,102	15,689,157	367,945
Livestock Productivity and Resilence Project (L - PRES)	13,405	7,225	20,630	13,472	7,158
Addolecent Girls Initiatives for Learning and Empowermet (AGILE)	5,495	143,000	148,495	122,851	25,644
Ministry of Agric					
Rural Access and Agricultural Marketting Project (RAAMP)	11,714	383,625	395,339	351,911	43,428



**SCHEDULE 3: AIDS & GRANTS**

MDAs/Projects	Opening Balance as at 1st January 2025	Amount Received 2025	Amount Available for Expenditure 2025	Expenditure 2025	Balance as at 31st Dec, 2025
	N'000	N'000	N'000	N'000	N'000
Ministry of Agriculture (SAPZ.)	483,492	3,488,569	3,972,061	3,408,703	563,357
Kano State Agropastoral Development Project (KSADP)	36,725	1,525,795	1,562,520	4,555	1,557,965
Kano FADAMA Cares	68,165	-	68,165	11,992	56,173
Kano State Primary Health Care Mgt Board					
UNICEF	85,458	663,167	748,626	667,005	81,621
Routine Immunization Activities	2,021	825,464	827,484	376,301	451,184
HMOU	2,572	611,775	614,346	502,264	112,083
Basic Health Care Provision Fund (BHNPF)/National PHC Development Agency (NPHCDA)	1,331,158	1,488,929	2,820,087	1,643,751	1,176,337
COVID 19	4,864	-	4,864	-	4,864
Ministry of Health:					
UNICEF	332,595	43,499	376,094	341,782	34,313
Health Basket (MoU)	278,061	1,157,730	1,435,791	1,251,939	183,852
Basic Health Care Provision Fund	350	-	350	-	350
SUBEB					
SUBEB (BESDA)	2,886,316	-	2,886,316	2,319,996	566,321
SUBEB (UBEC Marching Grant)	4,341,961	8,689,008	13,030,969	3,166,588	9,864,381
<b>Total Aids and Grants</b>	<b>16,230,839</b>	<b>44,859,431</b>	<b>61,090,271</b>	<b>43,690,131</b>	<b>17,108,854</b>



**SCHEDULE 4: INTERNALLY GENERATED REVENUE**

**Kano State Government - 2025 Internally Generated Revenue**

CODE	ECONOMIC LINES ITEMS	2025 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2025 FINAL BUDGET	VARIANCE	% PERFORM ANCE
12010101	Personal Taxes (PAYE State)	24,188,297	3,461,969	-	3,461,969	(20,726,328)	699%
12010104	Personal Taxes (PAYE Local Government)	598,243	3,589,458	-	3,589,458	2,991,215	17%
12010105	PAYE Federal Govt Establishments	1,750,000	10,500,000	-	10,500,000	8,750,000	17%
12010106	PAYE Org Private Sector	3,746,496	20,000,000	6,000,000	26,000,000	22,253,504	14%
12010107	PAYE Informal Sector	865,413	1,097,399	-	1,097,399	231,986	79%
12010108	Direct Assessment on Affluent/High Networth	1,926,611	9,000,000	(5,000,000)	4,000,000	2,073,389	48%
12010109	Direct Assessment on Mix-Income	12,948,019	-	-	-	(12,948,019)	100%
12010110	Direct Assessment on Expatriates	337,174	2,000,000	-	2,000,000	1,662,826	17%
12010111	Direct Assessment on Informal/Presumptive	485,187	338,336	-	338,336	(146,851)	143%
12010112	Tax Audit / Back Duty Recovery	1,651,095	2,094,248	2,000,000	4,094,248	2,443,153	40%
12010301	Capital Gains Tax (Individual) - General	700,894	577,399	500,000	1,077,399	376,505	65%
12010302	Withholding Tax on Dividend	301,085	569,582	500,000	1,069,582	768,497	28%
12010303	Withholding Tax on Rent	481,437	878,591	400,000	1,278,591	797,154	38%
12010304	Withholding Tax on Bank Interest	1,594,088	1,575,365	300,000	1,875,365	281,277	85%
12010305	Withholding Tax on Directors Fees	96,831	164,420	150,000	314,420	217,589	31%
12010306	Withholding Tax on Contracts	612,687	1,542,784	1,000,000	2,542,784	1,930,097	24%
12010307	Withholding Tax on Professional fees	74,356	120,089	-	120,089	45,733	62%
12010308	withholding Tax on commission	345,992	342,665	200,000	542,665	196,673	64%
12010309	Withholding Tax On Royalties	1,625,669	7,500	-	7,500	(1,618,169)	21676%



**SCHEDULE 4: INTERNALLY GENERATED REVENUE**

CODE	ECONOMIC LINES ITEMS	2025 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2025 FINAL BUDGET	VARIANCE	% PERFORM ANCE
12010310	Withholding Tax on Management Fees	9,212	45,000	-	45,000	35,788	20%
12010311	Withholding tax on Consultancy	44,396	36,000	400,000	436,000	391,604	10%
12010312	Other Withholding Tax	6,083,837	5,000	-	5,000	(6,078,837)	121677%
12010313	Consumption Tax	72,536	59,900	-	59,900	(12,636)	121%
12010314	Entertainment Tax	20,000	120,000	-	120,000	100,000	17%
12010317	Land use charges/ property Tax	43,576	-	-	-	(43,576)	100%
12010318	Excess Charges/Interest Recovery	2,580,518	661,220	-	661,220	(1,919,298)	390%
12010319	Stamp Duties	9,911,542	776,666	6,000,000	6,776,666	(3,134,876)	146%
12010323	Other Direct Taxes	8,718	50,000	-	50,000	41,282	17%
12020105	Radio/Television Station Licenses	3,400	7,000	-	7,000	3,600	49%
12020121	Hunting Permits	361,646	2,001	5,000	7,001	(354,645)	5166%
12020123	Vehicle Hackney Permit	13,702	21,633	-	21,633	7,931	63%
12020124	Conductor's Badge	70,232	5,000	-	5,000	(65,232)	1405%
12020129	Cinematograph Licenses	100	60,000	-	60,000	59,900	0%
12020131	Motor Vehicle Licenses	127,982	563,009	-	563,009	435,027	23%
12020132	Drivers' Licenses	358,009	606,488	-	606,488	248,479	59%
12020134	Private Schools Licenses	62,928	25,000	-	25,000	(37,928)	252%
12020135	Filling Station Licenses	1,590	50,000	-	50,000	48,410	3%
12020136	Health Facilities Licenses	62,357	2,500	100,000	102,500	40,143	61%
12020137	Trade Permit Licenses	56,935	160,000	-	160,000	103,065	36%
12020138	Hide & Skin Buyer Licenses	17,695	10,000	20,000	30,000	12,305	59%
12020142	Taxi Registration	146,418	556,417	-	556,417	409,999	26%
12020143	Other Licenses	49,043	143,823	20,000	163,823	114,780	30%



**SCHEDULE 4: INTERNALLY GENERATED REVENUE**

CODE	ECONOMIC LINES ITEMS	2025 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2025 FINAL BUDGET	VARIANCE	% PERFORM ANCE
12020145	Vehicle Registration And Weighing Licenses	64,337	65,000	-	65,000	663	99%
12020147	Driver's Badge/Permit	3,037,828	800	-	800	(3,037,028)	379728%
12020148	Kano State Transport (KSTR)	2,013	7,000	-	7,000	4,987	29%
12020149	Yellow Form Licences	64,914	7,400	-	7,400	(57,514)	877%
12020150	Road Worthiness	106,210	154,000	50,000	204,000	97,790	52%
12020152	GSM/ANTENNA PERMIT LICENCE	-	20,000	-	20,000	20,000	0%
12020155	Commercial Vehicle Registration Licences	15,979	100,000	-	100,000	84,021	16%
12020156	Tricycle Daily Operation Licence	15,979	100,000	-	100,000	84,021	16%
12020161	Heavy goods Vehicle permit	4,481	1,700	-	1,700	(2,781)	264%
12020162	Learners permit	3,389	3,200	-	3,200	(189)	106%
12020401	COURT FEES	142,185	28,159	1,000	29,159	(113,026)	488%
12020402	Renewal of Private Schools Registration	76,784	250,000	-	250,000	173,216	31%
12020403	Patent Medicine Licensing Fees	27,311	3,301	45,000	48,301	20,990	57%
12020408	FILMS CENSORSHIP/ PRODUCTION FEES	812	10,000	-	10,000	9,188	8%
12020414	ACCREDITATION FEES	-	77,000	-	77,000	77,000	0%
12020417	TENDER FEES	6,125,165	528,934	4,508,146	5,037,080	(1,088,085)	122%
12020418	FIRE SAFETY CERTIFICATE FEES	1,463	11,677	-	11,677	10,214	13%
12020420	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	14,351	-	14,351	14,351	0%
12020421	BILL BOARD ADVERTISEMENT FEES	441,229	193,982	800,000	993,982	552,753	44%
12020422	DEEDS REGISTRATION FEES	814,055	2,062,847	-	2,062,847	1,248,792	39%



**SCHEDULE 4: INTERNALLY GENERATED REVENUE**

CODE	ECONOMIC LINES ITEMS	2025 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2025 FINAL BUDGET	VARIANCE	% PERFORM ANCE
12020423	SURVEY/ PLANNING/ BUILDING FEES	389,572	142,449	1,000,000	1,142,449	752,877	34%
12020427	ASSOCIATION FEES	319,632	221,134	-	221,134	(98,498)	145%
12020428	BIRTH & DEATH REGISTRATION FEES	137,736	15,560	120,000	135,560	(2,176)	102%
12020430	CHANGE OF OWNERSHIP FEES	50,662	34,800	-	34,800	(15,862)	146%
12020432	LAND USE FEES	-	40,330	-	40,330	40,330	0%
12020433	DEVELOPMENT LEVIES	1,959,988	3,159,880	(500,000)	2,659,880	699,892	74%
12020435	INSPECTION FEES	4,866	7,518	-	7,518	2,652	65%
12020437	STUDENT REGISTRATION FEES	3,583,374	1,591,664	350,000	1,941,664	(1,641,710)	185%
12020438	TUITION FEES	459,656	231,663	465,000	696,663	237,007	66%
12020440	PARKING FEES	374,121	31,150	-	31,150	(342,971)	1201%
12020441	APPLICATIONS FORMS & FEES	327,067	300,002	1,295,000	1,595,002	1,267,935	21%
12020443	Telecommunication Charges/ Fees	6,220	11,869	-	11,869	5,649	52%
12020444	Container/ Haulage Discharge Fees	15,001	30,460	100,000	130,460	115,459	11%
12020445	Specialised Vehicle Parking Fees	13,801	50,000	-	50,000	36,199	28%
12020446	Sand Dreging Fees	13,652	80,000	-	80,000	66,348	17%
12020448	BUILDING PLAN APPROVAL FEES	2,797	24,000	-	24,000	21,203	12%
12020449	Mobile Advert Fees	37,913	-	-	-	(37,913)	0%
12020450	Agricultural Product/Produce Sales Fees	69,918	145,596	55,000	200,596	130,678	35%
12020451	Animal Trade Levy	13,886	83,640	-	83,640	69,754	17%
12020452	PROCESSING FEES	640,464	236,448	476,000	712,448	71,983	90%
12020453	SURVEY FEES	-	3,800	-	3,800	3,800	0%
12020455	VALUATION FEES	14	8,500	-	8,500	8,486	0%
12020458	LEASE REGISTRATION	13,519	26,345	-	26,345	12,826	51%



**SCHEDULE 4: INTERNALLY GENERATED REVENUE**

CODE	ECONOMIC LINES ITEMS	2025 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2025 FINAL BUDGET	VARIANCE	% PERFORM ANCE
12020465	LAND DEVELOPMENT FEES	28,920	14,412	50,000	64,412	35,492	45%
12020468	CONCENSION FEES	-	700,000	-	700,000	700,000	0%
12020472	WAYBILL AND MANIFEST	15,979	170,709	-	170,709	154,730	9%
12020473	LAND CHARGES	-	10,000	-	10,000	10,000	0%
12020474	WATER RATE CHARGES	-	9,000	-	9,000	9,000	0%
12020475	BOREHOLE TEST CHARGES	-	2,000	-	2,000	2,000	0%
12020476	RE-CERTIFICATION	-	1,500	-	1,500	1,500	0%
12020478	Road Congestion Charges	24,261	100,000	-	100,000	75,739	24%
12020479	Registration of Business Premises	10,000	14,000	-	14,000	4,000	71%
12020480	Renewal of Business Premises	29,757	580,000	-	580,000	550,244	5%
12020482	Other Fees	287,916	457,833	2,000	459,833	171,917	63%
12020501	Fines/ Penalties	52,463	252,536	155,000	407,536	355,073	13%
12020503	Park and Pay - Fines	15,979	100,000	-	100,000	84,021	16%
12020601	Sales Of Journal & Publications	878,466	21,390	1,050,000	1,071,390	192,924	82%
12020604	Sales Of Stores/Scraps/Unservicable Items	-	500	-	500	500	0%
12020606	Sales Of Bills Of Entries/Application Forms	268,889	366,725	150,000	516,725	247,836	52%
12020607	Sales Of Consultancy Registration Forms	52,489	104,041	-	104,041	51,552	50%
12020608	Sales Of Improved Seeds/Chemical	47,494	2,034,032	-	2,034,032	1,986,538	2%
12020609	Proceeds From Sales Of Farm Produce	10,200	173,700	-	173,700	163,500	6%
12020610	Proceeds From Sales Of Goods By Public Auctions	8,460	20,000	-	20,000	11,540	42%



**SCHEDULE 4: INTERNALLY GENERATED REVENUE**

CODE	ECONOMIC LINES ITEMS	2025 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2025 FINAL BUDGET	VARIANCE	% PERFORM ANCE
12020612	Proceeds From Sales Of Drugs And Medications	189,651	14,202	40,000	54,202	(135,449)	350%
12020616	Proceeds From Sale Of Fertilizers	245,874	3,500,000	(3,000,000)	500,000	254,126	49%
12020617	Other Sales	648,585	404,000	-	404,000	(244,585)	161%
12020618	Vehicle Plate Number	246,317	200,000	-	200,000	(46,317)	123%
12020701	Earnings From Consultancy Services	288,014	48,638	100,000	148,638	(139,376)	194%
12020702	Earnings From Laboratory Services	71,052	10,000	-	10,000	(61,052)	711%
12020703	Earnings From Hire Of Plants & Equipment	992	234,568	80,000	314,568	313,576	0%
12020704	Earnings From The Use Of Govt. Vehicles	-	2,400	-	2,400	2,400	0%
12020706	Earnings From Tolls Of Expressway	281,252	176,695	-	176,695	(104,557)	159%
12020707	Earnings From Medical Services	1,373,622	411,434	10,000	421,434	(952,187)	326%
12020709	Earnings From Tourism/Culture/Arts Centres	52,045	3,800	-	3,800	(48,245)	1370%
12020710	Earnings From Guest Houses	-	1,000	-	1,000	1,000	0%
12020711	Earnings From Commercial Activities	853,492	1,018,036	-	1,018,036	164,545	84%
12020712	Earnings From Drf Service Account	579,519	354,711	-	354,711	(224,808)	163%
12020715	Earnings From Catering	-	15,500	-	15,500	15,500	0%
12020716	Earnings From Ent Services	3,467	-	6,000	6,000	2,533	58%
12020722	Earning From Icu Services	240,912	80,760	-	80,760	(160,152)	298%
12020724	Earning From Scanning Services	139,651	12,480	-	12,480	(127,171)	1119%
12020725	Earning Fron Matuary Services	139,651	50,736	-	50,736	(88,915)	275%



**SCHEDULE 4: INTERNALLY GENERATED REVENUE**

CODE	ECONOMIC LINES ITEMS	2025 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2025 FINAL BUDGET	VARIANCE	% PERFORM ANCE
12020726	Earning From Theatre Sercices	306,906	17,522	-	17,522	(289,384)	1752%
12020727	Earning From Scbu Services (Special Care Baby Unit)	145,042	141,336	-	141,336	(3,706)	103%
12020728	Earning From Change Of Purpose	1,814	350	-	350	(1,464)	518%
12020732	Patient Admission Service	189,867	3,864	-	3,864	(186,003)	4914%
12020735	Earning From Public Conveniences	118,821	45,509	-	45,509	(73,312)	261%
12020738	Wind Sheild Sticker	17,778	7,800	-	7,800	(9,978)	228%
12020799	Other Earnings	6,139	223,398	2,000	225,398	219,259	3%
12020803	Rent On Govt Buildings	27,383	200,398	-	200,398	173,015	14%
12020901	Rent On Govt. Land	4,513	105,825	-	105,825	101,312	4%
12020905	Lease Rental	83,085	389,150	-	389,150	306,065	21%
12020906	Rents On Govt. Properties	92,143	819,320	(348,800)	470,520	378,377	20%
12021101	Operating Surplus	-	-	20,000	20,000	20,000	0%
12021102	Dividend Received	348,394	30,368	-	30,368	(318,026)	1147%
12021103	Other Investment Income	17,501	70,709	12,000	82,709	65,208	21%
12021210	Bank Interest	-	194,272	-	194,272	194,272	0%
<b>TOTAL INTERNALLY GENERATED REVENUE</b>		<b>102,258,691</b>	<b>85,863,780</b>	<b>19,688,346</b>	<b>105,552,126</b>	<b>3,293,434</b>	<b>97%</b>



**SCHEDULE 4: TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION**

Kano State Government - 2026 Actual and Budget Total Revenue by Administrative Classification

Code	Administrative Unit	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	% Performance
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>						
01110000000	Government House	304	3,382	-	3,382	3,078	0.09
011100900100	Guidance and Counselling Board	304	3,382	-	3,382	3,078	0.09
<b>01230000000</b>	<b>Min. of Information &amp; internal Affairs</b>	<b>100,989</b>	<b>410,902</b>	<b>-</b>	<b>410,902</b>	<b>309,913</b>	<b>0.25</b>
012300100100	Min. of Information & internal Affairs	3,400	10,000	-	10,000	6,600	0.34
012300200100	Abubakar Rimi Television Corporation	24,856	99,302	-	99,302	74,446	0.25
012300300100	Kano State Radio Corporation	5,391	70,600	-	70,600	65,209	0.08
012300400100	Government Printing Press	63,305	84,000	-	84,000	20,695	0.75
012300500100	Triumph Publishing Company	3,125	77,000	-	77,000	73,875	0.04
012300700100	Kano State Censorship Board	912	70,000	-	70,000	69,088	0.01
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>25</b>	<b>-</b>	<b>465,000</b>	<b>465,000</b>	<b>464,975</b>	<b>0.00</b>
014000100100	Office of the Auditor General (State)	25	-	465,000	465,000	464,975	0.00
<b>01480000000</b>	<b>Kano State Ind. Elect. Comm.</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
014800100100	Kano State Ind. Elect. Comm.	-	200,000	-	200,000	200,000	-
<b>01770000000</b>	<b>Ministry of Religious Affairs</b>	<b>-</b>	<b>20,159</b>	<b>-</b>	<b>20,159</b>	<b>20,159</b>	<b>-</b>
017700100400	Kano Sharia Commission	-	20,159	-	20,159	20,159	-
<b>01800000000</b>	<b>Ministry of Public Procurement Project Monitoring and Evaluation</b>	<b>42,401</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>(12,401)</b>	<b>1.41</b>
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	42,401	30,000	-	30,000	(12,401)	1.41
	<b>SUB - TOTAL</b>	<b>143,719</b>	<b>444,284</b>	<b>465,000</b>	<b>909,284</b>	<b>765,565</b>	<b>0.16</b>



**SCHEDULE 4: TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION**

Code	Administrative Unit	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	% Performance
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>						
<b>021500000000</b>	<b>Ministry of Agric. &amp; Natural Resources</b>	<b>14,005,846</b>	<b>15,825,704</b>	<b>(880,000)</b>	<b>14,945,704</b>	<b>939,859</b>	<b>0.57</b>
021500100100	Ministry of Agric. & Natural Resources	12,494,405	9,716,923	1,020,000	10,736,923	(1,757,482)	0.66
021511400100	KNARDA	-	358,782	-	358,782	358,782	-
021511600100	KASCO	1,511,441	5,750,000	(1,900,000)	3,850,000	2,338,559	0.39
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>469,155,313</b>	<b>595,170,924</b>	<b>106,249,368</b>	<b>701,420,292</b>	<b>232,264,979</b>	<b>0.67</b>
022000100100	Ministry of Finance	391,191,718	531,882,187	93,617,368	625,499,555	234,307,837	0.63
022000700100	Office of the Accountant General	69,000	700,000	-	700,000	631,000	0.10
022000800100	Kano State Internal Revenue Services	77,597,799	62,588,737	12,600,000	75,188,737	(2,409,062)	1.03
022000900100	Kano State Investment Promotion Agency	296,795	-	32,000	32,000	(264,795)	9.27
<b>022200000000</b>	<b>Ministry of Commerce &amp; Investment</b>	<b>478,161</b>	<b>1,868,468</b>	<b>87,200</b>	<b>1,955,668</b>	<b>1,477,507</b>	<b>0.24</b>
022200100100	Ministry of Commerce & Investment	55,847	1,038,145	-	1,038,145	982,298	0.05
022200200100	Kantin Kwari Market	100	374,255	-	374,255	374,155	0.00
022200300100	Kano state Consumer Protection Agency	118,996	153,000	-	153,000	34,004	0.78
022200400100	Abubakar Rimi Market	182,705	262,668	-	262,668	79,963	0.70
022200500100	Tourism Management Board	120,513	40,400	87,200	127,600	7,087	0.94
<b>023400000000</b>	<b>Ministry of Works</b>	<b>205,208</b>	<b>202,042</b>	<b>-</b>	<b>202,042</b>	<b>(3,166)</b>	<b>1.02</b>
023400200100	Housing Corporation	190,347	170,000	-	170,000	(20,347)	1.12
023403900100	Kano State Fire Service	14,861	32,042	-	32,042	17,181	0.46



**SCHEDULE 4: TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION**

Code	Administrative Unit	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	% Performance
<b>023600000000</b>	<b>Ministry of Tourism &amp; Culture</b>	<b>698,685</b>	<b>621,301</b>	<b>5,000</b>	<b>626,301</b>	<b>(72,384)</b>	<b>1.12</b>
023600300100	History & Culture Bureau	6,224	1,300	-	1,300	(4,924)	4.79
023605400100	Zoological & Wild Life Mgt. Agency	692,461	620,001	5,000	625,001	(67,460)	1.11
<b>023800000000</b>	<b>Ministry of Planning &amp; Budget</b>	<b>867,000</b>	<b>5,650,844</b>	<b>-</b>	<b>5,650,844</b>	<b>4,783,844</b>	<b>0.15</b>
023800100100	Ministry of Planning & Budget	867,000	5,650,844	-	5,650,844	4,783,844	0.15
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>5,725,275</b>	<b>6,429,290</b>	<b>-</b>	<b>6,429,290</b>	<b>704,015</b>	<b>0.11</b>
025200100100	Ministry of Water Resources	-	508,970	-	508,970	508,970	-
025210100100	Kano State Water Board	5,725,275	5,920,320	-	5,920,320	195,045	0.12
<b>026000000000</b>	<b>Ministry of Land and Physical Planning</b>	<b>4,274,126</b>	<b>7,062,952</b>	<b>1,500,000</b>	<b>8,562,952</b>	<b>4,288,826</b>	<b>0.50</b>
026000100100	Ministry of Land and Physical Planning	2,777,638	3,872,576	100,000	3,972,576	1,194,938	0.70
026005800100	Kano State Urban Planning & Development Authority	1,196,018	3,190,376	600,000	3,790,376	2,594,358	0.32
026005900100	Kano State Signage & Advertisement Agency (KASA)	300,470	-	800,000	800,000	499,530	0.38
<b>026300000000</b>	<b>Ministry of Rural &amp; Community Development</b>	<b>420,983</b>	<b>3,612,600</b>	<b>150,000</b>	<b>3,762,600</b>	<b>3,341,617</b>	<b>0.11</b>
026300100100	Ministry of Rural & Community Development	28,920	-	50,000	50,000	21,080	0.58
026300200100	RAMPS Directorate	383,625	3,605,000	-	3,605,000	3,221,375	0.11
026300700100	RUWASA	8,438	7,600	100,000	107,600	99,162	0.08



**SCHEDULE 4: TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION**

Code	Administrative Unit	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	% Performance
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>381,182</b>	<b>915,518</b>	<b>20,000</b>	<b>935,518</b>	<b>554,336</b>	<b>0.41</b>
022900100100	Ministry of Transport	27,115	128,823	20,000	148,823	121,708	0.18
022900300100	Kano State Transport Authority	281,252	174,695	-	174,695	(106,557)	1.61
022900400100	Kano State Road Transport Agency (KAROTA)	72,815	612,000	-	612,000	539,185	0.12
<b>023300000000</b>	<b>Ministry of Solid &amp; Mineral Resources</b>	<b>26,165</b>	<b>178,403</b>	<b>-</b>	<b>178,403</b>	<b>152,238</b>	<b>0.15</b>
023300100100	Ministry of Solid & Mineral Resources	26,165	178,403	-	178,403	152,238	0.15
	<b>SUB - TOTAL</b>	<b>496,237,944</b>	<b>637,538,046</b>	<b>107,131,568</b>	<b>744,669,613</b>	<b>248,431,669</b>	<b>0.67</b>
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>						
<b>031800000000</b>	<b>Judicial Service Commission</b>	<b>392,879</b>	<b>52,300</b>	<b>151,000</b>	<b>203,300</b>	<b>(189,579)</b>	<b>1.93</b>
031801100100	Judicial Service Commission	-	300	-	300	300	-
031805100100	High Court of Justice	355,489	50,750	150,000	200,750	(154,739)	1.77
031806100100	Multi-Door Court House	-	1,250	-	1,250	1,250	-
031805300100	Sharia Court of Appeal	37,390	-	1,000	1,000	(36,390)	37.39
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>
032600200100	Law Reform Commission	-	120,000	-	120,000	120,000	-
	<b>SUB - TOTAL</b>	<b>392,879</b>	<b>172,300</b>	<b>151,000</b>	<b>323,300</b>	<b>(69,579)</b>	<b>1.22</b>



**SCHEDULE 4: TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION**

Code	Administrative Unit	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	% Performance
<b>05000000000</b>	<b>SOCIAL SERVICE SECTOR</b>						
<b>05130000000</b>	<b>Ministry of Youths and Sports</b>	<b>8,704</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>91,296</b>	<b>0.09</b>
051300100100	Ministry of Youths and Sports	410	-	-	-	(410)	
051305500100	Kano State Sports Commission	5,792	-	50,000	50,000	44,208	0.12
051305600100	Kano Pillars Football Club	2,503	50,000	-	50,000	47,497	0.05
<b>05140000000</b>	<b>Ministry of Women Affairs Children &amp; Disable</b>	<b>47,156</b>	<b>1,089,560</b>	<b>-</b>	<b>1,089,560</b>	<b>1,042,404</b>	<b>0.04</b>
051400100100	Ministry of Women Affairs Children & Disable	47,156	1,089,560	-	1,089,560	1,042,404	0.04
<b>05170000000</b>	<b>Ministry of Education</b>	<b>28,728,213</b>	<b>27,143,954</b>	<b>1,337,000</b>	<b>28,480,954</b>	<b>(247,259)</b>	<b>1.01</b>
051700100100	Ministry of Education	14,573,493	19,704,744	1,050,000	20,754,744	6,181,252	0.22
051700300100	SUBEB	13,689,008	7,120,000	6,000	7,126,000	(6,563,008)	1.92
051700800100	Kano State library Board	600	-	1,000	1,000	400	0.60
051701500100	Science & Technical Schools Board	327,945	33,000	280,000	313,000	(14,945)	1.05
051701600100	Kano State Private And Voluntary Inst Board	76,784	250,000	-	250,000	173,216	0.31
051702700100	Kano State Islamic & Qur'anic School Board	60,384	36,210	-	36,210	(24,174)	1.67
<b>05690000000</b>	<b>Ministry for Higher Education</b>	<b>5,583,541</b>	<b>3,274,600</b>	<b>3,857,000</b>	<b>7,131,600</b>	<b>1,548,059</b>	<b>0.78</b>
056900100100	Ministry for Higher Education	33	4,800	-	4,800	4,767	0.01



**SCHEDULE 4: TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION**

Code	Administrative Unit	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	% Performance
056900200100	Kano State College of Education & Preliminary Studies	205,068	6,339	-	6,339	(198,729)	32.35
056900300100	RMK College of Basic & Remedial Studies T/Wada	46,367	33,996	-	33,996	(12,371)	1.36
056901800100	Kano State Polytechnic	327,941	339,542	310,000	649,542	321,601	0.50
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano	1,326,095	656,960	2,095,000	2,751,960	1,425,865	0.48
056902800100	NorthWest University Kano	3,244,208	893,959	1,402,000	2,295,959	(948,249)	1.41
056902900100	Aminu School of Islamic Legal Studies	165,705	108,441	50,000	158,441	(7,264)	1.05
056903000100	Audu Bako College of Agriculture Danbatta	32,167	73,750	-	73,750	41,583	0.44
056903100100	Sa'adatu Rimi College of Education Kano	235,918	1,144,063	-	1,144,063	908,144	0.21
056905000100	Ghari College of Education & Preliminary Studies	38	12,750	-	12,750	12,713	0.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>27,146,728</b>	<b>13,557,216</b>	<b>3,165,000</b>	<b>16,722,216</b>	<b>(10,424,512)</b>	<b>1.62</b>
052100100100	Ministry of Health	12,344,366	2,377,479	795,000	3,172,479	(9,171,886)	0.58
052100300100	H.M.B. ( HQ and Zones)	2,455,830	560,645	160,000	720,645	(1,735,185)	3.41
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	341,990	673,692	-	673,692	331,702	0.51



**SCHEDULE 4: TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION**

Code	Administrative Unit	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	% Performance
052100400100	College of Nursing & Mid-Wifery Board	161,872	104,988	50,000	154,988	(6,884)	1.04
052100400500	School of Post Basic Mid Wifery Gezawa	16,172	2,000	-	2,000	(14,172)	8.09
052100400600	School of Nursing Madobi	-	2,000	-	2,000	2,000	-
052100400700	School of Post Basic Anesthesia	7,833	2,000	-	2,000	(5,833)	3.92
052102000100	School of Hygiene	-	2,000	-	2,000	2,000	-
052103000100	School of Health Technology Bebeji	12,644	233,000	-	233,000	220,356	0.05
052104000100	School Health Technology Kano	37,350	182,560	-	182,560	145,210	0.20
052100500100	Primary Health Care Mgt. Board (PHCMB)	9,143,339	1,108,187	2,000,000	3,108,187	(6,035,152)	2.94
052100800100	Contributory Health Management	2,602,810	4,604,055	160,000	4,764,055	2,161,245	0.55
052100900100	KHETFUND	-	3,695,877	-	3,695,877	3,695,877	-
052101100100	Private Health Institutions Management Agency	22,523	8,732	-	8,732	(13,790)	2.58
<b>053500000000</b>	<b>Ministry of Environment &amp; Climate Change</b>	<b>50,611</b>	<b>1,465,299</b>	<b>31,000</b>	<b>1,496,299</b>	<b>1,445,689</b>	<b>0.03</b>
053500100100	Ministry of Environment & Climate Change	32,939	29,299	30,000	59,299	26,360	0.56



**SCHEDULE 4: TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION**

Code	Administrative Unit	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	% Performance
053500200100	Refuse Management & Sanitation Board (REMASAB)	12,299	10,000	-	10,000	(2,299)	1.23
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	1,426,000	-	1,426,000	1,426,000	-
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	5,373	-	1,000	1,000	(4,373)	5.37
055100000000	<b>Ministry for Local Government</b>	<b>3,820,037</b>	<b>6,020,159</b>	<b>18,190,807</b>	<b>24,210,966</b>	<b>20,390,929</b>	<b>0.16</b>
055100100100	Ministry for Local Government	3,820,037	6,020,159	18,190,807	24,210,966	20,390,929	0.16
	<b>SUB-TOTAL</b>	<b>65,384,990</b>	<b>52,600,788</b>	<b>26,630,807</b>	<b>79,231,595</b>	<b>13,846,605</b>	<b>0.83</b>
	<b>GRAND - TOTAL</b>	<b>562,159,533</b>	<b>690,755,418</b>	<b>134,378,375</b>	<b>825,133,792</b>	<b>262,974,260</b>	<b>0.68</b>



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Kano State GOVT. - 2025 Actual and Budget Revenue by Economic Classification

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
<b>1</b>	<b>REVENUE</b>	<b>562,159,533</b>	<b>690,755,418</b>	<b>134,378,375</b>	<b>825,133,792</b>	<b>262,974,260</b>	<b>68%</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>391,191,718</b>	<b>531,173,900</b>	<b>89,119,222</b>	<b>620,293,122</b>	<b>229,101,404</b>	<b>63%</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>391,191,718</b>	<b>531,173,900</b>	<b>89,119,222</b>	<b>620,293,122</b>	<b>229,101,404</b>	<b>63%</b>
<b>110101</b>	<b>STATE GOVT. SHARE OF STATUTORY REVENUES</b>	<b>123,082,226</b>	<b>96,957,317</b>	<b>6,787,346</b>	<b>103,744,664</b>	<b>(19,337,563)</b>	<b>119%</b>
11010101	STATUTORY ALLOCATION	123,082,226	96,957,317	6,787,346	103,744,664	(19,337,563)	119%
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>146,810,171</b>	<b>120,365,710</b>	<b>33,605,964</b>	<b>153,971,674</b>	<b>7,161,503</b>	<b>95%</b>
11010201	SHARE OF VAT	146,810,171	120,365,710	33,605,964	153,971,674	7,161,503	95%
<b>110103</b>	<b>STATE GOVT. SHARE OF OTHER FAAC REVENUES</b>	<b>121,299,321</b>	<b>313,850,873</b>	<b>48,725,911</b>	<b>362,576,784</b>	<b>241,277,463</b>	<b>33%</b>
11010303	EXCHANGE GAIN	7,096,695	69,022,479	-	69,022,479	61,925,784	10%
11010304	ECOLOGICAL FUND	3,506,104	1,806,038	2,000,000	3,806,038	299,935	92%
11010305	Electronic Money Transfer Levy (EMTL)	7,885,470	35,000,000	(13,000,000)	22,000,000	14,114,530	36%
11010313	STATE INFRASTRUCTURE & SECURITY	46,583,366	61,071,355	-	61,071,355	14,487,989	76%
11010314	SIGNATURE BONUS	-	45,000,000	-	45,000,000	45,000,000	0%
11010316	RECOVERY OF UNREMITTED OIL REVENUE (REFUND TO STATE GOVT.)	10,000,000	92,951,000	(12,000,000)	80,951,000	70,951,000	12%
11010399	OTHER FAAC DISTRIBUTION	46,227,686	9,000,000	71,725,911	80,725,911	34,498,225	57%
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>102,258,691</b>	<b>85,863,780</b>	<b>19,688,346</b>	<b>105,552,126</b>	<b>3,293,434</b>	<b>97%</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>73,103,910</b>	<b>59,613,590</b>	<b>12,450,000</b>	<b>72,063,590</b>	<b>(1,040,320)</b>	<b>101%</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>48,496,536</b>	<b>52,081,410</b>	<b>3,000,000</b>	<b>55,081,410</b>	<b>6,584,873</b>	<b>88%</b>
12010101	PERSONAL TAXES (PAYE State)	24,188,297	3,461,969	-	3,461,969	(20,726,328)	699%
12010104	PERSONAL TAXES (PAYE Local GOVT.)	598,243	3,589,458	-	3,589,458	2,991,215	17%



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
12010105	PAYE Federal Govt Establishments	1,750,000	10,500,000	-	10,500,000	8,750,000	17%
12010106	PAYE Org Private Sector	3,746,496	20,000,000	6,000,000	26,000,000	22,253,504	14%
12010107	PAYE Informal Sector	865,413	1,097,399	-	1,097,399	231,986	79%
12010108	Direct Assessment on Affluent/High Networkh	1,926,611	9,000,000	(5,000,000)	4,000,000	2,073,389	48%
12010109	Direct Assessment on Mix-Income	12,948,019	-	-	-	(12,948,019)	100%
12010110	Direct Assessment on Expatriates	337,174	2,000,000	-	2,000,000	1,662,826	17%
12010111	Direct Assessment on Informal/Presumptive	485,187	338,336	-	338,336	(146,851)	143%
12010112	Tax Audit / Back Duty Recovery	1,651,095	2,094,248	2,000,000	4,094,248	2,443,153	40%
<b>120103</b>	<b>OTHER TAXES</b>	<b>24,607,374</b>	<b>7,532,181</b>	<b>9,450,000</b>	<b>16,982,181</b>	<b>(7,625,193)</b>	<b>145%</b>
12010301	Capital Gains Tax (Individual) - General	700,894	577,399	500,000	1,077,399	376,505	65%
12010302	Withholding Tax on Dividend	301,085	569,582	500,000	1,069,582	768,497	28%
12010303	Withholding Tax on Rent	481,437	878,591	400,000	1,278,591	797,154	38%
12010304	Withholding Tax on Bank Interest	1,594,088	1,575,365	300,000	1,875,365	281,277	85%
12010305	Withholding Tax on Directors Fees	96,831	164,420	150,000	314,420	217,589	31%
12010306	Withholding Tax on Contracts	612,687	1,542,784	1,000,000	2,542,784	1,930,097	24%
12010307	Withholding Tax on Professional fees	74,356	120,089	-	120,089	45,733	62%
12010308	withholding Tax on commission	345,992	342,665	200,000	542,665	196,673	64%
12010309	Withholding Tax On Royalties	1,625,669	7,500	-	7,500	(1,618,169)	21676%
12010310	Withholding Tax on Management Fees	9,212	45,000	-	45,000	35,788	20%
12010311	Withholding tax on Consultancy	44,396	36,000	400,000	436,000	391,604	10%
12010312	Other Withholding Tax	6,083,837	5,000	-	5,000	(6,078,837)	121677%



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
12010313	Consumption Tax	72,536	59,900	-	59,900	(12,636)	121%
12010314	Entertainment Tax	20,000	120,000	-	120,000	100,000	17%
12010317	Land use charges/ property Tax	43,576	-	-	-	(43,576)	100%
12010318	Excess Charges/Interest Recovery	2,580,518	661,220	-	661,220	(1,919,298)	390%
12010319	Stamp Duties	9,911,542	776,666	6,000,000	6,776,666	(3,134,876)	146%
12010323	Other Direct Taxes	8,718	50,000	-	50,000	41,282	17%
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>29,154,782</b>	<b>26,250,190</b>	<b>7,238,346</b>	<b>33,488,536</b>	<b>4,333,754</b>	<b>87%</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>4,647,168</b>	<b>2,671,971</b>	<b>195,000</b>	<b>2,866,971</b>	<b>(1,780,197)</b>	<b>162%</b>
12020105	RADIO/TELEVISION STATION LICENSES	3,400	7,000	-	7,000	3,600	49%
12020121	HUNTING PERMITS	361,646	2,001	5,000	7,001	(354,645)	5166%
12020123	Vehicle hackney permit	13,702	21,633	-	21,633	7,931	63%
12020124	Conductor's badge	70,232	5,000	-	5,000	(65,232)	1405%
12020129	CINEMATOGRAPH LICENSES	100	60,000	-	60,000	59,900	0%
12020131	MOTOR VEHICLE LICENSES	127,982	563,009	-	563,009	435,027	23%
12020132	DRIVERS' LICENSES	358,009	606,488	-	606,488	248,479	59%
12020134	PRIVATE SCHOOLS LICENSES	62,928	25,000	-	25,000	(37,928)	252%
12020135	Filling Station Licences	1,590	50,000	-	50,000	48,410	3%
12020136	HEALTH FACILITIES LICENSES	62,357	2,500	100,000	102,500	40,143	61%
12020137	TRADE PERMIT LICENSES	56,935	160,000	-	160,000	103,065	36%
12020138	Hide & Skin Buyer Licenses	17,695	10,000	20,000	30,000	12,305	59%
12020142	Taxi Registration	146,418	556,417	-	556,417	409,999	26%



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
12020143	Other Licenses	49,043	143,823	20,000	163,823	114,780	30%
12020145	Vehicle Registration And Weighing Licenses	64,337	65,000	-	65,000	663	99%
12020147	Driver's Badge/Permit	3,037,828	800	-	800	(3,037,028)	379728%
12020148	Kano State Transport (KSTR)	2,013	7,000	-	7,000	4,987	29%
12020149	Yellow Form Licences	64,914	7,400	-	7,400	(57,514)	877%
12020150	Road Worthiness	106,210	154,000	50,000	204,000	97,790	52%
12020152	GSM/ANTENNA PERMIT LICENCE	-	20,000	-	20,000	20,000	0%
12020155	Commercial Vehicle Registration Licences	15,979	100,000	-	100,000	84,021	16%
12020156	Tricycle Daily Operation Licence	15,979	100,000	-	100,000	84,021	16%
12020161	Heavy goods Vehicle permit	4,481	1,700	-	1,700	(2,781)	264%
12020162	Learners permit	3,389	3,200	-	3,200	(189)	106%
<b>120204</b>	<b>FEES - GENERAL</b>	<b>16,459,694</b>	<b>11,716,513</b>	<b>8,767,146</b>	<b>20,483,659</b>	<b>4,023,964</b>	<b>80%</b>
12020401	COURT FEES	142,185	28,159	1,000	29,159	(113,026)	488%
12020402	Renewal of Private Schools Registration	76,784	250,000	-	250,000	173,216	31%
12020403	Patent Medicine Licensing Fees	27,311	3,301	45,000	48,301	20,990	57%
12020408	FILMS CENSORSHIP/ PRODUCTION FEES	812	10,000	-	10,000	9,188	8%
12020414	ACCREDITATION FEES	-	77,000	-	77,000	77,000	0%
12020417	TENDER FEES	6,125,165	528,934	4,508,146	5,037,080	(1,088,085)	122%
12020418	FIRE SAFETY CERTIFICATE FEES	1,463	11,677	-	11,677	10,214	13%
12020420	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	14,351	-	14,351	14,351	0%
12020421	BILL BOARD ADVERTISEMENT FEES	441,229	193,982	800,000	993,982	552,753	44%



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
12020422	DEEDS REGISTRATION FEES	814,055	2,062,847	-	2,062,847	1,248,792	39%
12020423	SURVEY/ PLANNING/ BUILDING FEES	389,572	142,449	1,000,000	1,142,449	752,877	34%
12020427	ASSOCIATION FEES	319,632	221,134	-	221,134	(98,498)	145%
12020428	BIRTH & DEATH REGISTRATION FEES	137,736	15,560	120,000	135,560	(2,176)	102%
12020430	CHANGE OF OWNERSHIP FEES	50,662	34,800	-	34,800	(15,862)	146%
12020432	LAND USE FEES	-	40,330	-	40,330	40,330	0%
12020433	DEVELOPMENT LEVIES	1,959,988	3,159,880	(500,000)	2,659,880	699,892	74%
12020435	INSPECTION FEES	4,866	7,518	-	7,518	2,652	65%
12020437	STUDENT REGISTRATION FEES	3,583,374	1,591,664	350,000	1,941,664	(1,641,710)	185%
12020438	TUITION FEES	459,656	231,663	465,000	696,663	237,007	66%
12020440	PARKING FEES	374,121	31,150	-	31,150	(342,971)	1201%
12020441	APPLICATIONS FORMS & FEES	327,067	300,002	1,295,000	1,595,002	1,267,935	21%
12020443	Telecommunication Charges/ Fees	6,220	11,869	-	11,869	5,649	52%
12020444	Container/ Haulage Discharge Fees	15,001	30,460	100,000	130,460	115,459	11%
12020445	Specialised Vehicle Parking Fees	13,801	50,000	-	50,000	36,199	28%
12020446	Sand Dreging Fees	13,652	80,000	-	80,000	66,348	17%
12020448	BUILDING PLAN APPROVAL FEES	2,797	24,000	-	24,000	21,203	12%
12020449	Mobile Advert Fees	37,913	-	-	-	(37,913)	0%
12020450	Agricultural Product/Produce Sales Fees	69,918	145,596	55,000	200,596	130,678	35%
12020451	Animal Trade Levy	13,886	83,640	-	83,640	69,754	17%
12020452	PROCESSING FEES	640,464	236,448	476,000	712,448	71,983	90%



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
12020453	SURVEY FEES	-	3,800	-	3,800	3,800	0%
12020455	VALUATION FEES	14	8,500	-	8,500	8,486	0%
12020458	LEASE REGISTRATION	13,519	26,345	-	26,345	12,826	51%
12020465	LAND DEVELOPMENT FEES	28,920	14,412	50,000	64,412	35,492	45%
12020468	CONCENSION FEES	-	700,000	-	700,000	700,000	0%
12020472	WAYBILL AND MANIFEST	15,979	170,709	-	170,709	154,730	9%
12020473	LAND CHARGES	-	10,000	-	10,000	10,000	0%
12020474	WATER RATE CHARGES	-	9,000	-	9,000	9,000	0%
12020475	BOREHOLE TEST CHARGES	-	2,000	-	2,000	2,000	0%
12020476	RE-CERTIFICATION	-	1,500	-	1,500	1,500	0%
12020478	Road Congestion Charges	24,261	100,000	-	100,000	75,739	24%
12020479	Registration of Business Premises	10,000	14,000	-	14,000	4,000	71%
12020480	Renewal of Business Premises	29,757	580,000	-	580,000	550,244	5%
12020482	OTHER FEES	287,916	457,833	2,000	459,833	171,917	63%
<b>120205</b>	<b>FINES - GENERAL</b>	<b>68,442</b>	<b>352,536</b>	<b>155,000</b>	<b>507,536</b>	<b>439,094</b>	<b>13%</b>
12020501	FINES/PENALTIES	52,463	252,536	155,000	407,536	355,073	13%
12020503	Park and Pay - Fines	15,979	100,000	-	100,000	84,021	16%
<b>120206</b>	<b>SALES - GENERAL</b>	<b>2,596,425</b>	<b>6,838,590</b>	<b>(1,760,000)</b>	<b>5,078,590</b>	<b>2,482,165</b>	<b>51%</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	878,466	21,390	1,050,000	1,071,390	192,924	82%
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	-	500	-	500	500	0%
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	268,889	366,725	150,000	516,725	247,836	52%



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	52,489	104,041	-	104,041	51,552	50%
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	47,494	2,034,032	-	2,034,032	1,986,538	2%
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	10,200	173,700	-	173,700	163,500	6%
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	8,460	20,000	-	20,000	11,540	42%
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	189,651	14,202	40,000	54,202	(135,449)	350%
12020616	PROCEEDS FROM SALE OF FERTILIZERS	245,874	3,500,000	(3,000,000)	500,000	254,126	49%
12020617	OTHER SALES	648,585	404,000	-	404,000	(244,585)	161%
12020618	Vehicle Plate Number	246,317	200,000	-	200,000	(46,317)	123%
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>4,810,033</b>	<b>2,860,537</b>	<b>198,000</b>	<b>3,058,537</b>	<b>(1,751,495)</b>	<b>157%</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	288,014	48,638	100,000	148,638	(139,376)	194%
12020702	EARNINGS FROM LABORATORY SERVICES	71,052	10,000	-	10,000	(61,052)	711%
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	992	234,568	80,000	314,568	313,576	0%
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	2,400	-	2,400	2,400	0%
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	281,252	176,695	-	176,695	(104,557)	159%
12020707	EARNINGS FROM MEDICAL SERVICES	1,373,622	411,434	10,000	421,434	(952,187)	326%
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	52,045	3,800	-	3,800	(48,245)	1370%
12020710	EARNINGS FROM GUEST HOUSES	-	1,000	-	1,000	1,000	0%
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	853,492	1,018,036	-	1,018,036	164,545	84%
12020712	EARNINGS FROM DRF SERVICE ACCOUNT	579,519	354,711	-	354,711	(224,808)	163%
12020715	EARNINGS FROM CATERING	-	15,500	-	15,500	15,500	0%
12020716	EARNINGS FROM ENT SERVICES	3,467	-	6,000	6,000	2,533	58%



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
12020722	EARNING FROM ICU SERVICES	240,912	80,760	-	80,760	(160,152)	298%
12020724	EARNING FROM SCANNING SERVICES	139,651	12,480	-	12,480	(127,171)	1119%
12020725	EARNING FROM MATUARY SERVICES	139,651	50,736	-	50,736	(88,915)	275%
12020726	EARNING FROM THEATRE SERCICES	306,906	17,522	-	17,522	(289,384)	1752%
12020727	EARNING FROM SCBU SERVICES (SPECIAL CARE BABY UNIT)	145,042	141,336	-	141,336	(3,706)	103%
12020728	EARNING FROM CHANGE OF PURPOSE	1,814	350	-	350	(1,464)	518%
12020732	PATIENT ADMISSION SERVICE	189,867	3,864	-	3,864	(186,003)	4914%
12020735	EARNING FROM PUBLIC CONVENIENCES	118,821	45,509	-	45,509	(73,312)	261%
12020738	Wind sheild sticker	17,778	7,800	-	7,800	(9,978)	228%
12020799	OTHER EARNINGS	6,139	223,398	2,000	225,398	219,259	3%
<b>120208</b>	<b>RENT ON GOVT. BUILDINGS - GENERAL</b>	<b>27,383</b>	<b>200,398</b>	<b>-</b>	<b>200,398</b>	<b>173,015</b>	<b>14%</b>
12020803	RENT ON GOVT BUILDINGS	27,383	200,398	-	200,398	173,015	14%
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>179,741</b>	<b>1,314,295</b>	<b>(348,800)</b>	<b>965,495</b>	<b>785,754</b>	<b>19%</b>
12020901	RENT ON GOVT. LAND	4,513	105,825	-	105,825	101,312	4%
12020905	LEASE RENTAL	83,085	389,150	-	389,150	306,065	21%
12020906	RENTS ON GOVT. PROPERTIES	92,143	819,320	(348,800)	470,520	378,377	20%
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>365,895</b>	<b>101,077</b>	<b>32,000</b>	<b>133,077</b>	<b>(232,818)</b>	<b>275%</b>
12021101	OPERATING SURPLUS	-	-	20,000	20,000	20,000	0%
12021102	DIVIDEND RECEIVED	348,394	30,368	-	30,368	(318,026)	1147%
12021103	OTHER INVESTMENT INCOME	17,501	70,709	12,000	82,709	65,208	21%
120212	INTEREST EARNED	-	194,272	-	194,272	194,272	0%
12021210	BANK INTEREST	-	194,272	-	194,272	194,272	0%



**SCHEDULE 4: TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

Code	Economic Lines Items	Actual 2025	Original Budget 2025	Adjusted Budget 2025	Final Budget 2025	Variance	Performance %
<b>13</b>	<b>AID AND GRANTS</b>	<b>44,859,431</b>	<b>27,848,371</b>	<b>23,470,807</b>	<b>51,319,178</b>	<b>6,459,746</b>	<b>87%</b>
<b>1301</b>	<b>AID</b>	<b>17,345,639</b>	<b>1,673,692</b>	<b>2,000,000</b>	<b>3,673,692</b>	<b>(13,671,947)</b>	<b>472%</b>
<b>130102</b>	<b>FOREIGN AIDS</b>	<b>17,345,639</b>	<b>1,673,692</b>	<b>2,000,000</b>	<b>3,673,692</b>	<b>(13,671,947)</b>	<b>472%</b>
13010201	CURRENT FOREIGN AIDS	17,345,639	1,400,000	2,000,000	3,400,000	(13,945,639)	510%
13010202	CAPITAL FOREIGN AIDS	-	273,692	-	273,692	273,692	0%
<b>1302</b>	<b>GRANTS</b>	<b>27,513,793</b>	<b>26,174,679</b>	<b>21,470,807</b>	<b>47,645,486</b>	<b>20,131,693</b>	<b>58%</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>5,321,835</b>	<b>20,145,752</b>	<b>21,370,807</b>	<b>41,516,559</b>	<b>36,194,724</b>	<b>13%</b>
13020102	CAPITAL DOMESTIC GRANTS FROM FGN	2,970,745	5,730,819	3,030,000	8,760,819	5,790,074	34%
13020104	CAPITAL GRANT FROM LGAs	617,738	12,310,877	15,790,807	28,101,684	27,483,946	2%
13020106	CAPITAL GRANTS FROM OTHER SOURCES	1,733,352	2,104,055	2,550,000	4,654,055	2,920,703	37%
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>22,191,958</b>	<b>6,028,927</b>	<b>100,000</b>	<b>6,128,927</b>	<b>(16,063,030)</b>	<b>362%</b>
13020201	CURRENT FOREIGN GRANTS	26,000	36,210	-	36,210	10,210	72%
13020202	CAPITAL FOREIGN GRANTS	22,165,958	5,992,717	100,000	6,092,717	(16,073,240)	364%
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>23,690,705</b>	<b>45,869,367</b>	<b>2,100,000</b>	<b>47,969,367</b>	<b>24,278,661</b>	<b>49%</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>23,690,705</b>	<b>45,869,367</b>	<b>2,100,000</b>	<b>47,969,367</b>	<b>24,278,661</b>	<b>49%</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>-</b>	<b>250,000</b>	<b>1,100,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>0%</b>
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	-	250,000	1,100,000	1,350,000	1,350,000	0%
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>23,690,705</b>	<b>45,619,367</b>	<b>1,000,000</b>	<b>46,619,367</b>	<b>22,928,661</b>	<b>51%</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	23,690,705	41,619,367	1,000,000	42,619,367	18,928,661	56%
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	-	4,000,000	-	4,000,000	4,000,000	0%



**SCHEDULE 5: STATE PAYROLL - SALARY & WAGES**

**STATE PAYROLL - SALARY AND WAGES**

MONTH	BASIC SALARY (A)	ALLOWANCES (B)	GROSS SALARY C-(A+B)	TOTAL DEDUCTION (D)	NET SALARY E=(C-D)	PENSION GOVT. (F)	TOTAL TRANSFER G=C+F)
January	5,875,529	1,715,583	7,591,112	1,808,672	5,782,440	951,927	8,543,039
February	5,921,849	1,775,123	7,696,972	2,005,937	5,691,035	955,695	8,652,667
March	6,525,087	1,385,966	7,911,053	2,075,513	5,835,540	1,038,819	8,949,872
April	6,533,436	1,393,466	7,926,902	1,408,240	6,518,662	1,040,455	8,967,356
May	6,531,427	1,459,428	7,990,855	1,405,036	6,585,820	1,039,290	9,030,145
June	6,511,018	1,378,085	7,889,102	1,406,766	6,482,337	1,035,911	8,925,013
July	6,535,097	1,346,292	7,881,389	1,404,742	6,476,648	1,039,712	8,921,102
August	6,493,406	1,350,218	7,843,625	1,384,052	6,459,573	1,035,698	8,879,323
September	6,545,946	1,368,661	7,914,607	1,394,503	6,520,104	1,044,268	8,958,875
October	6,566,841	1,355,673	7,922,513	1,398,244	6,524,270	1,048,317	8,970,830
November	6,593,421	1,363,211	7,956,632	1,403,993	6,552,638	1,051,013	9,007,644
December	6,670,165	1,376,508	8,046,673	1,419,161	6,627,513	1,063,631	9,110,304
<b>Sub-Total (A)</b>	<b>77,303,223</b>	<b>17,268,213</b>	<b>94,571,436</b>	<b>18,514,858</b>	<b>76,056,578</b>	<b>12,344,734</b>	<b>106,916,170</b>



**SCHEDULE 5: STATE PAYROLL - SALARY & WAGES**

**STATE PAYROLL DEDUCTION SALARIES AND WAGES**

Months	Tax	Pension Cont. Staff	KSCHMA	UNION DUES	Loan & Other Deductions	Party Contributions	Total Deductions
January	544,780	447,958	136,199	133,278	540,528	5,930	1,808,672
February	558,173	449,728	138,134	139,695	713,797	6,410	2,005,937
March	580,084	488,856	138,878	151,639	709,246	6,810	2,075,513
April	580,921	489,626	138,835	151,671	40,427	6,760	1,408,240
May	580,948	489,078	139,053	149,792	40,099	6,067	1,405,036
June	579,526	487,487	138,734	149,089	45,901	6,028	1,406,766
July	582,081	489,276	139,078	149,749	38,488	6,069	1,404,742
August	563,111	487,387	138,361	147,366	41,589	6,238	1,384,052
September	565,705	491,420	139,995	147,612	43,555	6,215	1,394,503
October	567,996	493,326	140,296	147,319	43,325	5,982	1,398,244
November	570,886	494,594	140,690	147,161	44,636	6,026	1,403,993
December	577,594	500,532	142,899	146,775	45,262	6,098	1,419,161
<b>Total</b>	<b>6,851,804</b>	<b>5,809,269</b>	<b>1,671,152</b>	<b>1,761,147</b>	<b>2,346,852</b>	<b>74,633</b>	<b>18,514,858</b>



**SCHEDULE 5: STATE PAYROLL - SALARY & WAGES**

**OFF-PAYROLL SALARIES AND WAGES**

MONTH	BASIC SALARY (A)	ALLOWANCES (B)	GROSS SALARY C-(A+B)	TOTAL DEDUCTION (D)	NET SALARY E=(C-D)	PENSION GOVT. (F)	TOTAL TRANSFER G=C+F)
January	1,083,774	309,252	1,393,026	120,257	1,272,769	142,430	1,535,456
February	1,062,485	303,177	1,365,662	115,180	1,250,482	136,911	1,502,573
March	1,068,095	304,778	1,372,873	115,562	1,257,311	136,815	1,509,688
April	1,063,555	303,482	1,367,037	114,700	1,252,337	136,951	1,503,988
May	1,073,669	306,368	1,380,038	114,686	1,265,352	136,894	1,516,932
June	1,076,715	307,237	1,383,952	114,598	1,269,354	137,852	1,521,804
July	1,080,174	308,225	1,388,399	115,403	1,272,996	138,113	1,526,512
August	1,062,499	303,181	1,365,680	116,546	1,249,133	139,104	1,504,784
September	1,064,285	303,691	1,367,975	116,992	1,250,984	138,981	1,506,957
October	1,077,723	307,525	1,385,248	118,472	1,266,775	141,156	1,526,404
November	1,080,282	308,255	1,388,537	117,300	1,271,237	140,580	1,529,117
December	1,085,162	309,648	1,394,810	117,506	1,277,304	140,680	1,535,490
<b>Sub-Total (B)</b>	<b>12,878,417</b>	<b>3,674,818</b>	<b>16,553,236</b>	<b>1,397,201</b>	<b>15,156,034</b>	<b>1,666,468</b>	<b>18,219,704</b>



**SCHEDULE 5: STATE PAYROLL - SALARY & WAGES**

**OFF PAYROLL SALARIES AND WAGES DEDUCTIONS**

Month	Tax	Pension Cont. Staff	KSCHMA	UNION DUES	Loan & Other Deductions	Party Contributions	Total Deductions
January	50,776	65,754	2,445	986	329	-	120,290
February	49,216	63,162	1,525	947	316	-	115,166
March	49,667	63,117	1,501	947	316	-	115,548
April	49,129	62,786	1,508	942	314	-	114,679
May	49,134	62,770	1,506	942	314	-	114,665
June	48,829	62,987	1,506	945	315	-	114,581
July	49,213	63,417	1,496	951	317	-	115,394
August	50,097	63,669	1,503	955	318	-	116,543
September	50,273	63,927	1,515	959	320	-	116,993
October	50,792	64,894	1,510	973	324	-	118,494
November	49,641	64,869	1,513	973	324	-	117,320
December	49,783	64,934	1,513	974	325	-	117,528
<b>Total</b>	<b>596,549</b>	<b>766,286</b>	<b>19,041</b>	<b>11,494</b>	<b>3,831</b>	<b>-</b>	<b>1,397,201</b>



**SCHEDULE 5: STATE PAYROLL - SALARY & WAGES**

**SALARY RELATED FOR THE YEAR 2025**

Description	January	February	March	April	May	June	Sub-Total
Kano Liaison Office Abuja	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Kano Liaison Office Lagos	300	300	300	300	300	300	1,800
Kano Liaison Office Kaduna	300	300	300	300	300	300	1,800
Kano Pillars	1,475	1,475	1,475	1,475	1,475	1,475	8,850
Water Board	6,800	6,800	6,800	6,800	6,800	6,800	40,800
SERERA	80	80	80	80	80	80	480
Ministry Of Women Affairs	556	556	556	556	556	556	3,336
Special Services Directorate	90	90	90	90	90	90	540
Agency For Mass Education	3,100	3,100	3,100	3,100	3,100	3,100	18,600
High Court	36,026	17,136	17,136	17,136	17,136	17,136	121,706
Juducual Service Commission	6,084	6,084	6,084	6,084	6,084	6,084	36,505
Sani Abacha Youth Centre	350	350	350	350	350	350	2,100
Ministry of Health (Muhammadu Buhari Hospital)	-	-	320	320	320	320	1,280
<b>Sub-Total (i)</b>	<b>58,161</b>	<b>39,271</b>	<b>39,591</b>	<b>39,591</b>	<b>39,591</b>	<b>39,591</b>	<b>255,797</b>



**SCHEDULE 5: STATE PAYROLL - SALARY & WAGES**

Description	July	August	September	October	November	December	TOTAL
Kano Liaison Office Abuja	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Kano Liaison Office Lagos	300	300	300	300	300	300	1,800
Kano Liaison Office Kaduna	300	300	300	300	300	300	1,800
Kano Pillars	1,475	1,475	1,475	1,475	1,475	1,475	8,850
Water Board	6,800	6,800	6,800	6,800	6,800	6,800	40,800
SERERA	80	80	80	80	80	80	480
Ministry Of Women Affairs	556	556	556	556	556	556	3,336
Special Services Directorate	90	90	90	90	90	90	540
Agency For Mass Education	3,100	3,100	3,100	3,100	3,100	3,100	18,600
High Court	17,136	17,136	17,136	17,136	17,136	17,136	102,816
Juducual Service Commission	6,084	6,084	6,084	6,084	6,084	6,084	36,505
Sani Abacha Youth Centre	350	350	350	350	350	350	2,100
Ministry of Health (Muhammadu Buhari Hospital)	320	320	320	320	320	320	1,920
<b>Sub-Total (ii)</b>	<b>39,591</b>	<b>39,591</b>	<b>39,591</b>	<b>39,591</b>	<b>39,591</b>	<b>39,591</b>	<b>237,547</b>
<b>TotalSalary Related C=(i + ii)</b>	<b>97,752</b>	<b>78,862</b>	<b>79,182</b>	<b>79,182</b>	<b>79,182</b>	<b>79,182</b>	<b>493,344</b>
<b>GRAND TOTAL (A+B+C)</b>	<b>90,279,392</b>	<b>21,021,894</b>	<b>111,203,854</b>	<b>19,991,241</b>	<b>91,291,795</b>	<b>14,090,385</b>	<b>125,629,218</b>



**SCHEDULE 5: PERSONNEL COST EXPENDITURE BY ADMINISTRATIVE CLASS**

Kano State Government - 2025 Actual and Budget Total Personnel Cost Expenditure by Administrative Classification

CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	ADJUSTMENTS 2020	REVISED BUDGET 2025	VARIANCE
		N'000	N'000	N'000	N'000	N'000
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>					
011100100100	Government House	181,002	139,002	-	139,002	(42,000)
011100100200	Deputy Governor's Office	115,456	55,903	-	55,903	(59,553)
011100800100	Kano State Emergency Relief & Rehabilitation Board	170,565	214,003	-	214,003	43,438
011100900100	Guidance and Counselling Board	23,044	26,153	-	26,153	3,109
011101100100	Public Complaint & Anti-Corruption Commission	238,381	230,610	-	230,610	(7,771)
011103700100	Pilgrim Welfare Board	52,844	88,975	-	88,975	36,131
011105800100	Protocol Directorate	31,635	31,119	-	31,119	(516)
011106400100	Kano State Bureau of Statistics	48,290	63,339	-	63,339	15,049
011105500100	Special Services Directorate	37,336	40,339	-	40,339	3,003
011105500200	Kano State Cooperate Security Directorate	4,030,036	3,519,693	-	3,519,693	(510,343)
011200300100	House of Assembly	854,261	1,367,048	-	1,367,048	512,787
011200300600	Public Account Committee	1,464	1,221	-	1,221	(243)
016100100200	SSG Office - Admin & General Services	45,572	53,766	-	53,766	8,194
016100200100	Research Evaluation & Political Affairs Directorate	4,002,398	5,162,761	-	5,162,761	1,160,363
012300100100	Min. of Information & internal Affairs	371,889	589,606	-	589,606	217,717
012300200100	Abubakar Rimi Television Corporation	178,091	229,135	-	229,135	51,044
012300300100	Kano State Radio Corporation	210,003	275,869	-	275,869	65,866
012300400100	Government Printing Press	90,795	115,161	-	115,161	24,366
012300500100	Triumph Publishing Company	-	28,000	-	28,000	28,000



**SCHEDULE 5: PERSONNEL COST EXPENDITURE BY ADMINISTRATIVE CLASS**

CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	ADJUSTMENTS 2020	REVISED BUDGET 2025	VARIANCE
012300700100	Kano State Censorship Board	34,550	36,485	-	36,485	1,935
012500100200	Office of the Head of Civil Service	2,678,471	3,159,494	-	3,159,494	481,023
012500800100	Pension Fund Trustees	50,638	56,052	-	56,052	5,414
012501000100	Kano State Computer Centre	12,339	13,566	-	13,566	1,227
014000100100	Office of the Auditor General (State)	223,042	299,289	-	299,289	76,247
014000200100	Local Government Audit	203,183	289,381	-	289,381	86,198
014700100100	Civil Service Commission	29,421	35,244	-	35,244	5,823
014800100100	Kano State Ind. Elect. Comm.	17,190	26,973	-	26,973	9,783
017700000000	Ministry of Religious Affairs	-	-	-	-	-
017700100200	Kano State Zakkat Commission	5,340	6,698	-	6,698	1,358
017700100300	Kano State Hisbah Commission	332,909	630,326	-	630,326	297,417
017700100400	Kano Sharia Commission	94,645	126,612	-	126,612	31,967
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	67,934	90,263	-	90,263	22,329
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>14,432,726</b>	<b>17,002,086</b>	<b>-</b>	<b>17,002,086</b>	<b>2,569,360</b>
021500100100	Ministry of Agric. & Natural Resources	1,190,200	1,228,545	-	1,228,545	38,345
021511400100	KNARDA	1,936,204	2,672,033	-	2,672,033	735,829
021511600100	KASCO	68,947	84,860	-	84,860	15,913
022000100100	Ministry of Finance	868,783	1,072,006	-	1,072,006	203,223
022000800100	Kano State Internal Revenue Services	1,204,603	1,886,936	-	1,886,936	682,333
022001200100	Kano State Investment & Properties	-	-	136,853	136,853	136,853
022200100100	Ministry of Commerce & Investment	390,679	431,901	-	431,901	41,222
022200400100	Abubakar Rimi Market	-	23,000	-	23,000	23,000
022200500100	Tourism Management Board	64,394	91,272	-	91,272	26,878



**SCHEDULE 5: PERSONNEL COST EXPENDITURE BY ADMINISTRATIVE CLASS**

CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	ADJUSTMENTS 2020	REVISED BUDGET 2025	VARIANCE
022800100100	Ministry for Science Technology & Innovation	120,394	104,374	-	104,374	(16,020)
023400100100	Ministry of Works	821,969	1,070,171	-	1,070,171	248,202
023400400100	Kano State Road Maintenance Agency (KARMA)	-	10,221	-	10,221	10,221
023403900100	Kano State Fire Service	1,473,246	1,649,310	-	1,649,310	176,064
023600300100	History & Culture Bureau	272,365	275,448	-	275,448	3,083
023605400100	Zoological & Wild Life Mgt. Agency	189,131	272,012	-	272,012	82,881
023800100100	Ministry of Planning & Budget	117,657	138,085	-	138,085	20,428
023900000000	MINISTRY OF HOUSING DEVELOPMENT	-	-	-	-	-
023900200100	Housing Corporation	-	267,931	-	267,931	267,931
025200100100	Ministry of Water Resources	179,627	269,167	-	269,167	89,540
025210100100	Kano State Water Board	81,600	1,542,170	-	1,542,170	1,460,570
026000100100	Ministry of Land and Physical Planning	297,688	232,328	-	232,328	(65,360)
026005800100	Kano State Urban Planning & Development Authority	246,368	319,492	-	319,492	73,124
026300100100	Ministry of Rural & Community Development	125,625	155,400	-	155,400	29,775
026300300100	Rural Electrification Board	133,111	180,075	-	180,075	46,964
026300700100	RUWASA	38,501	90,910	-	90,910	52,409
022900000000	Ministry of Transport	-	-	-	-	-
022900300100	Kano State Transport Authority	-	84,500	-	84,500	84,500
022900400100	Kano State Road Transport Agency (KAROTA)	2,563,988	2,518,522	-	2,518,522	(45,466)



**SCHEDULE 5: PERSONNEL COST EXPENDITURE BY ADMINISTRATIVE CLASS**

CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	ADJUSTMENTS 2020	REVISED BUDGET 2025	VARIANCE
023100100100	Ministry of Power and Renewable Energy	18,855	-	14,461	14,461	(4,393)
<b>SUB-TOTAL</b>		<b>12,403,934</b>	<b>16,670,669</b>	<b>151,314</b>	<b>16,821,984</b>	<b>4,418,050</b>
<b>030000000000 LAW AND JUSTICE SECTOR</b>						
031801100100	Judicial Service Commission	73,009	401,636	-	401,636	328,627
031805100100	High Court of Justice	2,297,403	3,846,726	-	3,846,726	1,549,323
031806100100	Multi-Door Court House	224,523	818,534	-	818,534	594,011
031805300100	Sharia Court of Appeal	2,591,640	3,446,728	-	3,446,728	855,088
032600100100	Ministry of Justice	561,024	612,469	100,000	712,469	151,445
032600200100	Law Reform Commission	20,798	32,178	-	32,178	11,380
<b>SUB-TOTAL</b>		<b>5,768,397</b>	<b>9,158,271</b>	<b>100,000</b>	<b>9,258,271</b>	<b>3,489,874</b>
<b>050000000000 SOCIAL SERVICE SECTOR</b>						
051300000000	Ministry of Youths and Sports	-	-	-	-	-
051305100100	Kano State Youth Development Directorate	65,371	93,436	-	93,436	28,065
051305500100	Kano State Sports Commission	283,048	397,830	-	397,830	114,782
051305600100	Kano Pillars Football Club	439,459	428,469	-	428,469	(10,990)
051400100100	Ministry of Women Affairs Children & Disable	219,043	257,775	-	257,775	38,732
051700100100	Ministry of Education	520,307	660,566	-	660,566	140,259
051700300100	State Universal Basic Education Board (SUBEB)	324,061	383,645	-	383,645	151,590
051700800100	Kano State library Board	219,996	269,492	-	269,492	49,496



**SCHEDULE 5: PERSONNEL COST EXPENDITURE BY ADMINISTRATIVE CLASS**

CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	ADJUSTMENTS 2020	REVISED BUDGET 2025	VARIANCE
051701000100	Kano State Agency for Mass Education	610,172	723,397	-	723,397	113,225
051701500100	Science & Technical Schools Board	4,193,298	4,235,928	-	4,235,928	42,629
051702600100	Kano State Senior Secondary Schools Mgt. Board	32,875,523	38,583,268	454,400	39,037,668	6,162,145
051702700100	Kano State Islamic & Qur'anic School Board	85,049	110,722	-	110,722	25,673
056900100100	Ministry for Higher Education	28,646	29,982	-	29,982	1,336
056900200100	Kano State College of Education & Preliminary Studies	1,483,081	2,008,595	-	2,008,595	525,514
056900300100	RMK College of Basic & Remedial Studies T/Wada	684,458	953,205	-	953,205	268,747
056901800100	Kano State Polytechnic	3,801,149	3,713,261	-	3,713,261	(87,888)
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano	6,203,649	4,082,486	2,000,000	6,082,486	(121,163)
056902800100	NorthWest University Kano	5,922,409	4,404,042	2,000,000	6,404,042	481,633
056902900100	Aminu School of Islamic Legal Studies	2,616,077	2,991,657	-	2,991,657	375,580
056903000100	Audu Bako College of Agriculture Danbatta	1,024,188	1,414,546	-	1,414,546	390,358
056903100100	Sa'adatu Rimi College of Education Kano	4,344,437	4,910,088	-	4,910,088	565,651
056904800100	Kano State Scholarship Board	42,226	176,105	-	176,105	133,879
056905000100	Ghari College of Education & Preliminary Studies	200,564	61,661	-	61,661	(138,903)
052100100100	Ministry of Health	1,581,052	3,213,024	-	3,213,024	1,631,972
052100300100	H.M.B. (HQ and Zones)	23,776,427	31,750,191	(2,000,000)	29,750,191	5,973,764
052100500100	Primary Health Care Mgt. Board (PHCMB)	391,693	663,512	-	663,512	271,819



**SCHEDULE 5: PERSONNEL COST EXPENDITURE BY ADMINISTRATIVE CLASS**

CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	ADJUSTMENTS 2020	REVISED BUDGET 2025	VARIANCE
053500100100	Ministry of Environment & Climate Change	727,010	1,137,948	-	1,137,948	410,938
053500200100	Refuse Management & Sanitation Board (REMASAB)	196,030	268,615	-	268,615	72,585
053500300100	Kano State Afforestation Project (KNAP)	35,225	70,546	-	70,546	35,321
053500500100	Kano State Sustainable Projects	12,713	11,986	-	11,986	(727)
055100100100	Ministry for Local Government	111,771	155,526	-	155,526	43,755
055100200100	Chieftancy Affairs	4,023	3,823	-	3,823	(200)
054400100100	Ministry of Humanitarian & Poverty Alleviation	2,009	-	1,507	1,507	(502)
<b>SUB-TOTAL</b>		<b>93,024,162</b>	<b>108,165,327</b>	<b>2,455,907</b>	<b>110,621,234</b>	<b>17,689,078</b>
<b>GRAND TOTAL PERSONNEL COST</b>		<b>125,629,218</b>	<b>150,996,353</b>	<b>2,707,221</b>	<b>153,703,574</b>	<b>28,166,362</b>



**SCHEDULE 5: PERSONNEL COST EXPENDITURE BY ECONOMIC CLASS**

**Kano State Government - 2025 Actual and Budget Total Personnel Cost Expenditure by Economic Classification**

CODE	ADMINISTRATIVE UNIT	ACTUAL 2025	ORIGINAL BUDGET 2025	ADJUSTED BUDGET 2025	FINAL BUDGET 2025	VARIANCE	% Performance
<b>2</b>	<b>Expenditures</b>						
<b>21</b>	<b>Personnel Cost</b>	<b>125,629,218</b>	<b>150,996,353</b>	<b>2,707,221</b>	<b>153,703,574</b>	<b>28,074,356</b>	<b>0.82</b>
<b>2101</b>	<b>Salary</b>	<b>91,348,657</b>	<b>98,621,204</b>	<b>2,515,163</b>	<b>101,136,367</b>	<b>9,787,710</b>	<b>0.90</b>
210101	Salaries And Wages	91,348,657	98,621,204	2,515,163	101,136,367	9,787,710	0.90
21010101	Salary	91,348,657	96,495,328	2,515,163	99,010,491	7,661,834	0.92
21010103	Consolidated Revenue Fund Charge- Salaries	806,810	1,402,986	-	1,402,986	596,176	0.58
21010104	Clearance Of Salary Arrears	493,307	722,890	-	722,890	229,583	0.68
<b>2102</b>	<b>Allowances And Social Contribution</b>	<b>34,280,561</b>	<b>52,375,149</b>	<b>192,058</b>	<b>52,567,207</b>	<b>18,286,646</b>	<b>0.65</b>
210201	Allowances	20,269,359	36,199,077	176,169	36,375,246	16,105,887	0.56
21020103	Transport Allowances	559,417	184,686	-	184,686	(374,731)	3.03
21020106	Responsibility Allowance	3,369,364	2,975,210	100,000	3,075,210	(294,154)	1.10
21020107	Entertainment Allowance	2,022,214	2,999,827	-	2,999,827	977,613	0.67
21020113	Domestic Servant Allowance	41,039	369,372	-	369,372	328,333	0.11
21020114	Medical Allowance	6,483,592	8,440,296	-	8,440,296	1,956,704	0.77
21020115	Rural Posting Allowance	878,314	1,445,093	-	1,445,093	566,779	0.61
21020116	Other Allowances (Ltg, & Upkeep )	950,051	3,216,959	201	3,217,159	2,267,108	0.30
21020117	Exams Allowance	1,617,079	1,965,897	75,968	2,041,865	424,786	0.79
21020118	Teaching Inducement	1,328,020	1,375,573	-	1,375,573	47,553	0.97



**SCHEDULE 5: PERSONNEL COST EXPENDITURE BY ECONOMIC CLASS**

CODE	ADMINISTRATIVE UNIT	ACTUAL 2025	ORIGINAL BUDGET 2025	ADJUSTED BUDGET 2025	FINAL BUDGET 2025	VARIANCE	% Performance
21020119	Shifting Allowance	4,145	433,471	-	433,471	429,326	0.01
21020120	Learned Society Allowance	64,493	458,524	-	458,524	394,031	0.14
21020124	Call Duty Allowance	7,848	433,471	-	433,471	425,623	0.02
21020126	Hazard Allowance	142,762	891,996	-	891,996	749,234	0.16
21020128	Other Allowances	664,260	2,621,728	-	2,621,728	1,957,468	0.25
21020129	Nysc/ It Allowances	2,440,056	7,436,114	-	7,436,114	4,996,058	0.33
21020132	Casual Workers Allowance	370,376	917,049	-	917,049	546,672	0.40
21020134	Non Regular Allowance	-	33,810	-	33,810	33,810	-
<b>210202</b>	<b>Social Contributions</b>	<b>14,011,203</b>	<b>16,176,072</b>	<b>15,889</b>	<b>16,191,961</b>	<b>2,180,759</b>	<b>0.87</b>
21020202	Contributory Pension	14,011,203	16,176,072	15,889	16,191,961	2,180,759	0.87



**SCHEDULE 6: OTHER REVENUE**

**SALARY REFUND, EDUCATIONAL LEVY, AND SALES OF HOUSES AND GPs AS AT 31ST DECEMBER, 2025**

MONTHS	AMOUNT N'000
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	3,420
September	-
October	-
November	-
December	-
<b>Sub-Total (A)</b>	<b>3,420.00</b>
<b>Sales of Investments</b>	<b>N'000</b>
Sales of GPs (Ja'iz Bank)	85,237
Sales of Houses (Zenith Bank)	70,002
Sales of Houses (United Bank of Africa)	-
<b>Sub-Total (C)</b>	<b>155,239</b>
<b>Grant Total</b>	<b>158,659</b>



**SCHEDULE 7: INVESTMENT 2025**

**STATE INVESTMENT IN SECURITIES AND PROPERTIES**

SN	INVESTMENTS	CURRENT VALUE 31st December, 2024			CURRENT VALUE 31st December, 2025			GAIN/LOSS
		Unit	Rate	Amount	Unit	Rate	Amount	Increase/ Decrease
<b>A</b>	<b>Quoted Companies</b>		<b>N'</b>	<b>N'000</b>		<b>N'</b>	<b>N'000</b>	<b>N'000</b>
1	Access Bank Plc	65,469	23.85	1,561	65,469	21.00	1,375	(187)
2	Sterling Bank Plc	5,263,157	5.60	29,474	5,263,157	7.05	37,105	7,632
3	Unity Bank	78,564,411	1.51	118,632	78,564,411	1.51	118,632	-
4	WAPIC Insurance Plc	13,971	2.25	31	13,971	3.25	45	14
	<b>Sub total</b>			<b>149,699</b>			<b>157,158</b>	<b>7,459</b>
<b>B</b>	<b>Unquoted Companies</b>							
1	Dala Building	1,232,863,792	1.00	1,232,864	1,232,863,792	1.00	1,232,864	-
2	KSIP	456,000,000	1.00	456,000	456,000,000	1.00	456,000	-
3	Niger Delta Power Holding Company (Shares)	19,387,708	1.00	19,388	19,387,708	1.00	19,388	-
4	NNDC	51,300,000	1.00	51,300	51,300,000	1.00	51,300	-
5	Sovereign Wealth Fund	\$ 15,110,731	1,534.82	23,192,252	\$ 15,110,731	1,435.26	21,687,828	(1,504,424)
	<b>Sub total</b>			<b>24,951,804</b>			<b>23,447,379</b>	<b>(1,504,424)</b>
	<b>Grand total</b>			<b>25,101,503</b>			<b>23,604,537</b>	<b>(1,496,965)</b>



**SCHEDULE 7: INVESTMENT 2025**

SN	INVESTMENTS	CURRENT VALUE 31st December, 2024			CURRENT VALUE 31st December, 2025			GAIN/LOSS
		Unit	Rate	Amount	Unit	Rate	Amount	Increase/ Decrease
<b>C Investment In Properties</b>								
1	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabi, Sheikh Jaafar)			22,528,478			26,765,548	4,237,070
	<b>Sub total</b>			<b>22,528,478</b>			<b>26,765,548</b>	<b>4,237,070</b>

**Note\***

Balance brought forward as at 1st January	22,420,787
Add: Purchase from PTF to Housing	4,500,000
Total Investment Cost	26,920,787
Less: Sales (Proceedings) during the year	(155,239)
Closing Balance at at 31st December 2025	<b>26,765,548</b>



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Kano State Govt. 2025 Overhead and Other Recurrent Expenditure by Administrative Classification

Code	Ministries Departments & Agencies (MDAs)	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance
		N'000	N'000	N'000	N'000	N'000
<b>01000000000</b>	<b>Adminstrative Sector</b>					
011100100100	Govt. House	8,643,466	8,323,423	14,423	8,337,846	(305,620)
011100100200	Deputy Governor's Office	1,231,292	867,070	36,802	903,872	(327,420)
011100800100	Kano State Emergency Relief & Rehab. Board	154,749	169,310	-	169,310	14,561
011100900100	Guidance and Counselling Board	158,057	113,800	-	113,800	(44,257)
011101100100	Public Complaint & Anti-Corruption Commission	707,960	609,174	-	609,174	(98,786)
011101300100	Council Affairs Directorate	62,624	90,210	-	90,210	27,586
011101400100	Community Re-orientation Council	108,304	25,010	-	25,010	(83,294)
011103700100	Pilgrim Welfare Board	4,232,271	2,764,247	1,002,666	3,766,913	(465,358)
011105700100	Research & Documentation Directorate	332,928	269,002	123,585	392,587	59,659
011105800100	Protocol Directorate	13,115,770	5,474,892	7,041,305	12,516,197	(599,573)
011105900100	Servicom Directorate	24,879	48,945	-	48,945	24,066
011106000100	Kano state Liaison Office - Abuja	58,732	4,957	19,981	24,938	(33,794)
011106000200	Kano state Liaison Office - Lagos	6,600	4,526	-	4,526	(2,074)
011106000300	Kano state Liaison Office - Kaduna	6,769	9,250	-	9,250	2,481
011106400100	Kano State Bureau of Statistics	186,158	595,774	-	595,774	409,616
011105600100	Special Duties Directorate	781,941	205,938	309,038	514,976	(266,965)
011105500100	Special Services Directorate	6,817,634	4,092,660	2,518,823	6,611,483	(206,151)
011105500200	Kano State Cooperate Security Directorate	4,500	230,900	-	230,900	226,400
011200300100	House of Assembly	10,224,347	9,159,176	1,145,000	10,304,176	79,829
011200300600	Public Account Committee	8,300	173,405	-	173,405	165,105
016100100200	Office of the Secretary to the State Govt. (AGS)	4,008,926	3,164,760	778,091	3,942,851	(66,075)
016100200100	Research Evaluation & Political Affairs Directorate	5,039,535	790,000	4,055,950	4,845,950	(193,585)
012300100100	Min. of Information & internal Affairs	1,286,155	441,001	598,350	1,039,351	(246,804)



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Ministries Departments & Agencies (MDAs)	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance
012300200100	Abubakar Rimi Television Corporation	74,088	255,800	-	255,800	181,712
012300300100	Kano State Radio Corporation	49,300	234,171	-	234,171	184,871
012300400100	Govt. Printing Press	143,981	612,400	-	612,400	468,419
012300500100	Triumph Publishing Company	-	21,048	-	21,048	21,048
012300700100	Kano State Censorship Board	102,657	358,700	20,700	379,400	276,743
012500100100	Office of the Head of Civil Service	863,033	511,796	145,997	657,793	(205,240)
012500100400	Salary and wages Directorate	4,500	18,000	-	18,000	13,500
012500800100	Pension Fund Trustees	4,000,000	2,175,617	7,000,000	9,175,617	5,175,617
012501000100	Kano State Computer Centre	17,910	6,000	-	6,000	(11,910)
014000100100	Office of the Auditor General (State)	34,977	201,807	-	201,807	166,830
014000200100	Local Govt. Audit	33,676	32,000	-	32,000	(1,676)
014700100100	Civil Service Commission	29,592	113,700	-	113,700	84,108
014800100100	Kano State Ind. Elect. Comm. (KANSIEC)	182,124	107,304	-	107,304	(74,820)
017000100100	Ministry for Special Duties	130,365	176,500	21,824	198,324	67,959
017700100100	Ministry of Religious Affairs	117,414	122,750	8,660	131,410	13,996
017700100200	Kano State Zakkat Commission	8,000	3,240	-	3,240	(4,760)
017700100300	Kano State Hisbah Commission	96,258	220,289	-	220,289	124,031
017700100400	Kano Sharia Commission	27,307	30,912	-	30,912	3,605
017700100500	Knst Agncy 4 Evact. & Repatriation of Str. Beggars	-	61,000	-	61,000	61,000
018001000100	Min. of Public Procmt. Prj. Monitoring and Eval.	255,038	521,378	-	521,378	266,340
012400100100	Ministry of Internal Security & Special Services	1,486,000	1,022,250	360,000	1,382,250	(103,750)
<b>Sub-Total Administrative Sector</b>		<b>64,858,116</b>	<b>44,434,092</b>	<b>25,201,194</b>	<b>69,635,286</b>	<b>4,777,170</b>
<b>020000000000</b>	<b>Economic Sector</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>
021500100100	Ministry of Agric. & Natural Resources	106,614	453,500	-	453,500	346,886
021511400100	KNARDA	47,075	27,600	50,641	78,241	31,166



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Ministries Departments & Agencies (MDAs)	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance
022000100100	Ministry of Finance	454,553	259,000	230,000	489,000	34,447
022000700100	Office of the Accountant General	19,017,969	11,898,805	11,178,751	23,077,556	4,059,587
022001300100	Debt Management	40,472	101,484	-	101,484	61,012
022000800100	Kano State Internal Revenue Services	3,071,788	3,189,001	-	3,189,001	117,213
022000900100	Kano State Investment Promotion Agency	40,837	85,560	-	85,560	44,723
022001200100	Kano State Investment & Properties	-	-	325,592	325,592	325,592
022200100100	Ministry of Commerce & Investment	207,567	52,000	179,756	231,756	24,189
022200300100	Kano state Consumer Protection Agency	74,317	107,360	3,850	111,210	36,893
022200400100	Abubakar Rimi Market	266,296	244,872	-	244,872	(21,424)
022200500100	Tourism Management Board	30,690	146,300	-	146,300	115,610
022200600100	Cottage Trade and Street Hawking	44,298	17,780	27,547	45,327	1,030
022200800100	Kano State and Medium Enterprises Development Agency (KASMEDA)	2,700	-	20,000	20,000	17,300
022800100100	Ministry for Science Technology & Innovation	249,493	96,577	91,981	188,558	(60,935)
022800200100	Kano State Data Centre	-	14,257	-	14,257	14,257
022800300100	Kano State ICT Park	-	28,551	-	28,551	28,551
022800400100	Kano State Information Technology Development Agency	51,630	26,568	20,000	46,568	(5,062)
023400100100	Ministry of Works	5,423,071	2,816,104	2,736,066	5,552,170	129,099
023400400100	Kano State Road Maintenance Agency (KARMA)	1,276	160,708	20,000	180,708	179,432
023403900100	Kano State Fire Service	119,545	168,789	-	168,789	49,244
023600100100	Ministry of Tourism & Culture	28,325	18,500	-	18,500	(9,825)
023600300100	History & Culture Bureau	13,125	117,600	10,360	127,960	114,835
023605400100	Zoological & Wild Life Mgt. Agency	62,739	63,950	-	63,950	1,211
023800100100	Ministry of Planning & Budget	527,535	2,191,090	2,600,347	4,791,437	4,263,902
023900100100	Ministry of Housing Development	140,260	160,708	40,000	200,708	60,448



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Ministries Departments & Agencies (MDAs)	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance
025200100100	Ministry of Water Resources	2,997,303	1,149,400	2,026,300	3,175,700	178,397
025210100100	Kano State Water Board	-	284,685	-	284,685	284,685
025210600100	WRECA	4,015	6,000	-	6,000	1,985
026000100100	Ministry of Land and Physical Planning	201,439	121,527	-	121,527	(79,912)
026005600100	Kano State Geography Information System Department	63,729	20,100	-	20,100	(43,629)
026005800100	Kano State Urban Planning & Development Authority	181,278	234,635	101,456	336,091	154,814
026005900100	Kano State Signage & Advertisement Agency (KASA)	-	-	20,000	20,000	20,000
026300100100	Ministry of Rural & Community Development	75,556	26,000	38,967	64,967	(10,588)
026300200100	RAMPS Directorate	35,238	6,000	-	6,000	(29,238)
026300300100	Rural Electrification Board	47,727	20,076	-	20,076	(27,651)
026300700100	RUWASA	12,387	23,700	-	23,700	11,313
022900100100	Ministry of Transport	42,733	130,000	90,314	220,314	177,581
022900300100	Kano State Transport Authority	-	148,039	-	148,039	148,039
022900400100	Kano State Road Transport Agency (KAROTA)	325,825	699,320	37,000	736,320	410,495
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	-	145,214	-	145,214	145,214
022900600100	Kano State Permissible Weight and Weight Bridges	-	45,000	-	45,000	45,000
023300100100	Ministry of Solid & Mineral Resources	51,789	345,750	-	345,750	293,961
023100100100	Ministry of Power and Renewable Energy	168,295	100,000	-	100,000	(68,295)
<b>Sub-Total Economic Sector</b>		<b>34,229,488</b>	<b>25,952,110</b>	<b>19,848,929</b>	<b>45,801,039</b>	<b>11,571,551</b>
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>
031801100100	Judicial Service Commission	48,303	86,630	-	86,630	38,327
031805100100	High Court of Justice	1,533,311	1,553,000	250,000	1,803,000	269,689
031806100100	Multi-Door Court House	125,117	130,000	-	130,000	4,883
031805300100	Sharia Court of Appeal	802,231	686,934	250,000	936,934	134,703



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Ministries Departments & Agencies (MDAs)	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance
032600100100	Ministry of Justice	2,265,543	2,129,190	5,700	2,134,890	(130,653)
032600200100	Law Reform Commission	10,523	231,475	-	231,475	220,952
032600300100	Justice Sector Reform Team	-	12,000	-	12,000	12,000
<b>Sub-Total - Law and Justice Sector</b>		<b>4,785,028</b>	<b>4,829,229</b>	<b>505,700</b>	<b>5,334,929</b>	<b>549,901</b>
<b>050000000000</b>	<b>Social Services Sector</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>	<b>N'000</b>
051300100100	Ministry of Youths and Sports	1,413,144	1,336,555	39,830	1,376,385	(36,758)
051305100100	Kano State Youth Development Directorate	16,762	477,450	-	477,450	460,688
051305500100	Kano State Sports Commission	199,121	186,655	-	186,655	(12,466)
051305600100	Kano Pillars Football Club	-	371,726	-	371,726	371,726
051400100100	Ministry of Women Affairs Children & Disable	335,822	606,750	-	606,750	270,928
051700100100	Ministry of Education	1,987,897	1,904,771	122,785	2,027,556	39,658
051700300100	State Universal Basic Education Board (SUBEB)	131,767	81,627	28,716	110,343	(21,424)
051700400100	Kano State Educational Development Support	5,103	15,000	-	15,000	9,897
051700800100	Kano State library Board	90,041	28,862	-	28,862	(61,179)
051701000100	Kano State Agency for Mass Education	8,353	4,398	4,121	8,519	166
051701500100	Science & Technical Schools Board	352,686	835,671	-	835,671	482,985
051701600100	Kano State Private And Voluntary Inst Board	21,061	10,870	-	10,870	(10,191)
051702600100	Kano State Senior Secondary Schools Mgt. Board	83,704	639,606	25,048	664,654	580,950
051702700100	Kano State Islamic & Qur'anic School Board	35,635	67,418	-	67,418	31,783
056900100100	Ministry for Higher Education	35,414	449,084	-	449,084	413,670
056900200100	Kano State College of Education & Preliminary Studies	71,891	152,550	-	152,550	80,659
056900300100	RMK College of Basic & Remedial Studies T/Wada	47,280	28,114	-	28,114	(19,166)
056901800100	Kano State Polytechnic	59,457	40,935	-	40,935	(18,522)
056902100100	Aliko Dangote University of Science & Technology Wudi	1,311,304	1,245,620	-	1,245,620	(65,684)



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Ministries Departments & Agencies (MDAs)	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance
056902800100	NorthWest University Kano	1,518,765	943,117	1,447,016	2,390,133	871,368
056902900100	Aminu School of Islamic Legal Studies	63,000	65,524	-	65,524	2,524
056903000100	Audu Bako College of Agriculture Danbatta	35,547	69,650	8,000	77,650	42,103
056903100100	Sa'adatu Rimi College of Education Kano	74,139	87,337	-	87,337	13,198
056903200100	Kano State Hospitality and Tourism Academy Daula Hot	4,450	26,120	-	26,120	21,670
056903400100	Kano Fisheries Academy Bagauda Bebeji	3,423	16,770	-	16,770	13,347
056903600100	Kano State Farm Mechanization Academy Kadawa Garu	4,396	20,020	-	20,020	15,624
056903700100	Kano State Corporate Security Training Academy Gabas:	7,452	24,320	-	24,320	16,868
056903900100	Kano Film Academy	5,901	17,113	-	17,113	11,212
056904000100	Kano Sport Academy Karfi	70,392	78,020	-	78,020	7,628
056904100100	Kano State Driving Academy	7,701	91,700	-	91,700	83,999
056904300100	Kano State Entrepreneurship Development Academy Da	6,736	-	15,800	15,800	9,064
056904400100	Kano State Horticulture Academy Bagauda	4,451	-	14,800	14,800	10,349
056904500100	Kano State Livestock Academy Bagauda	5,677	27,020	-	27,020	21,343
056904600100	Kano State Development Journalism Academy Tarauni	4,001	17,570	-	17,570	13,569
056904800100	Kano State Scholarship Board	6,122,434	15,082,100	-	15,082,100	8,959,666
056905000100	Ghari College of Education & Preliminary Studies	31,144	122,100	-	122,100	90,956
052100100100	Ministry of Health	1,441,918	1,270,732	67,342	1,338,074	(103,845)
052100300100	H.M.B. ( HQ and Zones)	2,164,792	2,474,131	-	2,474,131	309,339
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone	573,592	685,949	-	685,949	112,357
052100400100	College of Nursing & Mid-Wifery Board	65,928	140,355	-	140,355	74,427
052100400200	School of Nursing Kano	39,501	12,520	-	12,520	(26,981)
052100400300	School of Basic Mid Wifery Kano	38,138	25,620	-	25,620	(12,518)
052100400400	School of Basic Mid Wifery Dambatta	34,449	22,100	-	22,100	(12,349)
052100400500	School of Post Basic Mid Wifery Gezawa	-	12,920	-	12,920	12,920



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Ministries Departments & Agencies (MDAs)	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance
052100400600	School of Nursing Madobi	29,583	34,300	-	34,300	4,717
052100400700	School of Post Basic Anesthesia	10,248	13,750	-	13,750	3,502
052100400800	School of Basic Mid Wifery Gwarzo	26,815	25,620	-	25,620	(1,195)
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY	9,300	43,288	-	43,288	33,988
052102000100	School of Hygiene	-	6,250	-	6,250	6,250
052103000100	School of Health Technology Bebeji	77,328	25,238	-	25,238	(52,090)
052104000100	School Health Technology Kano	122,551	101,500	-	101,500	(21,051)
052100500100	Primary Health Care Mgt. Board (PHCMB)	1,322,854	1,723,600	-	1,723,600	400,746
052100600100	State Agency for Control of Aids	9,702	24,000	-	24,000	14,298
052100800100	CONTRIBUTORY HEALTH MGT	1,347,697	956,600	397,000	1,353,600	5,903
052100900100	KHETFUND	-	139,000	-	139,000	139,000
052101100100	Private Health Institutions Management Agency	51,093	58,500	-	58,500	7,407
052101300100	Drugs Management & Consumable Supply Agency (Dru)	146,129	128,240	-	128,240	(17,889)
052101400100	Kano State Centre For Disease Control & Prevention	50,231	-	24,000	24,000	(26,231)
053500100100	Ministry of Environment & Climate Change	591,193	469,530	95,000	564,530	(26,663)
053500200100	Refuse Management & Sanitation Board (REMASAB)	1,291,430	1,665,485	-	1,665,485	374,055
053500300100	Kano State Afforestation Project (KNAP)	2,989	14,170	-	14,170	11,181
053500500100	Kano State Sustainable Projects	28,133	6,790	-	6,790	(21,343)
053500600100	Kano Water Shed and Climate Change Management Agency	15,491	18,400	-	18,400	2,909
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	52,060	39,485	16,785	56,270	4,210
055100100100	Ministry for Local Govt.	26,500	75,504	-	75,504	49,004
055100300100	Kano Emirate Council	-	30,000	-	30,000	30,000
055100500100	Gaya Emirate Council	-	30,000	-	30,000	30,000
055100600100	Karaye Emirate Council	-	30,000	-	30,000	30,000
055100700100	Rano Emirate Council	-	30,000	-	30,000	30,000



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Ministries Departments & Agencies (MDAs)	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance
054400100100	Ministry of Humanitarian & Poverty Alleviation	117,705	953,157	-	953,157	835,452
054400200100	Social Protection Agency	-	-	26,000	26,000	26,000
	<b>Sub-Total - Social Sector</b>	<b>23,863,400</b>	<b>36,458,877</b>	<b>2,332,243</b>	<b>38,791,120</b>	<b>14,927,720</b>
	<b>Grand Total</b>	<b>127,736,032</b>	<b>111,674,308</b>	<b>47,888,067</b>	<b>159,562,374</b>	<b>31,826,342</b>

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**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Kano State Government 2025 Actual and Budget Overhead and Other Recurrent Expenditure by Economic Classification

Code	Economic Line Items	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance	Performance %
<b>22</b>	<b>Other Recurrent Costs</b>	<b>127,736,032</b>	<b>111,674,308</b>	<b>47,888,067</b>	<b>159,562,374</b>	<b>31,826,342</b>	<b>80%</b>
<b>2202</b>	<b>Overhead Cost</b>	<b>109,027,073</b>	<b>88,519,922</b>	<b>25,281,002</b>	<b>113,800,924</b>	<b>4,773,852</b>	<b>96%</b>
<b>220201</b>	<b>Travel &amp; Transport - General</b>	<b>11,871,756</b>	<b>9,618,170</b>	<b>4,947,016</b>	<b>14,565,186</b>	<b>2,693,430</b>	<b>82%</b>
22020101	Local Travel & Transport: Training	2,543,744	2,520,604	472,035	2,992,640	448,896	85%
22020102	Local Travel & Transport: Others	1,680,745	2,436,741	149,021	2,585,762	905,017	65%
22020103	International Travel & Transport:	3,999,833	2,933,539	1,190,000	4,123,539	123,706	97%
22020104	International Travel & Transport: Others	3,647,434	1,727,286	3,135,959	4,863,245	1,215,811	75%
<b>220202</b>	<b>Utilities - General</b>	<b>1,881,020</b>	<b>2,287,822</b>	<b>80,370</b>	<b>2,368,192</b>	<b>487,172</b>	<b>79%</b>
22020201	Electricity Charges	1,082,036	1,121,695	17,290	1,138,985	56,949	95%
22020202	Telephone Charges	84,529	110,545	19,500	130,045	45,516	65%
22020203	Internet Access Charges	188,735	277,361	13,000	290,361	101,626	65%
22020204	Satellite Broadcasting Access Charges	42,775	64,088	1,720	65,808	23,033	65%
22020205	Water Rates	58,278	89,658	-	89,658	31,380	65%
22020206	Sewerage Charges	32,702	50,310	-	50,310	17,609	65%
22020207	Leased Communication Lines (S)	1,456	2,240	-	2,240	784	65%
22020208	Software Charges/ License Renewal	124,730	191,892	-	191,892	67,162	65%
22020209	Other Utilities	265,780	380,033	28,860	408,893	143,113	65%
<b>220203</b>	<b>Materials &amp; Supplies - General</b>	<b>8,085,148</b>	<b>7,783,594</b>	<b>727,088</b>	<b>8,510,682</b>	<b>425,534</b>	<b>95%</b>
22020301	Office Stationeries / Computer Consumables	1,180,403	1,131,307	111,222	1,242,529	62,126	95%
22020302	Books	389,020	304,495	105,000	409,495	20,475	95%
22020303	Newspapers	28,508	29,008	1,000	30,008	1,500	95%
22020304	Magazines & Periodicals	30,993	32,624	-	32,624	1,631	95%



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Economic Line Items	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance	Performance %
22020305	Printing Of Non Security Documents	641,538	624,603	50,700	675,303	33,765	95%
22020306	Printing Of Security Documents	1,118,235	818,739	358,350	1,177,089	58,854	95%
22020307	Drugs/Laboratory/Medical Supplies	512,307	532,571	6,700	539,271	26,964	95%
22020308	Field & Camping Materials Supplies	121,072	127,444	-	127,444	6,372	95%
22020309	Uniforms & Other Clothing	353,623	352,235	20,000	372,235	18,612	95%
22020310	Teaching Aids / Instruction Materials	448,087	459,355	12,316	471,671	23,584	95%
22020311	Food Stuff / Catering Materials Supplies	639,294	672,941	-	672,941	33,647	95%
22020312	Sanitary Materials	77,172	81,234	-	81,234	4,062	95%
22020313	Water Treatment Chemicals	646	680	-	680	34	95%
22020314	Examination Materials	1,969,144	2,022,783	50,000	2,072,783	103,639	95%
22020316	Other Materials And Supply	575,106	593,575	11,800	605,375	30,269	95%
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,249,625</b>	<b>5,244,610</b>	<b>555,248</b>	<b>5,799,858</b>	<b>1,550,233</b>	<b>73%</b>
22020401	Maintenance Of Motor Vehicle / Transport Equipment	967,728	1,219,289	269,523	1,488,812	521,084	65%
22020402	Maintenance Of Office Furniture	239,847	343,489	25,506	368,995	129,148	65%
22020403	Maintenance Of Office Building / Residential Qtrs	932,292	856,858	179,022	1,035,880	103,588	90%
22020404	Maintenance Of Office / It Equipments	239,484	363,137	5,300	368,437	128,953	65%
22020405	Maintenance Of Plants/Generators	283,278	402,416	33,396	435,812	152,534	65%
22020406	Other Maintenance Services	867,715	1,328,946	6,000	1,334,946	467,231	65%
22020407	Maintenance Of Aircrafts	102	157	-	157	55	65%
22020410	Maintenance Of Street Lightings	7,800	12,000	-	12,000	4,200	65%
22020411	Maintenance Of Communication Equipments	8,023	12,343	-	12,343	4,320	65%



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Economic Line Items	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance	Performance %
22020416	Maintenance Of Parks And Garden	4,323	6,650	-	6,650	2,328	65%
22020417	Maintenance Of Other Infrastructure	699,034	699,325	36,500	735,825	36,791	95%
<b>220205</b>	<b>Training - General</b>	<b>5,150,685</b>	<b>4,290,492</b>	<b>1,086,063</b>	<b>5,376,555</b>	<b>225,870</b>	<b>96%</b>
22020501	Local Training	3,747,393	3,468,561	476,063	3,944,624	197,231	95%
22020502	International Training	1,403,292	821,931	610,000	1,431,931	28,639	98%
<b>220206</b>	<b>Other Services - General</b>	<b>11,041,774</b>	<b>7,535,096</b>	<b>4,216,835</b>	<b>11,751,931</b>	<b>710,157</b>	<b>94%</b>
22020601	Security Services	1,532,049	1,373,980	189,335	1,563,315	31,266	98%
22020602	Office Rent	91,766	134,179	7,000	141,179	49,413	65%
22020603	Residential Rent	96,460	141,900	6,500	148,400	51,940	65%
22020604	Security Vote (Including Operations)	9,142,563	5,623,750	4,000,000	9,623,750	481,188	95%
22020605	Cleaning & Fumigation Services	178,937	261,287	14,000	275,287	96,350	65%
<b>220207</b>	<b>Consulting &amp; Professional Services - General</b>	<b>7,107,550</b>	<b>8,022,447</b>	<b>167,000</b>	<b>8,189,447</b>	<b>1,081,897</b>	<b>87%</b>
22020701	Financial Consulting	1,180,654	1,150,169	67,000	1,217,169	36,515	97%
22020702	Information Technology Consulting	295,349	454,383	-	454,383	159,034	65%
22020703	Legal Services	477,712	634,942	100,000	734,942	257,230	65%
22020704	Engineering Services	45,605	70,162	-	70,162	24,557	65%
22020705	Architectural Services	34,515	53,100	-	53,100	18,585	65%
22020706	Surveying Services	10,338	15,904	-	15,904	5,566	65%
22020707	Agricultural Consulting	33,800	52,000	-	52,000	18,200	65%
22020708	Medical Consulting	59,549	91,614	-	91,614	32,065	65%
22020709	Audit Consultancy	79,456	122,240	-	122,240	42,784	65%
22020710	Research And Documentation	87,156	134,086	-	134,086	46,930	65%
22020711	Supervision And Management	386,185	594,130	-	594,130	207,946	65%



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Economic Line Items	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance	Performance %
22020712	Other Financial Consulting	2,042,231	2,149,717	-	2,149,717	107,486	95%
22020713	Technical Consultancy Services	2,375,000	2,500,000	-	2,500,000	125,000	95%
<b>220208</b>	<b>Fuel &amp; Lubricants - General</b>	<b>11,410,401</b>	<b>8,135,657</b>	<b>4,883,564</b>	<b>13,019,221</b>	<b>1,608,820</b>	<b>88%</b>
22020801	Motor Vehicle Fuel Cost	1,658,932	1,817,121	134,564	1,951,685	292,753	85%
22020802	Other Transport Equipment Fuel Cost	238,935	367,592	-	367,592	128,657	65%
22020803	Plant / Generator Fuel Cost	9,484,324	5,907,544	4,749,000	10,656,544	1,172,220	89%
22020806	Cooking Gas/Fuel Cost	28,210	43,400	-	43,400	15,190	65%
<b>220209</b>	<b>Financial Charges - General</b>	<b>71,053</b>	<b>104,313</b>	<b>5,000</b>	<b>109,313</b>	<b>38,260</b>	<b>65%</b>
22020901	Bank Charges (Other Than Interest)	47,024	67,344	5,000	72,344	25,320	65%
22020902	Insurance Premium	21,321	32,801	-	32,801	11,480	65%
22020903	Other Crf Bank Charges	2,709	4,168	-	4,168	1,459	65%
<b>220210</b>	<b>Miscellaneous Expenses General</b>	<b>29,344,675</b>	<b>35,497,721</b>	<b>8,612,819</b>	<b>44,110,540</b>	<b>14,765,865</b>	<b>67%</b>
22021001	Refreshment & Meals	608,148	782,857	152,756	935,613	327,464	65%
22021002	Honorarium & Sitting Allowance	1,116,718	1,201,528	516,500	1,718,028	601,310	65%
22021003	Publicity & Advertisements	3,019,322	3,067,308	325,189	3,392,497	373,175	89%
22021004	Medical Expenses-Local	414,011	620,940	16,000	636,940	222,929	65%
22021006	Postages & Courier Services	52,253	80,389	-	80,389	28,136	65%
22021007	Welfare Packages	4,427,058	5,770,190	1,040,669	6,810,859	2,383,801	65%
22021008	Subscription To Professional Bodies	170,272	254,957	7,000	261,957	91,685	65%
22021009	Sporting Activities	863,677	1,303,729	25,004	1,328,733	465,057	65%
22021010	Direct Teaching & Laboratory Cost	77,068	118,566	-	118,566	41,498	65%
22021011	Other Miscellaneous	4,193,808	3,615,865	2,564,022	6,179,887	(1,986,079)	68%
22021019	Medical Expenses-International	490,258	754,243	-	754,243	263,985	65%
22021020	Payment For Foreign Scholarship	8,481,000	15,150,000	-	15,150,000	6,669,000	56%



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Economic Line Items	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance	Performance %
22021021	Special Days/Celebrations	818,970	721,950	538,004	1,259,954	440,984	65%
22021022	Hospitality Expenses	4,374,284	1,718,541	3,427,675	5,146,216	771,932	85%
22021023	Final Account Production	98,026	121,579	-	121,579	23,553	81%
22021024	Budget Formulation Logistics	139,801	215,079	-	215,079	75,278	65%
2203	Loans And Advances	255,791	313,525	80,000	393,525	137,734	65%
<b>220301</b>	<b>Staff Loans &amp; Advances</b>	-	<b>313,525</b>	<b>80,000</b>	<b>393,525</b>	<b>393,525</b>	<b>0%</b>
22030101	Motor Cycle Advances	-	10,200	-	10,200	10,200	0%
22030102	Bicycle Advances	-	32,775	30,000	62,775	62,775	0%
22030104	Correspondence Advances	-	30,000	-	30,000	30,000	0%
22030106	Motor Vehicle Advance	-	230,550	50,000	280,550	280,550	0%
22030107	Furnishing Advances	-	10,000	-	10,000	10,000	0%
<b>2204</b>	<b>Grants And Contributions General</b>	<b>11,608,445</b>	<b>7,974,553</b>	<b>3,345,647</b>	<b>11,320,200</b>	<b>(288,245)</b>	<b>103%</b>
<b>220401</b>	<b>Local Grants And Contributions</b>	<b>11,608,445</b>	<b>7,974,553</b>	<b>3,345,647</b>	<b>11,320,200</b>	<b>(288,245)</b>	<b>103%</b>
22040101	Grant To Other State Governments - Current	84,500	130,000	-	130,000	45,500	65%
22040103	Grant To Local Governments -Current	142,500	50,000	100,000	150,000	7,500	95%
22040104	Grant To Local Governments - Capital	1,187,500	1,100,000	150,000	1,250,000	62,500	95%
22040105	Grants To Government Owned Companies - Current	4,448,552	2,087,039	2,595,647	4,682,686	234,134	95%
22040106	Grant To Government Owned Companies - Capital	133,584	205,514	-	205,514	71,930	65%
22040108	Grant To Private Companies - Capital	1,300	2,000	-	2,000	700	65%
22040109	Grants To Communities/Ngos	3,185,000	4,400,000	500,000	4,900,000	1,715,000	65%
<b>2205</b>	<b>Subsidies General</b>	<b>2,425,509</b>	<b>2,728,886</b>	<b>1,002,666</b>	<b>3,731,552</b>	<b>1,306,043</b>	<b>65%</b>



**SCHEDULE 8: OVERHEAD & OTHER RECURRENT EXPENDITURE**

Code	Economic Line Items	Actual 2025	Original Budget 2025	Adjustment 2025	Final Budget 2025	2025 Variance	Performance %
<b>220501</b>	<b>Subsidy To Public/Public Institutions</b>	<b>3,619,606</b>	<b>2,728,886</b>	<b>1,002,666</b>	<b>3,731,552</b>	<b>111,947</b>	<b>97%</b>
22050101	Subsidy To Government Owned	3,619,606	2,728,886	1,002,666	3,731,552	111,947	97%
<b>2206</b>	<b>Public Debt Charges</b>	<b>18,708,959</b>	<b>12,137,422</b>	<b>18,178,751</b>	<b>30,316,173</b>	<b>11,607,213</b>	<b>62%</b>
<b>220601</b>	<b>Foreign Interest / Discount</b>	<b>2,450,700</b>	<b>2,071,062</b>	<b>-</b>	<b>2,071,062</b>	<b>(379,638)</b>	<b>118%</b>
22060102	Foreign Interest /Discount - Long Term Borrowings	2,450,700	2,071,062	-	2,071,062	(379,638)	118%
<b>220602</b>	<b>Domestic Interest / Discount</b>	<b>2,498,031</b>	<b>1,857,969</b>	<b>2,000,000</b>	<b>3,857,969</b>	<b>1,359,938</b>	<b>65%</b>
22060202	Domestic Interest /Discount - Long Term Borrowings	2,498,031	1,857,969	2,000,000	3,857,969	1,359,938	65%
<b>220603</b>	<b>Foreign Principal</b>	<b>7,281,943</b>	<b>5,006,462</b>	<b>1,500,000</b>	<b>6,506,462</b>	<b>(775,481)</b>	<b>112%</b>
22060302	Foreign Principle - Long Term	7,281,943	5,006,462	1,500,000	6,506,462	(775,481)	112%
<b>220604</b>	<b>Domestic Principal</b>	<b>6,478,285</b>	<b>3,201,929</b>	<b>14,678,751</b>	<b>17,880,680</b>	<b>11,402,394</b>	<b>36%</b>
22060402	Domestic Principle - Long Term	6,478,285	3,201,929	14,678,751	17,880,680	11,402,394	36%
<b>2207</b>	<b>Ecological Fund Deduction - Other Faac Contra Entry</b>	<b>3,656,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,656,388</b>	<b>100%</b>
22070101	Ecological Fund Deduction - Other Faac Contra Entry	3,656,388	-	-	-	3,656,388	100%



**SCHEDULE 9: ANNUAL BOARD OF SURVEY**

**MDAS CLOSING BALANCES**

CODES	MDAs	BANK	BRANCH	ACC NO:	TOTAL
056903900100	Kano Film Academy	First Bank	Main Branch	2027550045	1
026300300100	Rural Electrification Board (REB)	Globus Bank	Main Branch	0009783417	1
056905000100	Ghari College of Education & Preliminary Studies	UBA	Niger Street	1027079789	2
022800500100	Kano State Institute for Info. Technology Kura	Sterling	Kantin Kwari	0009589248	3
023300100100	Ministry of Solid & Mineral Resources	GTB	Zaria Road	0939477521	4
032600200100	Law Reform Commission	FCMB	M/M Way	1076933019	6
053500500100	Kano State Sustainable Projects	GTB	M/M Way	1850734110	6
017000100100	Ministry for Special Duties	UBA	Niger Street	1026487323	6
011100800100	Kano State Emergency Relief & Rehab. Board	Keystone	France RD	1002818501	7
011105600200	Kano State Societal Reorientation Directorate	FCMB	Bompai RD	6110869013	7
056903200100	Knst Hospitality and Tourism Academy Daula Hotel	Polaris	M/M Way	4060014486	7
012300700100	Kano State Censorship Board	Polaris	Lagos Street	4090740072	9
023605400100	Zoological & Wild Life Mgt. Agency	UBA	Sharada	1019952340	20
011100900100	Guidance and Counselling Board	Taj Bank	M/M Way	0001968447	40
011105900100	Servicom Directorate	Ja`iz Bank	Hotoro	0018754218	41
051305100100	Kano State Youth Development Directorate	GTB	M/M Way	0109846434	48
017700100300	Kano State Hisbah Commission	Unity Bank	Kantin Kwari	0254675196	52
	Kano State Ministry Of Livestock	Zenith Bank	Kabuga	1310896460	121
022900700100	Kano State Road Traffic Department	GTB	Zaria Road	0165909795	152
056903000100	Audu Bako College of Agriculture Danbatta	First Bank	Dambatta	2045796663	164



**SCHEDULE 9: ANNUAL BOARD OF SURVEY**

CODES	MDAs	BANK	BRANCH	ACC NO:	TOTAL
011106400100	Kano State Bureau of Statistics	Access Bank	Bank RD	0056159942	167
017700100100	Ministry of Religious Affairs	Zenith Bank	M/M Way	1016960432	207
056903600100	Knst Farm Mechanization Academy Kadawa G/Mallam	Sterling	M/M Way	0025978675	238
011200400100	Assembly Service Commission	Fidelity Bank	Bello Road	5030124284	255
022200300100	Kano state Consumer Protection Agency	FCMB	Zaria Road	6470837019	308
014000200100	Local Government Audit	First Bank	Zoo RD	2005875492	325
052101000100	Knst College of Health Science & Technology Hqrt.	Sterling	Niger Street	0095176913	328
051700800100	Kano State library Board	GTB	M/M Way	0020009792	505
052100400300	School of Basic Mid Wifery Kano	Polaris	Bello Road	4060014369	514
056904500100	Kano State Livestock Academy Bagauda	Access Bank	M/M Way	1122790088	528
011106000200	Kano state Liaison Office - Lagos	Unity Bank	B/Beach	0014661554	551
052100600100	State Agency for Control of Aids	First Bank	Zaria Road	2023209479	553
056904300100	Kano State Entrepreneurship Dev. Academy D/Tofa	First Bank	Dawanau	2023845996	601
012300200100	Abubakar Rimi Television Corporation	Eco Bank	M/M Way	2142010472	614
052100400100	College of Nursing & Mid-Wifery Board	Polaris	Bello Road	4060014462	644
051305500100	Kano State Sports Commission	Unity Bank	Bello Road	0005185984	662
051700400100	Kano State Educational Development Support	Zenith Bank		1018993720	703
052100400700	School of Post Basic Anesthesia	Polaris	Bello Road	4060014376	823
023100200100	Kano State Hydro & Energy Development Company	Fidelity Bank	Ibrahim Taiwo	4011189005	825
051701600100	Kano State Private And Voluntary Inst Board	Zenith Bank		1014299503	918
023400400100	Kano State Road Maintenance Agency (KARMA)	First Bank	Zoo RD	2024887012	982



**SCHEDULE 9: ANNUAL BOARD OF SURVEY**

CODES	MDAs	BANK	BRANCH	ACC NO:	TOTAL
011106000100	Kano state Liaison Office - Abuja	Fidelity Bank	Bello Road	5030010334	1,017
017700100400	Kano Sharia Commission	FCMB	Bompai RD	6333766010	1,030
052100900200	Hasiya Bayero Pediatric Hospital	First Bank	K/Kudu	2043180590	1,214
023400400100	Kano State Road Maintenance Agency (KARMA)	First Bank	Zoo RD	2023076055	1,340
023403900100	Kano State Fire Service	Zenith Bank	Na`ibawa	1014928405	1,527
022200600100	Cottage Trade and Street Hawking	UBA	Post Office RD	1028104448	1,613
051702600100	Kano State Senior Secondary Schools Mgt. Board	Unity Bank	Zoo RD	0005230743	1,626
026005600100	Kano State Geography Info. System Dept. (KANGIS)	Access Bank	M/M Way	0032300412	2,032
052101300100	Drugs Mgt. & Consumable Supply Agency (Drugs Mgt. Agency)	GTB	M/M Way	0020070114	1,993
052101100100	Private Health Institutions Management Agency	Sterling	Kwari Branch	0097561285	2,222
011101300100	Council Affairs Directorate	UBA	Niger Street	1026602421	2,443
011100100100	Government House (Policy)	Unity Bank	Sani Abacha W	0058508145	1,729
052100300100	H.M.B. ( HQ and Zones)	UBA	Post Office RD	1016128683	2,808
056904100100	Kano State Driving Academy	First Bank		2031970417	2,886
054400100100	Ministry of Humanitarian & Poverty Alleviation	Ja`iz Bank	Hotoro	0018201884	3,107
023600100100	Ministry of Tourism & Culture	Zenith Bank	Maiduguri RD	1016954969	3,202
051300100100	Ministry of Youths and Sports	FCMB	M/M Way	6324257015	3,393
022900100100	Ministry of Transport	FCMB	Bompai RD	5703705012	3,467
056904600100	Kano State Dev. Journalism Academy Tarauni	First Bank	Hotoro	2025297647	3,501
051400100100	Ministry of Women Affairs Children & Disable	Fidelity Bank	Ibrahim Taiwo	5030071508	5,007



**SCHEDULE 9: ANNUAL BOARD OF SURVEY**

CODES	MDAs	BANK	BRANCH	ACC NO:	TOTAL
011105700100	Research & Documentation Directorate	Globus Bank	M/M Way	1000415841	5,965
052100400200	School of Nursing Kano	Polaris	Bello Road	4060014424	6,232
052100400600	School of Nursing Madobi	Polaris	Bello Road	4060014455	6,261
012500100100	Office of the Head of Civil Service	UBA	Post Office RD	1027979016	6,328
014700100100	Civil Service Commission	UBA	Lagos Street	1028788134	6,473
056900200100	Kano State College of Edu. & Preliminary Studies	Sterling	M/M Way	0070573771	7,295
052100400400	School of Basic Mid Wifery Dambatta	Polaris	Bello Road	4060014390	7,329
025210600100	WRECA	Zenith Bank	M/M Way	1010563886	7,673
011101400100	Community Re-orientation Council	Globus Bank	Main Branch	1000303407	8,359
022000900100	Kano State Investment Promotion Agency	Zenith Bank	Unity RD	1018449935	8,637
014000100100	Office of the Auditor General (State)	First Bank	Zoo RD	2004262028	9,043
052100500100	Primary Health Care Mgt. Board (PHCMB)	Zenith Bank	Na`ibawa	1013360567	9,437
011100100200	Policy Strategy, Imp. & Eval. Directorate	Sterling	M/M Way	0504714824	9,655
051702700100	Kano State Islamic & Qur`anic School Board	First Bank	Main Branch	2027745324	11,120
012400100100	Ministry of Internal Security & Special Services	Keystone	Maiduguri RD	1013423505	12,698
052104000100	School Health Technology Kano	Polaris	Bello Road	4060014400	13,654
023600300100	History & Culture Bureau	UBA	Main Branch	1004008180	15,170
011101100100	Public Complaint & Anti-Corruption Commission	FCMB	Bompai RD	6995281018	15,216
022000100100	Ministry of Finance	Unity Bank	Sharada	0006499239	16,234
022200400100	Abubakar Rimi Market	First Bank	Main Branch	2047646164	19,877
022800100100	Ministry for Science Technology & Innovation	GTB	M/M Way	3000985433	19,903



**SCHEDULE 9: ANNUAL BOARD OF SURVEY**

CODES	MDAs	BANK	BRANCH	ACC NO:	TOTAL
022900400100	Kano State Road Transport Agency (KAROTA)	First Bank	Club RD	2021809284	20,000
051701500100	Science & Technical Schools Board	Polaris	M/M Way	4030012481	20,151
011100100100	Government House (Policy)	Globus Bank	M/M Way	1000277717	24,071
031805100100	High Court of Justice	UBA	M/M Way	1015289475	24,858
021511400100	KNARDA	Zenith Bank	M/M Way	1010531410	26,127
011100100100	Government House (PPS)	Zenith Bank	T/Balewa RD	1310916553	31,541
052103000100	School of Health Technology Bebeji	Polaris	Bello Road	4060014448	37,091
016100200100	Research Eval. & Political Affairs Directorate (REPA)	UBA	Niger Street	1026518630	54,785
014800100100	Kano State Ind. Elect. Comm. (KANSIEC)	GTB	Zaria Road	0237585807	57,633
011100100100	Government House (Media & Publicity Directorate)	Unity Bank	S/Abacha Way	0058939413	57,759
011100100200	Deputy Governor's Office	Fidelity Bank	M/M Way	5030066953	67,568
011105800100	Protocol Directorate	Zenith Bank	Kabuga	1229043601	86,933
011105600100	Special Duties Directorate	Zenith Bank	Na`ibawa	1012811952	88,736
055100100100	Ministry for Local Government	First Bank	Lagos Street	2040503912	96,140
026300100100	Ministry of Rural & Community Development	Taj Bank	M/M Way	0012909350	102,705
012300100100	Min. of Information & internal Affairs	FCMB	M/M Way	5052569016	110,883
011105500100	Special Services Directorate	Globus Bank	M/M Way	1000248799	160,699
056900100100	Ministry for Higher Education	Fidelity Bank	Bello Road	5030091313	189,942
023400100100	Ministry of Works	UBA	Niger Street	1028600483	196,434
023100100100	Ministry of Power and Renewable Energy	Globus Bank	M/M Way	1000386356	289,233
032600100100	Ministry of Justice	Unity Bank	Bank RD	0021830047	321,409



**SCHEDULE 9: ANNUAL BOARD OF SURVEY**

CODES	MDAs	BANK	BRANCH	ACC NO:	TOTAL
016100100200	Office of Secretary to State Government - AGS	GTB	Gyadi-Gyadi	0115201126	486,037
025200100100	Ministry of Water Resources	Ja`iz Bank	Hotoro	0016917464	505,043
052100100100	Ministry of Health	Sterling	Niger Street	1313755157	1,042,556
051700300100	SUBEB	Zenith Bank	Kabuga	1014762120	1,253,225
051700100100	Ministry of Education	Zenith Bank	M/M Way	1010446732	1,319,004
021500100100	Ministry of Agric. & Natural Resources	Access Bank	M/M Way	0076460312	1,767,305
026000100100	Ministry of Land and Physical Planning	UBA	Post Office RD	1003268624	1,715,275
056900300100	RMK College of Basic & Remedial Studies T/Wada	Polaris	Bello Road	4060014352	4,423
053500600100	Kano Water Shed and Climate Change Mgt. Agency (KN-WECCMA)	Zenith Bank	Kabuga	1228815137	40
026300700100	RUWASA	FCMB	M/M Way	5075893019	46
056904400100	Kano State Horticulture Academy Bagauda	Zenith Bank		1013450738	202
052100800100	CONTRIBUTORY HEALTH MGT	Zenith Bank		1228318205	14,829
056903400100	Kano Fisheries Academy Bagauda Bebeji	First Bank		0018671547	5
023800100100	Ministry of Planning & Budget	FCMB	M/M Way	0083998012	49,642
056904000100	Kano Sport Academy Karfi	Polaris	Zaria Road	4060014493	0
011200000100	House of Assembly	FCMB	Bank RD	0635402582	3,117
011200000100	House of Assembly	Globus Bank	Bank RD	1000229675	486,938
056902100100	Kano University of Science and Technology Wudil	First Bank	Main Branch	2031842857	891,022
<b>TOTAL</b>					<b>11,885,069</b>



**SCHEDULE 10: DEBT STOCK 2025**

**KANO STATE FORIEGN DEBT STOCK PROFILE AS AT 31ST DECEMBER 2025**

LOAN TITLE	Creditor	OPENING BALANCE	ADDITIONAL/NEW DISBURSEMENT	DEBT SERVICE			Debt Outstanding as at 31st Dec. 2025
				PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	
				N'000	N'000	N'000	
National Urban Water Sector Reform III		4,784,664		-	30,551	30,551	5,061,865
National Urban Water Sector Reform III (2)		15,948,879		-	-	-	16,872,882
Multi State Road Project		5,174,147		1,502,524	30,967	1,533,492	2,903,547
Malaria Control Booster Project		5,510,845		472,429	111,243	583,671	4,957,804
State Education Sector Project		31,421,107		406,507	238,579	645,086	30,464,693
Third National Fadama Development		7,045,640		196,027	60,139	256,166	6,729,506
Health System Development Project II		2,082,119		95,341	25,911	121,252	1,953,792
Commercial Agricultural Development P.		20,784,449		562,254	365,086	927,339	19,716,831
Malaria Control Booster Project Add fin		4,196,485		239,896	65,929	305,825	3,888,126
National Erosion and Watershed Management Project		3,976,276		456,027	26,960	482,986	3,071,267
Rural Access Agricultural Marketting Project		5,582,108		-	14,353	14,353	5,905,509
Rural Access Agricultural Marketting Project		-	4,421,894	-	46,838	46,838	4,421,894
Agro Processing Productivity Enhencement and Livelyhood Supp project		51,904,670		1,830,593	639,079	2,469,673	46,776,710
Kano State- Accelerated Nutrition Results	IDA	29,075,210		1,520,345	603,088	2,123,434	28,644,839
Kano State Agro Climatic Resilience in Semi-arid Landscape (ACReSAL) Project		-	18,414,255	-	191,976	191,976	18,414,255
Kano State Agro Pastoral Development Project		-	854,557	-	-	-	854,557
<b>Sub-Total</b>		<b>187,486,600</b>	<b>23,690,705</b>	<b>7,281,943</b>	<b>2,450,700</b>	<b>9,732,643</b>	<b>200,638,076</b>



**SCHEDULE 10: DEBT STOCK 2025**

**KANO STATE DOMESTIC DEBT STOCK PROFILE AS AT 31ST DECEMBER 2025**

LOAN TITLE	Creditor	OPENING BALANCE	ADDITIONAL/NEW DISBURSEMENT	DEBT SERVICE			Debt Outstanding as at 31st Dec. 2025
				PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	
				N'000	N'000	N'000	
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	FGN	14,529,026	1,362	1,670,570	1,361,868	3,032,438	12,858,456
STATE BONDS (Contractual Obligation)	FGN	11,404,347	899	2,612,177	899,205	3,511,382	8,792,169
A. PAIF (Power and Aviation Intervention Fund)	FGN	1,156,343	237	1,156,343	236,959	1,393,302	-
B. FGN (2021) Bridge Financing	FGN	1,788,889	-	-	-	-	1,788,889
ABP (Anchor Borrower Program)	FGN	1,010,940	-	1,010,940	-	1,010,940	-
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF)	FGN	28,255	-	28,255	-	28,255	-
<b>Sub-Total</b>		<b>29,917,800</b>		<b>6,478,285</b>	<b>2,498,031</b>	<b>8,976,317</b>	<b>23,439,514</b>
<b>Grand Total</b>		<b>217,404,400</b>	<b>23,690,705</b>	<b>13,760,228</b>	<b>4,948,731</b>	<b>18,708,959</b>	<b>224,077,590</b>

Long Term Public Debt (Borrowing)	Principal	Interest	Total Debt Service
Internal Public Debt (Borrowing)	8,886,179	5,577,019	14,463,198
External Public Debt (Borrowing)	126,657,201	64,248,232	190,905,433
<b>Sub-Total Current Debt</b>	<b>135,543,380</b>	<b>69,825,251</b>	<b>205,368,631</b>

Short Term Public Debt (Borrowing)	Principal	Interest	Total Debt Service
Internal Public Debt (Borrowing)	6,478,285	2,498,031	8,976,317
External Public Debt (Borrowing)	7,281,943	2,450,700	9,732,643
<b>Sub-Total Non-Current Debt</b>	<b>13,760,228</b>	<b>4,948,731</b>	<b>18,708,959</b>
<b>Grand Total Debts</b>	<b>149,303,608</b>	<b>74,773,982</b>	<b>224,077,590</b>

**Note\***

FAAC Actual Deduction	10,694,199
DMO Report	9,732,643
<b>Under Reporting by the DMO</b>	<b>961,556</b>



**SCHEDULE 10: EXTERNAL DEBT STOCK 2025**

**KANO STATE EXTERNAL DEBT SERVICE AND POSITION AS AT 31st DECEMBER 2025**

Loan Title	Opening Balance in USD	Debt Service in USD			New Disburse- ment in USD	Amount Outstanding (USD)
		Principal	Interest	Total Payment		
National Urban Water Sector Reform III	3,116,399.97	-	20,787.05	20,787.05		3,526,799.90
National Urban Water Sector Reform III (2)	10,387,999.89	-	-	0.00		
Multi State Road Project	3,370,082.81	1,012,833.57	20,890.99	1,033,724.56		2,023,015.34
Malaria Control Booster Project	3,589,384.37	316,862.67	74,594.25	391,456.92		3,454,296.54
State Education Sector Project	20,465,542.17	274,117.10	160,940.56	435,057.66		21,225,948.27
Third National Fadama Development	4,589,044.31	132,185.52	40,572.56	172,758.08		4,688,920.38
Health System Development Project II	1,356,148.89	63,473.99	17,251.66	80,725.65		1,361,283.67
Commercial Agricultural Development P.	13,537,556.34	484,758.78	141,336.74	626,095.52		13,737,490.46
Malaria Control Booster Project Add fin	2,733,300.80	162,613.53	44,687.63	207,301.16		2,709,010.45
National Erosion and Watershed Management P	2,589,872.19	300,000.00	17,741.16	317,741.16		2,139,872.19
Rural Access Agricultural Marketting Proj	3,635,799.96	-	10,275.92	10,275.92		4,114,599.89
Rural Access Agricultural Marketting Proj	-	-	61,618.14	61,618.14	3,080,907.22	3,080,907.22
Agro Processing Productivity Enhencement and Livelyhood Supp project	33,807,122.50	1,215,951.00	424,636.77	1,640,587.77		32,591,171.50
Kano State- Accelerated Nutrition Results -IDA	18,937,586.61	1,009,347.79	400,426.96	1,409,774.75		19,957,984.49
Kano State Agro Climatic Resilience in Semi-arid Landscape (ACReSAL) Project	-	-	128,299.33	128,299.33	12,829,934.63	12,829,934.63
Kano State Agro Pastoral Development Project	-	-	-	0.00	595,403.20	595,403.20
<b>TOTAL</b>	<b>122,115,840.81</b>	<b>4,972,143.95</b>	<b>1,564,059.72</b>	<b>6,536,203.67</b>	<b>16,506,245.05</b>	<b>128,036,638.13</b>



**SCHEDULE 11: DEDUCTION AT SOURCE 2025**

**KANO STATE FAAC DEDUCTIONS (DEBT SERVICE) JANUARY TO DECEMBER 2025**

DESCRIPTION	CBN POWER INTERVENTION FUND	CONTRACTUAL OBLIGATION	COMMERCIAL BANK	TOTAL DOMESTICS	FOREIGN LOAN DEDUCTION	GRAND TOTAL
January	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	1,097,138,975.06	1,758,565,804.28
February	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
March	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
April	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
May	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
June	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
July	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
August	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
September	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69
October	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69
November	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69
December	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69
<b>GRAND TOTAL</b>	<b>1,393,301,750.64</b>	<b>3,511,382,280.00</b>	<b>3,032,437,920.00</b>	<b>7,937,121,950.64</b>	<b>10,694,198,794.30</b>	<b>18,631,320,744.94</b>
January	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Kano State Government - 2025 Actual and Budget Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025	2025 Original	2025 Budget	2025 Final	2025 Variance	%
		Performance	Budget	Adjustment	Budget	N'000	Perform
		N'000	N'000	N'000	N'000	N'000	ance
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>						
<b>011100000000</b>	<b>Government House</b>	<b>5,312,176</b>	<b>16,198,285</b>	<b>(5,900,000)</b>	<b>10,298,285</b>	<b>4,986,109</b>	<b>0.52</b>
011100100100	Government House	2,209,491	10,000,000	(6,000,000)	4,000,000	1,790,509	0.55
011100100200	Deputy Governor's Office	797,646	1,012,500	-	1,012,500	214,854	0.79
011100800100	Kano State Emergency Relief & Rehabilitation Board	758,565	1,464,383	-	1,464,383	705,818	0.52
011100900100	Guidance and Counselling	14,100	73,751	-	73,751	59,651	0.19
011101100100	Public Complaint & Anti-Corruption Commission	-	83,500	100,000	183,500	183,500	-
011101300100	Council Affairs Directorate	53,159	284,500	-	284,500	231,341	0.19
011101400100	Community Re-orientation	1,076,000	1,750,000	-	1,750,000	674,000	0.61
011103700100	Pilgrim Welfare Board	109,376	231,252	-	231,252	121,876	0.47
011105700100	Research & Documentation Directorate	6,799	18,400	-	18,400	11,601	0.37
011106400100	Kano State Bureau of Statistics	159,540	955,000	-	955,000	795,460	0.17
011105600100	Special Duties Directorate	42,000	100,000	-	100,000	58,000	0.42
011105500200	Kano State Cooperate Security Directorate	85,500	225,000	-	225,000	139,500	0.38
<b>011200000000</b>	<b>House of Assembly</b>	<b>-</b>	<b>670,000</b>	<b>-</b>	<b>670,000</b>	<b>670,000</b>	<b>-</b>
011200300100	House of Assembly	-	620,000	-	620,000	620,000	-
011200400100	Assembly Service Commission	-	50,000	-	50,000	50,000	-
<b>016100000000</b>	<b>Office of Secretary to State Government</b>	<b>4,654,191</b>	<b>2,680,000</b>	<b>3,000,000</b>	<b>5,680,000</b>	<b>1,025,809</b>	<b>0.82</b>
016100100200	Admin & General Services	4,654,191	2,680,000	3,000,000	5,680,000	1,025,809	0.82



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025	2025 Original	2025 Budget	2025 Final	2025 Variance	%
		Performance	Budget	Adjustment	Budget		Perform
		N'000	N'000	N'000	N'000	N'000	ance
<b>012300000000</b>	<b>Min. of Information &amp; internal Affairs</b>	<b>1,954,001</b>	<b>3,630,635</b>	-	<b>3,630,635</b>	<b>1,676,633</b>	<b>0.54</b>
012300100100	Min. of Information & internal	216,956	768,946	-	768,946	551,990	0.28
012300200100	Abubakar Rimi Television	241,666	468,748	-	468,748	227,083	0.52
012300300100	Kano State Radio Corporation	244,438	438,940	-	438,940	194,502	0.56
012300400100	Government Printing Press	471,340	1,049,000	-	1,049,000	577,660	0.45
012300500100	Triumph Publishing Company	779,601	795,500	-	795,500	15,899	0.98
012300700100	Kano State Censorship Board	-	109,500	-	109,500	109,500	-
<b>012500000000</b>	<b>Office of the Head of Civil Service</b>	-	<b>20,000</b>	-	<b>20,000</b>	<b>20,000</b>	-
012501000100	Kano State Computer Centre	-	20,000	-	20,000	20,000	-
<b>014700000000</b>	<b>Civil Service Commission</b>	-	<b>115,000</b>	-	<b>115,000</b>	<b>115,000</b>	-
014700100100	Civil Service Commission	-	115,000	-	115,000	115,000	-
<b>017000000000</b>	<b>Ministry for Special Duties</b>	<b>1,000,000</b>	<b>1,589,000</b>	-	<b>1,589,000</b>	<b>589,000</b>	<b>0.63</b>
017000100100	Ministry for Special Duties	1,000,000	1,589,000	-	1,589,000	589,000	0.63
<b>017700000000</b>	<b>Ministry of Religious Affairs</b>	<b>307,058</b>	<b>4,587,489</b>	-	<b>4,587,489</b>	<b>4,280,431</b>	<b>0.07</b>
017700100100	Ministry of Religious Affairs	27,058	222,000	-	222,000	194,942	0.12
017700100200	Kano State Zakkat Commission	270,000	710,147	-	710,147	440,147	0.38
017700100300	Kano State Hisbah Commission	10,000	3,387,726	-	3,387,726	3,377,726	0.00
017700100400	Kano Sharia Commission	-	267,615	-	267,615	267,615	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025 Performance	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
018000000000	<b>Ministry of Public Procurement Project Monitoring and Evaluation</b>	45,445	570,170	-	570,170	524,724	0.08
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	45,445	570,170	-	570,170	524,724	0.08
012400000000	<b>Ministry of Internal Security &amp; Special Services</b>	100,730	400,000	-	400,000	299,270	0.25
012400100100	Ministry of Internal Security & Special Services	100,730	400,000	-	400,000	299,270	0.25
<b>SUB - TOTAL</b>		<b>13,373,601</b>	<b>30,460,578</b>	<b>(2,900,000)</b>	<b>27,560,578</b>	<b>14,186,977</b>	<b>0.49</b>
<b>020000000000 ECONOMIC SECTOR</b>							
021500000000	<b>Ministry of Agric. &amp; Natural Resources</b>	<b>11,166,922</b>	<b>18,487,277</b>	1,884,585	<b>20,371,862</b>	<b>9,204,940</b>	<b>0.55</b>
021500100100	Ministry of Agric. & Natural Resources	8,209,061	9,438,469	2,250,000	11,688,469	3,479,408	0.70
021511400100	KNARDA	2,957,861	7,548,808	634,585	8,183,393	5,225,532	0.36
021511600100	KASCO	-	1,500,000	(1,000,000)	500,000	500,000	-
022000000000	<b>Ministry of Finance</b>	<b>9,456,977</b>	<b>13,207,600</b>	<b>1,760,000</b>	<b>14,967,600</b>	<b>5,510,623</b>	<b>0.63</b>
022000100100	Ministry of Finance	1,995,245	700,000	1,350,000	2,050,000	54,755	0.97
022000700100	Office of the Accountant General	6,459,114	6,800,000	-	6,800,000	340,886	0.95
022001300100	Debt Management	9,950	305,000	-	305,000	295,050	0.03



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025	2025 Original	2025 Budget	2025 Final	2025 Variance	%
		Performance	Budget	Adjustment	Budget		Perform
		N'000	N'000	N'000	N'000	N'000	ance
022000800100	Kano State Internal Revenue Services	526,675	725,000	-	725,000	198,325	0.73
022000900100	Kano State Investment Promotion Agency	465,993	4,677,600	-	4,677,600	4,211,607	0.10
022001200100	Kano State Investment & Properties	-	-	410,000	410,000	410,000	-
<b>022200000000</b>	<b>Ministry of Commerce &amp; Investment</b>	<b>2,033,720</b>	<b>2,416,000</b>	<b>4,500,000</b>	<b>6,916,000</b>	<b>4,882,280</b>	<b>0.29</b>
022200100100	Ministry of Commerce & Investment	1,734,370	640,000	4,500,000	5,140,000	3,405,630	0.34
022200200100	Kantin Kwari Market	78,300	222,000	-	222,000	143,700	0.35
022200300100	Kano state Consumer Protection Agency	8,100	524,000	-	524,000	515,900	0.02
022200400100	Abubakar Rimi Market	149,350	230,000	-	230,000	80,650	0.65
022200500100	Tourism Management Board	63,600	800,000	-	800,000	736,400	0.08
<b>022800000000</b>	<b>Ministry for Science Technology &amp; Innovation</b>	<b>2,203,721</b>	<b>5,739,673</b>	<b>(794,000)</b>	<b>4,945,673</b>	<b>2,741,952</b>	<b>0.45</b>
022800100100	Ministry for Science Technology & Innovation	2,089,303	5,077,852	(1,000,000)	4,077,852	1,988,549	0.51
022800200100	Kano State Data Centre	74,418	336,610	-	336,610	262,191	0.22
022800400100	Kano State Information Technology Development Agency (KASITDA)	40,000	-	150,000	150,000	110,000	0.27
022800500100	Kano State Institute for information Technology Kura	-	325,211	56,000	381,211	381,211	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025	2025 Original	2025 Budget	2025 Final	2025 Variance	%
		Performance	Budget	Adjustment	Budget		Perform
		N'000	N'000	N'000	N'000	N'000	ance
<b>02340000000</b>	<b>Ministry of Works</b>	<b>177,136,805</b>	<b>98,351,710</b>	<b>129,274,808</b>	<b>227,626,518</b>	<b>50,489,714</b>	<b>0.78</b>
023400100100	Ministry of Works	173,814,612	91,936,109	131,828,409	223,764,518	49,949,906	0.78
023400200100	Housing Corporation	-	2,553,601	(2,553,601)	-	-	-
023400400100	Kano State Road Maintenance Agency (KARMA)	3,322,193	3,700,000	-	3,700,000	377,807	0.90
023403900100	Kano State Fire Service	-	162,000	-	162,000	162,000	-
<b>02360000000</b>	<b>Ministry of Tourism &amp; Culture</b>	<b>93,030</b>	<b>2,003,193</b>	<b>-</b>	<b>2,003,193</b>	<b>1,910,163</b>	<b>0.05</b>
023600100100	Ministry of Tourism & Culture	-	400,000	-	400,000	400,000	-
023600300100	History & Culture Bureau	93,030	1,071,200	-	1,071,200	978,170	0.09
023605400100	Zoological & Wild Life Mgt. Agency	-	531,993	-	531,993	531,993	-
<b>02380000000</b>	<b>Ministry of Planning &amp; Budget</b>	<b>10,848,153</b>	<b>12,700,844</b>	<b>5,143,415</b>	<b>17,844,259</b>	<b>6,996,106</b>	<b>0.61</b>
023800100100	Ministry of Planning & Budget	10,848,153	12,700,844	5,143,415	17,844,259	6,996,106	0.61
<b>02390000000</b>	<b>MINISTRY OF HOUSING DEVELOPMENT</b>	<b>696,132</b>	<b>-</b>	<b>3,153,601</b>	<b>3,153,601</b>	<b>2,457,469</b>	<b>0.22</b>
023900100100	Ministry of Housing Development	696,132	-	1,500,000	1,500,000	803,868	0.46
023900200100	Housing Corporation	-	-	1,653,601	1,653,601	1,653,601	-
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>12,434,741</b>	<b>14,473,551</b>	<b>6,708,900</b>	<b>21,182,451</b>	<b>8,747,710</b>	<b>0.59</b>



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025	2025 Original	2025 Budget	2025 Final	2025 Variance	%
		Performance	Budget	Adjustment	Budget		Perform
		N'000	N'000	N'000	N'000	N'000	ance
025200100100	Ministry of Water Resources	9,367,936	8,125,100	6,708,900	14,834,000	5,466,064	0.63
025210100100	Kano State Water Board	2,629,748	5,651,451	-	5,651,451	3,021,703	0.47
025210600100	WRECA	437,057	697,000	-	697,000	259,943	0.63
<b>026000000000</b>	<b>Ministry of Land and Physical Planning</b>	<b>36,379,617</b>	<b>27,762,293</b>	<b>21,680,970</b>	<b>49,443,263</b>	<b>13,063,646</b>	<b>0.74</b>
026000100100	Ministry of Land and Physical Planning	35,580,159	22,453,293	21,580,970	44,034,263	8,454,104	0.81
026005600100	Kano State Geography Information System Department (KANGIS)	50,190	50,000	-	50,000	(190)	1.00
026005800100	Kano State Urban Planning & Development Authority	749,268	5,259,000	-	5,259,000	4,509,732	0.14
026005900100	Kano State Signage & Advertisement Agency (KASA)	-	-	100,000	100,000	100,000	-
<b>026300000000</b>	<b>Ministry of Rural &amp; Community Development</b>	<b>4,205,855</b>	<b>14,901,913</b>	<b>575,000</b>	<b>15,476,913</b>	<b>11,271,058</b>	<b>0.27</b>
026300100100	Ministry of Rural & Community Development	1,735,669	3,500,000	100,000	3,600,000	1,864,331	0.48
026300200100	RAMPS Directorate	1,631,535	6,798,577	-	6,798,577	5,167,042	0.24
026300300100	Rural Electrification Board	478,213	1,944,220	380,000	2,324,220	1,846,007	0.21
026300700100	RUWASA	360,438	2,659,117	95,000	2,754,117	2,393,679	0.13
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>4,400,394</b>	<b>9,557,560</b>	<b>1,700,000</b>	<b>11,257,560</b>	<b>6,857,166</b>	<b>0.39</b>
022900100100	Ministry of Transport	3,863,111	5,524,860	1,700,000	7,224,860	3,361,749	0.53



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025 Performance	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
022900300100	Kano State Transport Authority	276,000	900,000	-	900,000	624,000	0.31
022900400100	Kano State Road Transport Agency (KAROTA)	261,283	1,132,700	-	1,132,700	871,417	0.23
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	-	1,800,000	-	1,800,000	1,800,000	-
022900600100	Kano State Permissible Weight and Weight Bridges	-	200,000	-	200,000	200,000	-
<b>023300000000</b>	<b>Ministry of Solid &amp; Mineral Resources</b>	<b>181,862</b>	<b>233,104</b>	<b>1,737,400</b>	<b>1,970,504</b>	<b>1,788,642</b>	<b>0.09</b>
023300100100	Ministry of Solid & Mineral Resources	181,862	233,104	1,737,400	1,970,504	1,788,642	0.09
<b>023100000000</b>	<b>Ministry of Power and Renewable Energy</b>	<b>844,988</b>	<b>400,000</b>	<b>6,295,000</b>	<b>6,695,000</b>	<b>5,850,012</b>	<b>0.13</b>
023100100100	Ministry of Power and Renewable Energy	844,988	400,000	6,295,000	6,695,000	5,850,012	0.13
<b>SUB - TOTAL</b>		<b>272,082,917</b>	<b>220,234,718</b>	<b>183,619,679</b>	<b>403,854,397</b>	<b>131,771,481</b>	<b>0.67</b>
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>						
<b>031800000000</b>	<b>Judicial Service Commission</b>	<b>702,937</b>	<b>4,964,398</b>	<b>-</b>	<b>4,964,398</b>	<b>4,261,461</b>	<b>0.14</b>
031801100100	Judicial Service Commission	-	40,000	-	40,000	40,000	-
031805100100	High Court of Justice	514,961	2,659,680	-	2,659,680	2,144,719	0.19
031806100100	Multi-Door Court House	-	102,000	-	102,000	102,000	-
031805300100	Sharia Court of Appeal	187,976	2,162,718	-	2,162,718	1,974,742	0.09



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025	2025 Original	2025 Budget	2025 Final	2025 Variance	%
		Performance	Budget	Adjustment	Budget		Perform
		N'000	N'000	N'000	N'000	N'000	ance
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>10,000</b>	<b>519,000</b>	-	<b>519,000</b>	<b>509,000</b>	<b>0.02</b>
032600100100	Ministry of Justice	10,000	110,000	-	110,000	100,000	0.09
032600200100	Law Reform Commission	-	409,000	-	409,000	409,000	-
<b>SUB - TOTAL</b>		<b>712,937</b>	<b>5,483,398</b>	-	<b>5,483,398</b>	<b>4,770,461</b>	<b>0.13</b>
<b>050000000000 SOCIAL SERVICES SECTOR</b>							
<b>051300000000</b>	<b>Ministry of Youths and Sports</b>	<b>1,332,104</b>	<b>5,975,057</b>	-	<b>5,975,057</b>	4,642,953	<b>0.22</b>
051300100100	Ministry of Youths and Sports	904,663	4,479,557	-	4,479,557	3,574,894	0.20
051305100100	Kano State Youth Development Directorate	262,628	1,086,500	-	1,086,500	823,872	0.24
051305500100	Kano State Sports Commission	164,813	380,000	-	380,000	215,187	0.43
051305600100	Kano Pillars Football Club	-	29,000	-	29,000	29,000	-
<b>051400000000</b>	<b>Ministry of Women Affairs Children &amp; Disable</b>	<b>241,104</b>	<b>4,343,200</b>	-	<b>4,343,200</b>	4,102,096	<b>0.06</b>
051400100100	Ministry of Women Affairs Children & Disable	241,104	4,343,200	-	4,343,200	4,102,096	0.06
<b>051700000000</b>	<b>Ministry of Education</b>	<b>34,384,822</b>	<b>70,606,941</b>	<b>(15,652,448)</b>	<b>54,954,492</b>	20,569,671	<b>0.63</b>
051700100100	Ministry of Education	17,532,618	41,184,550	(12,200,000)	28,984,550	11,451,933	0.60
051700300100	SUBEB	11,967,623	16,526,773	(1,210,000)	15,316,773	3,349,149	0.78
051700400100	Kano State Educational Development Support	-	31,000	-	31,000	31,000	-
051700800100	Kano State library Board	40,313	414,978	-	414,978	374,665	0.10



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025 Performance	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
051701000100	Kano State Agency for Mass Education	37,056	716,378	-	716,378	679,322	0.05
051701500100	Science & Technical Schools Board	1,270,274	2,482,540	-	2,482,540	1,212,266	0.51
051701600100	Kano State Private And Voluntary Inst Board	-	121,077	-	121,077	121,077	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	3,272,448	8,257,631	(2,242,448)	6,015,183	2,742,735	0.54
051702700100	Kano State Islamic & Qur'anic School Board	264,490	872,014	-	872,014	607,524	0.30
<b>056900000000</b>	<b>Ministry for Higher Education</b>	<b>8,093,204</b>	<b>37,422,015</b>	<b>(2,808,500)</b>	<b>34,613,515</b>	<b>26,520,312</b>	<b>0.23</b>
056900100100	Ministry for Higher Education	1,035,800	1,681,000	127,000	1,808,000	772,200	0.57
056900200100	Kano State College of Education & Preliminary Studies	626,513	2,630,058	-	2,630,058	2,003,545	0.24
056900300100	RMK College of Basic & Remedial Studies T/Wada	149,821	1,530,000	-	1,530,000	1,380,179	0.10
056901800100	Kano State Polytechnic	47,175	1,452,141	-	1,452,141	1,404,966	0.03
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano	1,549,256	4,015,000	300,000	4,315,000	2,765,744	0.36
056902800100	NorthWest University Kano	1,098,813	9,333,791	(485,500)	8,848,291	7,749,478	0.12



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025	2025 Original	2025 Budget	2025 Final	2025 Variance	%
		Performance	Budget	Adjustment	Budget		Perform
		N'000	N'000	N'000	N'000	N'000	ance
056902900100	Aminu School of Islamic Legal Studies	37,981	1,279,221	-	1,279,221	1,241,241	0.03
056903000100	Audu Bako College of Agriculture Danbatta	344,072	725,110	-	725,110	381,038	0.47
056903100100	Sa'adatu Rimi College of Education Kano	747,500	5,225,000	(1,000,000)	4,225,000	3,477,500	0.18
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	64,300	-	90,000	90,000	25,700	0.71
056903400100	Kano Fisheries Academy Bagauda Bebeji Kano State Farm	51,200	-	90,000	90,000	38,800	0.57
056903600100	Mechanization Academy Kadawa Garun Mallam	300,900	600,000	(210,000)	390,000	89,100	0.77
056903700100	Kano State Corporate Security Training Academy Gabasawa	181,211	523,500	(250,000)	273,500	92,289	0.66
056904000100	Kano Sport Academy Karfi	95,892	520,000	(250,000)	270,000	174,108	0.36
056904100100	Kano State Driving Academy	-	283,000	(100,000)	183,000	183,000	-
056904300100	Kano State Entrepreneurship Development Academy Dawakin Tofa	-	-	90,000	90,000	90,000	-
056904400100	Kano State Horticulture Academy Bagauda	-	-	90,000	90,000	90,000	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025 Performance	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
056904500100	Kano State Livestock Academy Bagauda	262,116	400,000	-	400,000	137,884	0.66
056904800100	Kano State Scholarship Board	1,045,357	3,769,195	-	3,769,195	2,723,838	0.28
056905000100	Ghari College of Education & Preliminary Studies	455,300	3,455,000	(1,300,000)	2,155,000	1,699,700	0.21
<b>052100000000</b>	<b>Ministry of Health</b>	<b>36,046,916</b>	<b>65,712,121</b>	<b>-</b>	<b>65,712,121</b>	<b>29,665,205</b>	<b>0.55</b>
052100100100	Ministry of Health	20,825,686	40,270,755	300,000	40,570,755	19,745,069	0.51
052100300100	H.M.B. ( HQ and Zones)	645,664	1,247,856	-	1,247,856	602,192	0.52
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	43,825	729,005	-	729,005	685,180	0.06
052100500100	Primary Health Care Mgt. Board (PHCMB)	7,214,170	9,022,149	300,000	9,322,149	2,107,979	0.77
052100600100	State Agency for Control of Aids	340,588	1,012,077	-	1,012,077	671,490	0.34
052100800100	CONTRIBUTORY HEALTH MGT	4,355,567	7,792,820	(600,000)	7,192,820	2,837,253	0.61
052100900100	KHETFUND	2,621,416	3,950,279	-	3,950,279	1,328,863	0.66
052101100100	Private Health Institutions Management Agency	-	162,469	-	162,469	162,469	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	-	1,524,711	-	1,524,711	1,524,711	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025	2025 Original	2025 Budget	2025 Final	2025 Variance	%
		Performance	Budget	Adjustment	Budget		Perform
		N'000	N'000	N'000	N'000	N'000	ance
<b>053500000000</b>	<b>Ministry of Environment &amp; Climate Change</b>	<b>6,978,524</b>	<b>12,493,229</b>	2,204,355	<b>14,697,584</b>	<b>7,719,060</b>	<b>0.47</b>
053500100100	Ministry of Environment & Climate Change	4,967,793	5,902,291	2,129,355	8,031,646	3,063,853	0.62
053500200100	Refuse Management & Sanitation Board (REMASAB)	141,000	2,144,938	-	2,144,938	2,003,938	0.07
053500300100	Kano State Afforestation Project (KNAP)	-	615,000	-	615,000	615,000	-
053500500100	Kano State Sustainable Projects	781,916	885,000	-	885,000	103,084	0.88
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	1,087,815	2,780,000	-	2,780,000	1,692,185	0.39
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	166,000	75,000	241,000	241,000	-
<b>055100000000</b>	<b>Ministry for Local Government</b>	<b>175,307</b>	<b>1,500,000</b>	200,000	<b>1,700,000</b>	<b>1,524,693</b>	<b>0.10</b>
055100100100	Ministry for Local Government	105,170	1,500,000	-	1,500,000	1,394,830	0.07
055100800100	Local Government Service Commission	70,137	-	200,000	200,000	129,863	0.35
<b>054400000000</b>	<b>Ministry of Humanitarian &amp; Poverty Alleviation</b>	<b>493,315</b>	<b>2,853,500</b>	120,000	<b>2,973,500</b>	<b>2,480,185</b>	<b>0.17</b>



**SCHEDULE 12: CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION 2025**

Code	Administrative Unit	2025 Performance	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
054400100100	Ministry of Humanitarian & Poverty Alleviation	454,815	2,853,500	-	2,853,500	2,398,685	0.16
054400200100	Social Protection Agency	38,500	-	120,000	120,000	81,500	0.32
	<b>SUB - TOTAL</b>	<b>87,745,295</b>	<b>200,906,063</b>	<b>(15,936,593)</b>	<b>184,969,470</b>	<b>97,224,175</b>	<b>0.47</b>
	<b>GRAND -TOTAL</b>	<b>373,914,750</b>	<b>457,084,757</b>	<b>164,783,086</b>	<b>621,867,844</b>	<b>247,953,094</b>	<b>0.60</b>

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**SCHEDULE 12: CAPITAL EXPENDITURE BY FUNCTION 2025**

Code	Programme (Sector and Objective)	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
	<b>Total Capital Expenditure</b>	<b>373,914,750</b>	<b>457,084,757</b>	<b>164,783,086</b>	<b>621,867,844</b>	<b>247,953,094</b>	<b>60%</b>
<b>01</b>	<b>Agriculture</b>	<b>11,927,051</b>	<b>18,487,277</b>	<b>884,585</b>	<b>19,371,862</b>	<b>7,444,811</b>	<b>62%</b>
0101	Effective governance of the Agriculture Sector	97,000	127,615	-	127,615	30,615	76%
0102	Development of the livestock value chain	333,221	3,806,336	(1,000,000)	2,806,336	2,473,115	12%
0103	Enhancement of food production and productivity	7,215,358	3,673,352	100,000	3,773,352	(3,442,005)	191%
0104	Reduction of post-harvest losses	1,703,824	799,263	1,150,000	1,949,263	245,439	87%
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	14,176	75,015	-	75,015	60,839	19%
0107	Promotion of enabling environment for increased agricultural development	2,563,472	10,005,696	634,585	10,640,280	8,076,808	24%
<b>02</b>	<b>Societal Re-orientation</b>	<b>-</b>	<b>5,938</b>	<b>-</b>	<b>5,938</b>	<b>5,938</b>	<b>0%</b>
0210	Societal Re-orientation - General	-	5,938	-	5,938	5,938	0%
<b>03</b>	<b>Poverty Alleviation</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>0%</b>
0310	Poverty Alleviation - General	-	-	120,000	120,000	120,000	0%
<b>04</b>	<b>Health</b>	<b>66,901,192</b>	<b>97,588,526</b>	<b>9,298,000</b>	<b>106,886,526</b>	<b>39,985,334</b>	<b>63%</b>
0401	Effective governance of the health system	4,334,468	6,113,748	300,000	6,413,748	2,079,279	68%
0402	Community engagement and participation in health	443,471	521,731	-	521,731	78,260	85%
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	4,094,918	6,121,470	-	6,121,470	2,026,553	67%
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	697,125	1,738,049	-	1,738,049	1,040,924	40%
0405	Provision of adequate and modern health infrastructure for health services delivery	47,523,060	61,728,471	9,098,000	70,826,471	23,303,411	67%



**SCHEDULE 12: CAPITAL EXPENDITURE BY FUNCTION 2025**

Code	Programme (Sector and Objective)	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	1,355,118	4,634,494	-	4,634,494	3,279,376	29%
0407	Evidence generation and utilisation	26,961	629,488	-	629,488	602,527	4%
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,514,019	2,218,500	-	2,218,500	704,481	68%
0409	Provision of universal health coverage and financial risk protection for citizens	-	5,760	-	5,760	5,760	0%
0410	Health Sector Expenditures Not Elsewhere Classified	6,912,051	13,876,814	(100,000)	13,776,814	6,864,762	50%
<b>05</b>	<b>Education</b>	<b>86,101,212</b>	<b>99,783,061</b>	<b>41,682,150</b>	<b>141,465,210</b>	<b>55,363,999</b>	<b>61%</b>
0501	Effective governance of the education system	63,506,051	95,739,948	42,482,150	138,222,098	74,716,047	46%
0502	Increase in access, retention, and completion rate at all levels	1,086,689	988,612	-	988,612	(98,077)	110%
0503	Equity and inclusiveness in the provision of educational services	181,211	523,500	(250,000)	273,500	92,289	66%
0504	Improved quality of teaching and learning outcomes	-	31,000	-	31,000	31,000	0%
0505	Adequate infrastructure at all levels	969,253	1,000,000	-	1,000,000	30,747	97%
0510	Education Sector Expenditures Not Elsewhere Classified	358,007	1,500,000	(550,000)	950,000	591,993	38%
<b>06</b>	<b>Housing and Urban Development</b>	<b>52,835,849</b>	<b>29,381,562</b>	<b>52,803,397</b>	<b>82,184,959</b>	<b>29,349,110</b>	<b>64%</b>
0610	Housing and Urban Development - General	42,835,849	29,381,562	52,803,397	82,184,959	39,349,110	52%
<b>07</b>	<b>Gender</b>	<b>241,104</b>	<b>4,343,200</b>	<b>-</b>	<b>4,343,200</b>	<b>4,102,096</b>	<b>6%</b>
0710	Gender - General	241,104	4,343,200	-	4,343,200	4,102,096	6%
<b>08</b>	<b>Youth</b>	<b>262,628</b>	<b>1,115,500</b>	<b>-</b>	<b>1,115,500</b>	<b>852,872</b>	<b>24%</b>



**SCHEDULE 12: CAPITAL EXPENDITURE BY FUNCTION 2025**

Code	Programme (Sector and Objective)	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
0810	Youth - General	262,628	1,115,500	-	1,115,500	852,872	24%
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>10,705,173</b>	<b>24,581,245</b>	<b>5,603,900</b>	<b>30,185,145</b>	<b>19,479,972</b>	<b>35%</b>
1010	Water Resources and Rural Deve - General	10,705,173	24,581,245	5,603,900	30,185,145	19,479,972	35%
<b>11</b>	<b>Information Communication and Technology</b>	<b>1,529,340</b>	<b>7,097,002</b>	<b>(1,534,000)</b>	<b>5,563,002</b>	<b>4,033,662</b>	<b>27%</b>
1110	Information Communication and Technology - General	1,529,340	7,097,002	(1,534,000)	5,563,002	4,033,662	27%
<b>12</b>	<b>Growing the Private Sector</b>	<b>-</b>	<b>1,564,000</b>	<b>4,500,000</b>	<b>6,064,000</b>	<b>6,064,000</b>	<b>0%</b>
1210	Growing the Private Sector - General	-	1,564,000	4,500,000	6,064,000	6,064,000	0%
<b>13</b>	<b>Reform of Government and Governance</b>	<b>45,452,399</b>	<b>82,622,170</b>	<b>17,393,415</b>	<b>100,015,585</b>	<b>54,563,186</b>	<b>45%</b>
1310	Reform of Government and Governance - General	45,452,399	82,622,170	17,393,415	100,015,585	54,563,186	45%
<b>14</b>	<b>Power</b>	<b>5,111,005</b>	<b>5,835,255</b>	<b>6,325,000</b>	<b>12,160,255</b>	<b>7,049,250</b>	<b>42%</b>
1410	Power - General	5,111,005	5,835,255	6,325,000	12,160,255	7,049,250	42%
<b>17</b>	<b>Road</b>	<b>85,767,043</b>	<b>71,959,627</b>	<b>23,504,885</b>	<b>95,464,512</b>	<b>9,697,469</b>	<b>90%</b>
1710	Road - General	84,978,269	71,959,627	23,504,885	95,464,512	10,486,243	89%
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>6,978,524</b>	<b>12,487,291</b>	<b>2,464,355</b>	<b>14,951,646</b>	<b>7,973,122</b>	<b>47%</b>
2010	CLIMATE CHANGE - General	6,978,524	12,487,291	2,464,355	14,951,646	7,973,122	47%
<b>22</b>	<b>Solid Minerals</b>	<b>102,230</b>	<b>233,104</b>	<b>1,737,400</b>	<b>1,970,504</b>	<b>1,868,274</b>	<b>5%</b>
2210	Solid Mineral Infrastructure - General	102,230	233,104	1,737,400	1,970,504	1,868,274	5%



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
<b>Total Capital Expenditure</b>		<b>373,914,749.82</b>	<b>457,084,757.10</b>	<b>164,783,086.42</b>	<b>621,867,843.52</b>	<b>247,953,093.70</b>	<b>0.60</b>
011100100100	Government House	2,209,491.06	10,000,000.00	(6,000,000.00)	4,000,000.00	1,790,508.94	0.55
011100100200	Deputy Governor's Office	787,100.00	1,000,000.00	-	1,000,000.00	212,900.00	0.79
011100100200	Deputy Governor's Office	10,545.84	12,500.00	-	12,500.00	1,954.16	0.84
011100800100	Kano State Emergency Relief & Rehabilitation Board	4,000.00	70,000.00	-	70,000.00	66,000.00	0.06
011100800100	Kano State Emergency Relief & Rehabilitation Board	-	12,500.00	-	12,500.00	12,500.00	-
011100800100	Kano State Emergency Relief & Rehabilitation Board	250,998.00	500,000.00	-	500,000.00	249,002.00	0.50
011100800100	Kano State Emergency Relief & Rehabilitation Board	32,000.00	40,000.00	-	40,000.00	8,000.00	0.80
011100800100	Kano State Emergency Relief & Rehabilitation Board	10,375.00	12,500.00	-	12,500.00	2,125.00	0.83
011100800100	Kano State Emergency Relief & Rehabilitation Board	18,628.40	26,612.00	-	26,612.00	7,983.60	0.70
011100800100	Kano State Emergency Relief & Rehabilitation Board	24,470.10	30,210.00	-	30,210.00	5,739.90	0.81
011100800100	Kano State Emergency Relief & Rehabilitation Board	25,326.00	37,800.00	-	37,800.00	12,474.00	0.67
011100800100	Kano State Emergency Relief & Rehabilitation Board	16,906.50	43,350.00	-	43,350.00	26,443.50	0.39
011100800100	Kano State Emergency Relief & Rehabilitation Board	52,563.20	65,704.00	-	65,704.00	13,140.80	0.80
011100800100	Kano State Emergency Relief & Rehabilitation Board	35,512.00	38,600.00	-	38,600.00	3,088.00	0.92
011100800100	Kano State Emergency Relief & Rehabilitation Board	33,600.00	60,000.00	-	60,000.00	26,400.00	0.56
011100800100	Kano State Emergency Relief & Rehabilitation Board	26,413.59	125,000.00	-	125,000.00	98,586.41	0.21
011100800100	Kano State Emergency Relief & Rehabilitation Board	-	25,000.00	-	25,000.00	25,000.00	-
011100800100	Kano State Emergency Relief & Rehabilitation Board	15,200.00	20,000.00	-	20,000.00	4,800.00	0.76
011100800100	Kano State Emergency Relief & Rehabilitation Board	21,625.60	34,880.00	-	34,880.00	13,254.40	0.62
011100800100	Kano State Emergency Relief & Rehabilitation Board	97,677.06	125,227.00	-	125,227.00	27,549.94	0.78
011100800100	Kano State Emergency Relief & Rehabilitation Board	26,400.00	60,000.00	-	60,000.00	33,600.00	0.44
011100800100	Kano State Emergency Relief & Rehabilitation Board	3,120.00	12,000.00	-	12,000.00	8,880.00	0.26
011100800100	Kano State Emergency Relief & Rehabilitation Board	63,750.00	125,000.00	-	125,000.00	61,250.00	0.51
011100900100	Guidance and Counselling Board	2,400.00	15,000.00	-	15,000.00	12,600.00	0.16



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
011100900100	Guidance and Counselling Board REHABILITATION/REPAIR OF OFFICE BUILDINGS	6,450.00	15,000.00	-	15,000.00	8,550.00	0.43
011100900100	Guidance and Counselling Board CONSTRUCTION OF 1NO BOREHOLE	5,250.06	43,750.51	-	43,750.51	38,500.45	0.12
011101100100	Public Complaint & Anti-Corruption Commission PURCHASE OF 1 NO. OF HILUX FOR OPERATIONAL ACTIVITIES FOR PCACC	-	20,000.00	-	20,000.00	20,000.00	-
011101100100	Public Complaint & Anti-Corruption Commission CONSTRUCTION OF 1 NO. BLOCK OF OFFICE BUILDING AT THE PCACC HEAD QUARTERS	6,250.00	25,000.00	-	25,000.00	18,750.00	0.25
011101100100	Public Complaint & Anti-Corruption Commission Provision of Open Governemnt Partnership SECRETARIAT	18,480.00	38,500.00	-	38,500.00	20,020.00	0.48
011101100100	Public Complaint & Anti-Corruption Commission Take up Grand for the Anti Corruption Institute Kano	76,000.00	-	100,000.00	100,000.00	24,000.00	0.76
011101300100	Council Affairs Directorate PURCHASE OF OFFICE MATERIALS AND EQUIPMENT	13,159.00	34,500.00	-	34,500.00	21,341.00	0.38
011101300100	Council Affairs Directorate PURCHASE OF OTHER FIXED ASSETS	40,000.00	250,000.00	-	250,000.00	210,000.00	0.16
011101400100	Community Re-orientation Council PROVISION OF PRIMARY SCHOOL FREE UNIFORM	70,000.00	250,000.00	-	250,000.00	180,000.00	0.28
011101400100	Community Re-orientation Council PROVISION OF PRIMARY SCHOOLS FREE AFTERNOON MEAL	60,000.00	500,000.00	-	500,000.00	440,000.00	0.12
011101400100	Community Re-orientation Council REHABILITATION / REPAIRS - PUBLIC SCHOOLS	446,000.00	500,000.00	-	500,000.00	54,000.00	0.89
011101400100	Community Re-orientation Council WOMEN EMPOWERMENT PROGRAMS	500,000.00	500,000.00	-	500,000.00	-	1.00
011103700100	Pilgrim Welfare Board Purchase Of 2 No. Computers for office use of Staff of Pilgrim Welfare Board	13,975.00	32,500.00	-	32,500.00	18,525.00	0.43
011103700100	Pilgrim Welfare Board Purchase Of 1 No. Scanner for operation at Pilgrim Welfare Board	95,400.80	198,751.67	-	198,751.67	103,350.87	0.48
011105500200	Kano State Cooperate Security Directorate General Renovation Corporate Training Institute Gabasawa	5,500.00	25,000.00	-	25,000.00	19,500.00	0.22
011105500200	Kano State Cooperate Security Directorate Office Partitioning of Murtala Mohd Library and provision of office Furniture	51,000.00	100,000.00	-	100,000.00	49,000.00	0.51
011105500200	Kano State Cooperate Security Directorate Provision of Musical Bandand Ceremonial Foreign	29,000.00	100,000.00	-	100,000.00	71,000.00	0.29
011105600100	Special Duties Directorate Functional Ward Project (UNICEF SUPPORTED PROJECT)	42,000.00	100,000.00	-	100,000.00	58,000.00	0.42
011105700100	Research & Documentation Directorate RESEARCH AND DEVELOPMENT	6,799.50	18,400.00	-	18,400.00	11,600.50	0.37
011106400100	Kano State Bureau of Statistics Purchase of office equipments: 50 Laptops, 3 extra hard drive, 3 Projectors, 200 Power Band	12,720.00	40,000.00	-	40,000.00	27,280.00	0.32
011106400100	Kano State Bureau of Statistics Newsletter Production	-	30,000.00	-	30,000.00	30,000.00	-
011106400100	Kano State Bureau of Statistics Manpower Statistics Survey	-	40,000.00	-	40,000.00	40,000.00	-
011106400100	Kano State Bureau of Statistics Business Sector Statistics Survey to generate Data on IGR	-	50,000.00	-	50,000.00	50,000.00	-
011106400100	Kano State Bureau of Statistics Development and Establishment of Market Information System to compute Consumer Price Index	-	120,000.00	-	120,000.00	120,000.00	-
011106400100	Kano State Bureau of Statistics General Household Survey	-	60,000.00	-	60,000.00	60,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
011106400100	Kano State Bureau of Statistics	-	30,000.00	-	30,000.00	30,000.00	-
011106400100	Kano State Bureau of Statistics	26,600.00	30,000.00	-	30,000.00	3,400.00	0.89
011106400100	Kano State Bureau of Statistics	-	30,000.00	-	30,000.00	30,000.00	-
011106400100	Kano State Bureau of Statistics	-	30,000.00	-	30,000.00	30,000.00	-
011106400100	Kano State Bureau of Statistics	51,374.57	50,000.00	-	50,000.00	(1,374.57)	1.03
011106400100	Kano State Bureau of Statistics	-	50,000.00	-	50,000.00	50,000.00	-
011106400100	Kano State Bureau of Statistics	-	20,000.00	-	20,000.00	20,000.00	-
011106400100	Kano State Bureau of Statistics	65,095.00	60,000.00	-	60,000.00	(5,095.00)	1.08
011106400100	Kano State Bureau of Statistics	-	50,000.00	-	50,000.00	50,000.00	-
011106400100	Kano State Bureau of Statistics	-	40,000.00	-	40,000.00	40,000.00	-
011106400100	Kano State Bureau of Statistics	-	80,000.00	-	80,000.00	80,000.00	-
011106400100	Kano State Bureau of Statistics	3,750.00	25,000.00	-	25,000.00	21,250.00	0.15
011106400100	Kano State Bureau of Statistics	-	60,000.00	-	60,000.00	60,000.00	-
011106400100	Kano State Bureau of Statistics	-	60,000.00	-	60,000.00	60,000.00	-
011200300100	House of Assembly	20,000.00	400,000.00	-	400,000.00	380,000.00	0.05
011200300100	House of Assembly	6,000.00	40,000.00	-	40,000.00	34,000.00	0.15
011200300100	House of Assembly	-	50,000.00	-	50,000.00	50,000.00	-
011200300100	House of Assembly	-	50,000.00	-	50,000.00	50,000.00	-
011200300100	House of Assembly	-	20,000.00	-	20,000.00	20,000.00	-
011200300100	House of Assembly	-	20,000.00	-	20,000.00	20,000.00	-
011200300100	House of Assembly	-	40,000.00	-	40,000.00	40,000.00	-
011200400100	Assembly Service Commission	-	50,000.00	-	50,000.00	50,000.00	-
012300100100	Min. of Information & Internal Affairs	-	45,000.00	-	45,000.00	45,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
012300100100	Min. of Information & Internal Affairs Partnership with UNICEF: Enhancing the capacity of Information Officers of the 44 LGAs of Kano State on critical issues related to Child Survival and Development.	40,213.27	60,000.00	-	60,000.00	19,786.74	0.67
012300100100	Min. of Information & Internal Affairs PURCHASE OF 8No. OF COMPUTERS AT THE MINISTRY	-	12,000.00	-	12,000.00	12,000.00	-
012300100100	Min. of Information & Internal Affairs PURCHASE OF 2NO. POWER GENERATING SET AT THE MINISTRY	-	20,000.00	-	20,000.00	20,000.00	-
012300100100	Min. of Information & Internal Affairs PURCHASE OF OFFICE FURNITURE AND FITTINGS AT ALL DEPT. IN THE MINISTRY	-	20,000.00	-	20,000.00	20,000.00	-
012300100100	Min. of Information & Internal Affairs REHABILITATION / REPAIRS - ELECTRICITY AT THE HEADQUARTERS	-	9,800.00	-	9,800.00	9,800.00	-
012300100100	Min. of Information & Internal Affairs REHABILITATION / REPAIRS OF LIBRARIES AT THE MINISTRY	-	5,000.00	-	5,000.00	5,000.00	-
012300100100	Min. of Information & Internal Affairs PURCHASE OF RECREATIONAL FACILITIES	30,000.00	50,000.00	-	50,000.00	20,000.00	0.60
012300100100	Min. of Information & Internal Affairs ANNIVERSARIES/CELEBRATIONS	-	40,000.00	-	40,000.00	40,000.00	-
012300100100	Min. of Information & Internal Affairs Purchase of National and State Symbols of Features in the Crest for distribution to public and private sectors in the State	25,000.00	50,000.00	-	50,000.00	25,000.00	0.50
012300100100	Min. of Information & Internal Affairs Production of Kano State Official Calendar and Diary	-	20,000.00	-	20,000.00	20,000.00	-
012300100100	Min. of Information & Internal Affairs purchase of 2 no. motorcycles (brand new)	-	20,000.00	-	20,000.00	20,000.00	-
012300100100	Min. of Information & Internal Affairs Conduct of Capacity Building to 150No. Information Officers	-	20,000.00	-	20,000.00	20,000.00	-
012300100100	Min. of Information & Internal Affairs Purchase of 260No. ipads to Zonal Information officers.	-	6,000.00	-	6,000.00	6,000.00	-
012300100100	Min. of Information & Internal Affairs Purchase of 3 no. Drone Cameras	-	30,000.00	-	30,000.00	30,000.00	-
012300100100	Min. of Information & Internal Affairs Media Support Fund (Provision of Support to Media Organisation on Sensitization of Government Policies Programme)	-	10,000.00	-	10,000.00	10,000.00	-
012300100100	Min. of Information & Internal Affairs Maintainence of Office and Furniture	-	50,000.00	-	50,000.00	50,000.00	-
012300100100	Min. of Information & Internal Affairs Digitalization of ARTV and Radio Kano	31,090.37	60,000.00	-	60,000.00	28,909.63	0.52
012300100100	Min. of Information & Internal Affairs NUT.2.JEC/SBCC To conduct statewide sensitization on various stakeholders on importance of exclusive breastfeeding.	-	39,852.50	-	39,852.50	39,852.50	-
012300100100	Min. of Information & Internal Affairs NUT.2.JEC/SBCC Statewide campaign/sensitization on consumption and use of Iron folic Acid supplementation for pregnant women across the 44 L.G.As.	1,000.00	20,000.00	-	20,000.00	19,000.00	0.05
012300100100	Min. of Information & Internal Affairs NUT.2.MIYCN Conduct statewide campaign activities on MIYCN target at pregnant women and caregivers to the communities.	3,000.00	20,000.00	-	20,000.00	17,000.00	0.15
012300100100	Min. of Information & Internal Affairs NUT.2.NCDs Promote healthy eating habit to reduce the incidence of non communicable diseases such as diabetes, hypertension, and other cardiovascular disorder etc.	1,000.00	20,000.00	-	20,000.00	19,000.00	0.05



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
012300100100	Min. of Information & Internal Affairs Procurement of 3No Morden Digital/LED public address trucks with accessories	26,000.00	50,000.00	-	50,000.00	24,000.00	0.52
012300100100	Min. of Information & Internal Affairs Purchase of ipads to Zonal Information officers.	26,000.00	40,000.00	-	40,000.00	14,000.00	0.65
012300100100	Min. of Information & Internal Affairs Retainer Partnership with broadcast, print and online media including Channels TV, TVC, Liberty TV, Vision FM, Zamani TV etc.	7,452.71	21,293.45	-	21,293.45	13,840.74	0.35
012300100100	Min. of Information & Internal Affairs Publication of Compendium, Books and Magazines/Newsletters	16,200.00	20,000.00	-	20,000.00	3,800.00	0.81
012300100100	Min. of Information & Internal Affairs procurement of 6 no. LED board at 12m each	10,000.00	10,000.00	-	10,000.00	-	1.00
012300200100	Abubakar Rimi Television Corporation Procurement of Studio furniture	13,837.50	33,750.00	-	33,750.00	19,912.50	0.41
012300200100	Abubakar Rimi Television Corporation Purchase of 2 plasma TV 77 inches	15,470.00	17,000.00	-	17,000.00	1,530.00	0.91
012300200100	Abubakar Rimi Television Corporation Procurement of 100 2000watts solar system	9,600.00	12,000.00	-	12,000.00	2,400.00	0.80
012300200100	Abubakar Rimi Television Corporation Purchase of 10 no tribod	30,450.00	35,000.00	-	35,000.00	4,550.00	0.87
012300200100	Abubakar Rimi Television Corporation Purchase of 3 audio mixer	3,750.00	5,000.00	-	5,000.00	1,250.00	0.75
012300200100	Abubakar Rimi Television Corporation Provision of Landscaping at Headquarters premises	26,021.83	30,978.37	-	30,978.37	4,956.54	0.84
012300200100	Abubakar Rimi Television Corporation Purchase of 3 LG floor standing 5HP inverter	12,240.00	17,000.00	-	17,000.00	4,760.00	0.72
012300200100	Abubakar Rimi Television Corporation Rehabilitation of ARTV mast	16,402.50	20,250.00	-	20,250.00	3,847.50	0.81
012300200100	Abubakar Rimi Television Corporation Purchase of 12No 90liters single door refrigerator	14,094.00	24,300.00	-	24,300.00	10,206.00	0.58
012300200100	Abubakar Rimi Television Corporation Purchase of 3No Telepronter people flex 15 inches reversing monitor	24,640.00	44,000.00	-	44,000.00	19,360.00	0.56
012300200100	Abubakar Rimi Television Corporation Purchase of 1digital Turkey TV for MCR SD/HD	27,600.00	40,000.00	-	40,000.00	12,400.00	0.69
012300200100	Abubakar Rimi Television Corporation Purchase of 2No. 350 KVAGenerator	47,560.00	58,000.00	-	58,000.00	10,440.00	0.82
012300200100	Abubakar Rimi Television Corporation Procurement of 19No. Laptop and 7No. Desktop Computers, 13No. of printers, 6No. photo copying machine, 6No. Plasma TV, 1No. Laserjet printer, projector and scheduler for efficient operations in ARTV.	-	31,430.50	-	31,430.50	31,430.50	-
012300200100	Abubakar Rimi Television Corporation PROCUREMENT OF BLACK MAGIC STUDIO CAMERAS 4K PRO 8-12, 4NO. AND CCESSORIES AT TELEVISION STATION DIGITAL LOG.	-	100,039.59	-	100,039.59	100,039.59	-
012300300100	Kano State Radio Corporation Purchase of 30KVA UPS at BH	42,580.00	42,580.00	-	42,580.00	-	1.00
012300300100	Kano State Radio Corporation Purchase of Coaxial Cable /Exciter	7,919.56	19,316.00	-	19,316.00	11,396.44	0.41
012300300100	Kano State Radio Corporation Purchase of Inverter	21,840.00	24,000.00	-	24,000.00	2,160.00	0.91
012300300100	Kano State Radio Corporation Broadcasting Licence	40,304.52	50,380.66	-	50,380.66	10,076.13	0.80



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
012300300100	Kano State Radio Corporation Purchase of 2 no. Dehydrator Machines	9,442.83	10,853.83	-	10,853.83	1,411.00	0.87
012300300100	Kano State Radio Corporation Advert Lodging Software	21,750.00	29,000.00	-	29,000.00	7,250.00	0.75
012300300100	Kano State Radio Corporation Purchase of 120 KVA UPS at Jogana	31,080.00	37,000.00	-	37,000.00	5,920.00	0.84
012300300100	Kano State Radio Corporation Purchase of 3Nos Binary Power Supply Modules	11,664.00	16,200.00	-	16,200.00	4,536.00	0.72
012300300100	Kano State Radio Corporation Purchase of 10KVA UPSfor NCA Department	8,791.60	10,853.83	-	10,853.83	2,062.23	0.81
012300300100	Kano State Radio Corporation Purchase of Professional Digital Studio Equipment FM/AM	6,295.22	10,853.83	-	10,853.83	4,558.61	0.58
012300300100	Kano State Radio Corporation Purchase of AM link transmitter ,receiver,2 nos audio processor ,OB van equipment and link fiver (FM link transmitter)	5,600.00	10,000.00	-	10,000.00	4,400.00	0.56
012300300100	Kano State Radio Corporation Construction of 2 Chalet Blockss at Broadcasting House at Bello Dandago	6,762.00	9,800.00	-	9,800.00	3,038.00	0.69
012300300100	Kano State Radio Corporation Construction of 2 Chalet Blocks at Jogana	9,703.06	11,833.00	-	11,833.00	2,129.94	0.82
012300300100	Kano State Radio Corporation Maintenance of Radio Web-site	-	10,853.83	-	10,853.83	10,853.83	-
012300300100	Kano State Radio Corporation Construction of Training Multipurpose Hall at Radio Kano	-	10,853.83	-	10,853.83	10,853.83	-
012300300100	Kano State Radio Corporation Recreational Facility	3,798.84	10,853.83	-	10,853.83	7,054.99	0.35
012300300100	Kano State Radio Corporation Rehabilitation/extension of FM Transmitter Room, Furniture and Equipment	7,706.22	10,853.83	-	10,853.83	3,147.61	0.71
012300300100	Kano State Radio Corporation Purchase of Tubes	1,060.00	2,000.00	-	2,000.00	940.00	0.53
012300300100	Kano State Radio Corporation Purchase of KW FM Transmitter linking library to Server	8,140.37	10,853.83	-	10,853.83	2,713.46	0.75
012300300100	Kano State Radio Corporation Purchase of RT Transistor	-	100,000.00	-	100,000.00	100,000.00	-
012300400100	Government Printing Press Purchase of Printing Machines	-	358,000.00	-	358,000.00	358,000.00	-
012300400100	Government Printing Press Purchase of Other Fixed Asset (Printing Machines)	59,000.00	100,000.00	-	100,000.00	41,000.00	0.59
012300400100	Government Printing Press Construction Of 1No. Block, 3 Offices and Store	93,000.00	100,000.00	-	100,000.00	7,000.00	0.93
012300400100	Government Printing Press Provision of ICT Infrastructure	6,000.00	6,000.00	-	6,000.00	-	1.00
012300400100	Government Printing Press Purchase of 4no. Motor cycles	2,000.00	2,000.00	-	2,000.00	-	1.00
012300400100	Government Printing Press Purchase of Office Furniture and Fittings	37,000.00	50,000.00	-	50,000.00	13,000.00	0.74
012300400100	Government Printing Press Purchase and installation Of 23No. Computers	8,100.00	10,000.00	-	10,000.00	1,900.00	0.81
012300400100	Government Printing Press Purchase of 42No. Computer Printer	4,300.00	5,000.00	-	5,000.00	700.00	0.86
012300400100	Government Printing Press Purchase of 3No. Photocopying Machine	4,350.00	5,000.00	-	5,000.00	650.00	0.87



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance	
012300400100	Government Printing Press	Purchase of 13No. Scanners	7,000.00	10,000.00	-	10,000.00	3,000.00	0.70
012300400100	Government Printing Press	Purchase of 1No. 150KVA Power Generating Set	29,200.00	40,000.00	-	40,000.00	10,800.00	0.73
012300400100	Government Printing Press	Provision of Power Generating Plants	7,200.00	10,000.00	-	10,000.00	2,800.00	0.72
012300400100	Government Printing Press	Construction/provision Of Electricity	40,500.00	50,000.00	-	50,000.00	9,500.00	0.81
012300400100	Government Printing Press	Construction of additional offices	40,600.00	70,000.00	-	70,000.00	29,400.00	0.58
012300400100	Government Printing Press	Renovation of vandalised office building	84,000.00	150,000.00	-	150,000.00	66,000.00	0.56
012300400100	Government Printing Press	Rehabilitation/ Repairs of I.C.T INFRASTRUCTURES	20,700.00	30,000.00	-	30,000.00	9,300.00	0.69
012300400100	Government Printing Press	Rehabilitation/Repairs of Electricity General	8,200.00	10,000.00	-	10,000.00	1,800.00	0.82
012300400100	Government Printing Press	Rehabilitation/Repairs of General Water system	-	20,000.00	-	20,000.00	20,000.00	-
012300400100	Government Printing Press	Rehabilitation/Repairs of General Power Generating Plants	18,600.00	20,000.00	-	20,000.00	1,400.00	0.93
012300400100	Government Printing Press	Purchase of Library Books & Equipment	1,590.00	3,000.00	-	3,000.00	1,410.00	0.53
012300500100	Triumph Publishing Company	Purchase Of Photocopying Machines (2nos.)	81,880.00	89,000.00	-	89,000.00	7,120.00	0.92
012300500100	Triumph Publishing Company	Purchase Of Shredding Machines	105,270.00	121,000.00	-	121,000.00	15,730.00	0.87
012300500100	Triumph Publishing Company	Purchase Of Scanners (A3 size 2nos.) and Printers	6,320.00	8,000.00	-	8,000.00	1,680.00	0.79
012300500100	Triumph Publishing Company	Purchase Of Power Generating Set (350KVA & 114KVA of petrol 2nos.)	4,150.00	5,000.00	-	5,000.00	850.00	0.83
012300500100	Triumph Publishing Company	Purchase Of Health / Medical Equipment	6,020.00	7,000.00	-	7,000.00	980.00	0.86
012300500100	Triumph Publishing Company	Purchase Of Fire Fighting Equipment	4,350.00	5,000.00	-	5,000.00	650.00	0.87
012300500100	Triumph Publishing Company	Purchase Of Library Books & Equipment	3,500.00	5,000.00	-	5,000.00	1,500.00	0.70
012300500100	Triumph Publishing Company	Purchase Of Sporting / Gaming Equipment	36,500.00	50,000.00	-	50,000.00	13,500.00	0.73
012300500100	Triumph Publishing Company	Purchase Of Web-off set Newspaper printing machine	36,000.00	50,000.00	-	50,000.00	14,000.00	0.72
012300500100	Triumph Publishing Company	Purchase Of Computer to plate (CTP)	97,200.00	120,000.00	-	120,000.00	22,800.00	0.81
012300500100	Triumph Publishing Company	Purchase Of 4 Colour off-set machine A1 size	8,800.00	10,000.00	-	10,000.00	1,200.00	0.88
012300500100	Triumph Publishing Company	Purchase Of Guillotine 2Nos.	15,200.00	20,000.00	-	20,000.00	4,800.00	0.76
012300500100	Triumph Publishing Company	Purchase Of Recreational Facilities	70,000.00	100,000.00	-	100,000.00	30,000.00	0.70
012300500100	Triumph Publishing Company	purchase of other fixed asset	12,750.00	15,000.00	-	15,000.00	2,250.00	0.85
012300500100	Triumph Publishing Company	Purchase of 5 Nos.Desktop Computers	-	9,500.00	-	9,500.00	9,500.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
012300500100	Triumph Publishing Company	-	6,500.00	-	6,500.00	6,500.00	-
012300500100	Triumph Publishing Company	-	10,000.00	-	10,000.00	10,000.00	-
012300500100	Triumph Publishing Company	-	10,000.00	-	10,000.00	10,000.00	-
012300500100	Triumph Publishing Company	-	3,500.00	-	3,500.00	3,500.00	-
012300500100	Triumph Publishing Company	-	14,100.00	-	14,100.00	14,100.00	-
012300500100	Triumph Publishing Company	-	400.00	-	400.00	400.00	-
012300500100	Triumph Publishing Company	291,661.07	12,000.00	-	12,000.00	(279,661.07)	24.31
012300500100	Triumph Publishing Company	-	50,000.00	-	50,000.00	50,000.00	-
012300500100	Triumph Publishing Company	-	10,500.00	-	10,500.00	10,500.00	-
012300500100	Triumph Publishing Company	-	64,000.00	-	64,000.00	64,000.00	-
012300700100	Kano State Censorship Board	-	10,000.00	-	10,000.00	10,000.00	-
012300700100	Kano State Censorship Board	-	10,000.00	-	10,000.00	10,000.00	-
012300700100	Kano State Censorship Board	-	10,000.00	-	10,000.00	10,000.00	-
012300700100	Kano State Censorship Board	-	40,000.00	-	40,000.00	40,000.00	-
012300700100	Kano State Censorship Board	-	10,000.00	-	10,000.00	10,000.00	-
012300700100	Kano State Censorship Board	-	2,000.00	-	2,000.00	2,000.00	-
012300700100	Kano State Censorship Board	-	12,000.00	-	12,000.00	12,000.00	-
012300700100	Kano State Censorship Board	-	15,500.00	-	15,500.00	15,500.00	-
012400100100	Ministry of Internal Security & Special Services	1,000,000.00	400,000.00	-	400,000.00	(600,000.00)	2.50
012501000100	Kano State Computer Centre	-	15,000.00	-	15,000.00	15,000.00	-
012501000100	Kano State Computer Centre	-	5,000.00	-	5,000.00	5,000.00	-
014700100100	Civil Service Commission	-	5,000.00	-	5,000.00	5,000.00	-
014700100100	Civil Service Commission	-	10,000.00	-	10,000.00	10,000.00	-
014700100100	Civil Service Commission	-	50,000.00	-	50,000.00	50,000.00	-
014700100100	Civil Service Commission	-	50,000.00	-	50,000.00	50,000.00	-
016100100200	Admin & General Services	4,069,906.55	2,000,000.00	3,000,000.00	5,000,000.00	930,093.45	0.81



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
016100100200	Admin & General Services Construction/Provision of Solar Power	-	100,000.00	-	100,000.00	100,000.00	-
016100100200	Admin & General Services Purchase of 100 No. Motor Cycle	473,866.50	50,000.00	-	50,000.00	(423,866.50)	9.48
016100100200	Admin & General Services Purchase of Canteen-Kichen equipment	-	30,000.00	-	30,000.00	30,000.00	-
016100100200	Admin & General Services Provision of vehicles for the conveyance corpse to the cemetery.	110,417.53	500,000.00	-	500,000.00	389,582.47	0.22
017000100100	Ministry for Special Duties SECURITY RESEARCH AND EMPOWERMENT DEVELOPMENT	-	4,000.00	-	4,000.00	4,000.00	-
017000100100	Ministry for Special Duties PURCHASE OF 4NO.MOTOR CYCLE	-	200,000.00	-	200,000.00	200,000.00	-
017000100100	Ministry for Special Duties PURCHASE OF 10NO.COMPUTERS	-	5,000.00	-	5,000.00	5,000.00	-
017000100100	Ministry for Special Duties PURCHASE OF 2NO PHOCOPYING MACHINE	-	30,000.00	-	30,000.00	30,000.00	-
017000100100	Ministry for Special Duties SECURITY RESEARCH AND EMPOWERMENT DEVELOPMENT	-	50,000.00	-	50,000.00	50,000.00	-
017000100100	Ministry for Special Duties ESTABLISHMENT AND COORDINATION OF EMPLOYMENT TRUST FUND	-	100,000.00	-	100,000.00	100,000.00	-
017000100100	Ministry for Special Duties STREET BEGGING SPECIAL INTERVENTION COODINATION ACTIVITIES	-	50,000.00	-	50,000.00	50,000.00	-
017000100100	Ministry for Special Duties STATE EXCESS MANPOWER SPECIAL VOLUNTARIISM COODINATION ACTIVITIES	-	60,000.00	-	60,000.00	60,000.00	-
017000100100	Ministry for Special Duties PURCHASE OF 1NO -GENERATOR MIKANO 250KVA MACHINE	-	20,000.00	-	20,000.00	20,000.00	-
017000100100	Ministry for Special Duties FACILITATION & IMPLEMENTATION OF LAFIYA JARI PROGRAMMES (TRAINING OF TARGET LAFIYA JARI BENEFICIARIES, PROVISION OF TOOLS TO TRAINED BENEFICIARIES AND PROVISION OF FINANCIAL SUPPORT)	1,000,000.00	1,657,900.00	-	1,657,900.00	679,176.00	0.60
017000100100	Ministry for Special Duties PROVISION OF SUBVENTION AND ADEQUATE WELFARE PACKAGE TO NYSC PROGRAM IN THE STATE	-	50,000.00	-	50,000.00	50,000.00	-
017000100100	Ministry for Special Duties SUPPORT AND SPECIAL INTERVENTION TO SOME FEDERAL AGENCIES	-	20,000.00	-	20,000.00	20,000.00	-
017700100100	Ministry of Religious Affairs PROVISION OF LAND for the expansion of GRAVE YARDS	-	10,000.00	-	10,000.00	10,000.00	-
017700100100	Ministry of Religious Affairs PURCHASE OF 10NO COMPUTERS AND OTHER RELATED IT MATERIALS	-	30,000.00	-	30,000.00	30,000.00	-
017700100100	Ministry of Religious Affairs PURCHASE OF 500NO OF QURANIC AND OTHER RELATED ISLAMIC ITEMS	6,698.00	20,000.00	-	20,000.00	13,302.00	0.33
017700100100	Ministry of Religious Affairs REHABILITATION/ REPAIR OF 20No. JUMAAT MOSQUES ACROSS 44 LGA	-	20,000.00	-	20,000.00	20,000.00	-
017700100100	Ministry of Religious Affairs REHABILITATION/ REPAIR OF GRAVE YARDS	20,360.00	20,000.00	-	20,000.00	(360.00)	1.02
017700100100	Ministry of Religious Affairs CONSTRUCTION/PROVISION OF 50NO.BOREHOLES	-	30,000.00	-	30,000.00	30,000.00	-
017700100100	Ministry of Religious Affairs CREATION AWERENESS FOR WOMEN AND GIRL CHILD ON RELIGIOUS AND MIS USED OF SOCIAL MEDIA	-	30,000.00	-	30,000.00	30,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
017700100100	Ministry of Religious Affairs	-	30,000.00	-	30,000.00	30,000.00	-
017700100100	Ministry of Religious Affairs	-	32,000.00	-	32,000.00	32,000.00	-
017700100200	Kano State Zakkat Commission	-	27,000.00	-	27,000.00	27,000.00	-
017700100200	Kano State Zakkat Commission	-	25,000.00	-	25,000.00	25,000.00	-
017700100200	Kano State Zakkat Commission	-	19,421.81	-	19,421.81	19,421.81	-
017700100200	Kano State Zakkat Commission	-	25,725.45	-	25,725.45	25,725.45	-
017700100200	Kano State Zakkat Commission	-	20,000.00	-	20,000.00	20,000.00	-
017700100200	Kano State Zakkat Commission	-	42,000.00	-	42,000.00	42,000.00	-
017700100200	Kano State Zakkat Commission	44,000.00	44,000.00	-	44,000.00	-	1.00
017700100200	Kano State Zakkat Commission	21,000.00	120,000.00	-	120,000.00	99,000.00	0.18
017700100200	Kano State Zakkat Commission	20,000.00	42,000.00	-	42,000.00	22,000.00	0.48
017700100200	Kano State Zakkat Commission	5,000.00	30,000.00	-	30,000.00	25,000.00	0.17
017700100200	Kano State Zakkat Commission	10,000.00	115,000.00	-	115,000.00	105,000.00	0.09
017700100200	Kano State Zakkat Commission	170,000.00	200,000.00	-	200,000.00	30,000.00	0.85
017700100300	Kano State Hisbah Commission	-	30,000.00	-	30,000.00	30,000.00	-
017700100300	Kano State Hisbah Commission	-	12,000.00	-	12,000.00	12,000.00	-
017700100300	Kano State Hisbah Commission	-	84,725.96	-	84,725.96	84,725.96	-
017700100300	Kano State Hisbah Commission	-	86,000.00	-	86,000.00	86,000.00	-
017700100300	Kano State Hisbah Commission	-	500,000.00	-	500,000.00	500,000.00	-
017700100300	Kano State Hisbah Commission	-	2,500,000.00	-	2,500,000.00	2,500,000.00	-
017700100300	Kano State Hisbah Commission	-	15,000.00	-	15,000.00	15,000.00	-
017700100300	Kano State Hisbah Commission	-	60,000.00	-	60,000.00	60,000.00	-
017700100300	Kano State Hisbah Commission	10,000.00	100,000.00	-	100,000.00	90,000.00	0.10



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
017700100400	Kano Sharia Commission	-	100,000.00	-	100,000.00	100,000.00	-
017700100400	Kano Sharia Commission	-	100,000.00	-	100,000.00	100,000.00	-
017700100400	Kano Sharia Commission	-	67,615.31	-	67,615.31	67,615.31	-
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	-	150,000.00	-	150,000.00	150,000.00	-
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	-	150,000.00	-	150,000.00	150,000.00	-
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	-	38,640.00	-	38,640.00	38,640.00	-
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	45,445.11	45,000.00	-	45,000.00	(445.11)	1.01
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	-	111,029.59	-	111,029.59	111,029.59	-
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	-	50,000.00	-	50,000.00	50,000.00	-
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	-	25,500.00	-	25,500.00	25,500.00	-
021500100100	Ministry of Agric. & Natural Resources	97,000.00	67,615.31	-	67,615.31	(29,384.69)	1.43
021500100100	Ministry of Agric. & Natural Resources	13,472.30	320,000.00	-	320,000.00	306,527.70	0.04
021500100100	Ministry of Agric. & Natural Resources	-	477,942.18	-	477,942.18	477,942.18	-
021500100100	Ministry of Agric. & Natural Resources	-	100,000.00	-	100,000.00	100,000.00	-
021500100100	Ministry of Agric. & Natural Resources	-	100,000.00	-	100,000.00	100,000.00	-
021500100100	Ministry of Agric. & Natural Resources	-	76,765.31	-	76,765.31	76,765.31	-
021500100100	Ministry of Agric. & Natural Resources	-	111,104.17	-	111,104.17	111,104.17	-
021500100100	Ministry of Agric. & Natural Resources	-	43,958.00	-	43,958.00	43,958.00	-
021500100100	Ministry of Agric. & Natural Resources	-	167,041.67	-	167,041.67	167,041.67	-
021500100100	Ministry of Agric. & Natural Resources	-	120,000.00	-	120,000.00	120,000.00	-
021500100100	Ministry of Agric. & Natural Resources	1,764,812.60	3,000,000.00	-	3,000,000.00	1,235,187.40	0.59
021500100100	Ministry of Agric. & Natural Resources	14,176.11	10,015.00	-	10,015.00	(4,161.11)	1.42
021500100100	Ministry of Agric. & Natural Resources	-	150,000.00	-	150,000.00	150,000.00	-



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Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
021500100100	Ministry of Agric. & Natural Resources Procurement of Materials, Tools and Equipments for establishment of pasture mesueum at Kadawa AI Center to sustainably support the KSADP process of animal production enhancement.	85,270.50	162,000.00	-	162,000.00	76,729.50	0.53
021500100100	Ministry of Agric. & Natural Resources Demarcation, shed construction and fencing of Dambatta AI Center & Dangora small ruminants LDCs.	-	115,250.00	-	115,250.00	115,250.00	-
021500100100	Ministry of Agric. & Natural Resources Conduct of State Food and Nutrition Insecurity Analysis Situation (National & State levels) using the Cadre Harmonise(CH) Tools.	-	20,000.00	-	20,000.00	20,000.00	-
021500100100	Ministry of Agric. & Natural Resources (CCBT) Collaboration with Policy Support for Economic Growth (PSEG)/Michigan State University (MSU) for the Development of Gender and climate Change Policies in Agriculture	-	20,000.00	-	20,000.00	20,000.00	-
021500100100	Ministry of Agric. & Natural Resources State Participation at the National Council on Agriculture & Food Security(NCA)	-	10,000.00	-	10,000.00	10,000.00	-
021500100100	Ministry of Agric. & Natural Resources State Participation in National Agricultural Show	-	55,000.00	-	55,000.00	55,000.00	-
021500100100	Ministry of Agric. & Natural Resources NUT.1. NIS Conduct of baseline survey on the Food and Nutrition-in-emergency needs in the state in collaboration with Kano State Bureau of Statistics	2,000.00	6,650.00	-	6,650.00	4,650.00	0.30
021500100100	Ministry of Agric. & Natural Resources NUT.1. NIS Conduct of food consumption and nutrition Survey to track policy impact in collaboration with Kano State Bureau of Statistics	9,000.00	15,000.00	-	15,000.00	6,000.00	0.60
021500100100	Ministry of Agric. & Natural Resources Partnership/collaboration for the Development of Implementation Framework for the State Agriculture Policy(2024-2028)	3,000.00	10,000.00	-	10,000.00	7,000.00	0.30
021500100100	Ministry of Agric. & Natural Resources Development of State Agricultural Database and upgrade of Data Repository for Knowledge	15,000.00	22,500.00	-	22,500.00	7,500.00	0.67
021500100100	Ministry of Agric. & Natural Resources Development and Installation of Website for the Ministry	5,000.00	25,000.00	-	25,000.00	20,000.00	0.20
021500100100	Ministry of Agric. & Natural Resources NUT.1. FNS Monitoring & Surveillance for Public Health: Meat inspection, butchers sensitization, Renovation of Lairage, Abattoir control and Sanitation.	17,000.00	77,916.67	-	77,916.67	60,916.67	0.22
021500100100	Ministry of Agric. & Natural Resources (CCBT) Diseases Prevention and control against Climate Change impact on Prevalence of Rabies, New castle (NCD), FMD, Black quarter, LSD and Avian Influenza in the State.	12,000.00	47,583.00	-	47,583.00	35,583.00	0.25
021500100100	Ministry of Agric. & Natural Resources (CCBT) Promoting Onehealth project through capacity building of 1,200 nos. stakeholders on transboundary animal diseases,meat inspection, emerging poultry diseases, fisheries and wild life diseases etc. on EPR, Surveillance.	140,000.00	271,783.40	-	271,783.40	131,783.40	0.52
021500100100	Ministry of Agric. & Natural Resources NUT.1. FNS Installation of 1000 MT Capacity Silo	-	50,000.00	-	50,000.00	50,000.00	-
021500100100	Ministry of Agric. & Natural Resources Rehabilitation and maintenance of Irrigational structure at Jarman Baka and Bunkure scheme.	-	150,000.00	-	150,000.00	150,000.00	-



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021500100100	Ministry of Agric. & Natural Resources NUT.1. FNS Promote increased production of priority (nutrition sensitive) value chain crops (cereals, legumes, fruits, tubers and vegetables), livestock (cattle, sheep, goats etc.) products across the state.	-	23,000.00	-	23,000.00	23,000.00	-
021500100100	Ministry of Agric. & Natural Resources NUT.1. HRN Build capacities of Agric extension workers and lead farmers to climate smart harvesting, processing and storage technologies at the state, community and household level.	12,550.00	30,380.00	-	30,380.00	17,830.00	0.41
021500100100	Ministry of Agric. & Natural Resources NUT.1.FORTIFICATION Support the establishment of bio-fortified crops among farmers across the state, community and household levels.	13,900.00	50,352.17	-	50,352.17	36,452.17	0.28
021500100100	Ministry of Agric. & Natural Resources NUT.1.ADVOCACY (CCBT) Promote and scale-up climate smart and Nutrition sensitive technology of production and processing among small holders Farmers	-	25,000.00	-	25,000.00	25,000.00	-
021500100100	Ministry of Agric. & Natural Resources (CCBT) Purchase of 100nos. each of simple fabricated climate smart production and processing equipment/machineries such as multicrop thresher, brush cutter etc	-	63,238.00	-	63,238.00	63,238.00	-
021500100100	Ministry of Agric. & Natural Resources Construction of Small Earth Dams in the State and procurement of dregging equipments	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-
021500100100	Ministry of Agric. & Natural Resources Purchase of Geo-mapping tools(GPS Devices,Drones & GIS softwares) for gathering geographic information (farm location coordinates, elevation,land use and other spatial data) for map display.	-	35,000.00	-	35,000.00	35,000.00	-
021500100100	Ministry of Agric. & Natural Resources NUT.1.FNS Purchase of Assorted Grains for Buffer Reserve (Emergency Disaster Response) 507 MT of Assorted Grains.	1,703,824.00	500,000.00	1,150,000.00	1,650,000.00	(53,824.00)	1.03
021500100100	Ministry of Agric. & Natural Resources Fertilizer Procurement: Revolving fund program for procurement and subsidizing to teaming farmers of 1,500MT of assorted fertilizers (NPK and Urea) across the state.	2,450,545.00	450,000.00	100,000.00	550,000.00	(1,900,545.00)	4.46
021500100100	Ministry of Agric. & Natural Resources NUT.1. FNS Inputs support to women farmer associations, PWDs and young farmer clubs (open)	-	70,000.00	-	70,000.00	70,000.00	-
021500100100	Ministry of Agric. & Natural Resources NUT.1. FNS Inputs support to young farmers clubs in some selected primary and secondary schools in the state.	36,500.00	50,000.00	-	50,000.00	13,500.00	0.73
021500100100	Ministry of Agric. & Natural Resources NUT.1. FSCP Promotion of backyard garden among some selected households in the state.	46,000.00	50,000.00	-	50,000.00	4,000.00	0.92
021500100100	Ministry of Agric. & Natural Resources (CCBT) Multiplication of improved, climate smart seeds of rice, sorghum, soybean, maize, G/nut and cowpea to mitigate effect of climate change disaster.	42,120.00	52,000.00	-	52,000.00	9,880.00	0.81
021500100100	Ministry of Agric. & Natural Resources Purchase of Ten (10) nos. motorcycles for the field officers	10,800.00	15,000.00	-	15,000.00	4,200.00	0.72
021500100100	Ministry of Agric. & Natural Resources Purchase of harvesting equipment (combine harvesters, Ripper etc) for IGR to the State Govt.	158,000.00	200,000.00	-	200,000.00	42,000.00	0.79



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021500100100	Ministry of Agric. & Natural Resources Purchase of 10 nos. land preparation equipments (Tractors, power tillers of different capacities)	391,500.10	450,000.12	-	450,000.12	58,500.02	0.87
021500100100	Ministry of Agric. & Natural Resources Purchase of survey apparatus and tools(theodolite, ranging poles, gunters chain, GPS machine)	45,076.50	55,650.00	-	55,650.00	10,573.50	0.81
021500100100	Ministry of Agric. & Natural Resources Purchases of (100 set) personnel protective equipment for field staff	4,185.00	4,500.00	-	4,500.00	315.00	0.93
021500100100	Ministry of Agric. & Natural Resources NUT.1.FNS Restocking of 20 nos. Bagauda fish ponds with juveniles.	20,500.00	25,000.00	-	25,000.00	4,500.00	0.82
021500100100	Ministry of Agric. & Natural Resources Control of available artisanal fishing streams/dams and purchase of fishing gears and fish feeds.	29,600.00	40,000.00	-	40,000.00	10,400.00	0.74
021500100100	Ministry of Agric. & Natural Resources NUT.1.FNS Restocking of LDCs with 400 cattle, 200 Sheep & 200 Goat	70,000.00	100,000.00	-	100,000.00	30,000.00	0.70
021500100100	Ministry of Agric. & Natural Resources NUT.1.FNS Development and maintenance of 10 hectares each in 3no. grazing reserves(1 from each senatorial districts of the state)	166,500.00	166,500.00	-	166,500.00	-	1.00
021500100100	Ministry of Agric. & Natural Resources Purchase of 216 MT of Animal supplementary feeds and assorted drugs at various LDCs	113,400.00	113,400.00	-	113,400.00	-	1.00
021500100100	Ministry of Agric. & Natural Resources NUT.1.FNS Re-establishment of poultry farm and hatchery unit at Bagauda LDC	23,839.45	41,102.50	-	41,102.50	17,263.05	0.58
021500100100	Ministry of Agric. & Natural Resources Rehabilitation and Renovation of Infrastructure(Livestock Sheds, Loading & Offloading ramps, Junior/Senior Staff Quarters, Offices, etc)	27,644.25	29,725.00	-	29,725.00	2,080.75	0.93
021500100100	Ministry of Agric. & Natural Resources Purchases of Identification means of animals: (castration equipment, horn & hoove trimer, weighing scales, milking machine, milk churns, milk testing kits, lactometer)	24,667.50	35,750.00	-	35,750.00	11,082.50	0.69
021500100100	Ministry of Agric. & Natural Resources General Renovation of KNARDA Headquarter	158,480.00	283,000.00	-	283,000.00	124,520.00	0.56
021500100100	Ministry of Agric. & Natural Resources Installation of Second Phase Solar power at KNARDA Headquarter	5,300.00	10,000.00	-	10,000.00	4,700.00	0.53
021500100100	Ministry of Agric. & Natural Resources Animal Vaccination Program	25,800.00	30,000.00	-	30,000.00	4,200.00	0.86
021500100100	Ministry of Agric. & Natural Resources Purchase of Tools /Equipment: 5 nos of Fogging Machines, 10 nos of Motorize Sprayers, 50 nos Personnel Protective Equipment, 30 nos of Fumigation Sheets	23,055.00	26,500.00	-	26,500.00	3,445.00	0.87
021500100100	Ministry of Agric. & Natural Resources Reconstruction and equipping of Agric Eng's workshop at farm center with electrical, mechanical, and carpentry tools boxes.	87,000.00	100,000.00	-	100,000.00	13,000.00	0.87
021500100100	Ministry of Agric. & Natural Resources Provision of Veterinary Primary Health Care Service-Delivery and Stakeholder Engagement among women, youth and PWDs	152,198.67	271,783.33	-	271,783.33	119,584.67	0.56
021500100100	Ministry of Agric. & Natural Resources Purchases of Laboratory consumables Aparatus and equipments for Gwale Vet. Reference Laboratory for sustainability	34,242.36	64,608.22	-	64,608.22	30,365.86	0.53
021500100100	Ministry of Agric. & Natural Resources Procurement of vaccines and equipments:	63,603.88	73,958.00	-	73,958.00	10,354.12	0.86



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021500100100	Ministry of Agric. & Natural Resources Epidemeology, Hide&Skin and Stock Route: Suveillances, IPC, Sensitization, Book records, movement permit, mobility, capacity building and renovation of some structures.	83,580.75	89,871.77	-	89,871.77	6,291.02	0.93
021500100100	Ministry of Agric. & Natural Resources Field pest control against farm outbreak: Procurement of pesticide, herbicide, protective clothes and equipments.	6,917.25	10,025.00	-	10,025.00	3,107.75	0.69
021511400100	KNARDA Purchase of improved input for demo,seed fertilizer,Agro chemical	800,000.00	815,566.69	50,000.00	865,566.69	65,566.69	0.92
021511400100	KNARDA Value chain Development women in agric	-	391,255.00	-	391,255.00	391,255.00	-
021511400100	KNARDA Rehabilitation of metrological stations	-	28,236.32	-	28,236.32	28,236.32	-
021511400100	KNARDA Renovation of Collapsing Site at Karkara warehouse & Perimeter fgencing of KNARDA PMU	-	20,000.00	-	20,000.00	20,000.00	-
021511400100	KNARDA Renovation of some dilapidated KNARDA offices	-	25,000.00	-	25,000.00	25,000.00	-
021511400100	KNARDA Construction of 1nos ONION Bed for 3 sanatorial in state	-	571,750.00	-	571,750.00	571,750.00	-
021511400100	KNARDA KNARDA - KSADP intervention project	2,157,860.62	5,697,000.00	-	5,697,000.00	3,539,139.38	0.38
021511400100	KNARDA PROVISION OF 298 MOTORCYCLES TO KNARDA EXTENSION SERICE OFFICERS AND FARM MANAGERS	-	-	584,584.75	584,584.75	584,584.75	-
021511600100	KASCO General Renovation of KASCO Warehouse across 44LGAs	-	1,500,000.00	(1,000,000.00)	500,000.00	500,000.00	-
022000100100	Ministry of Finance Construction of Roads Across the State	2,395,244.82	700,000.00	1,300,000.00	2,000,000.00	(395,244.82)	1.20
022000100100	Ministry of Finance Purchase of Laptops Computer	-	-	50,000.00	50,000.00	50,000.00	-
022000700100	Office of the Accountant General Procurement of Office Furniture	-	15,000.00	-	15,000.00	15,000.00	-
022000700100	Office of the Accountant General General Maintenance of the Accountant General Office	-	30,000.00	-	30,000.00	30,000.00	-
022000700100	Office of the Accountant General PFM Softwares and reform activities	-	100,000.00	-	100,000.00	100,000.00	-
022000700100	Office of the Accountant General Procurement of Computers and ICT equipment for the Accountant General Office	-	35,000.00	-	35,000.00	35,000.00	-
022000700100	Office of the Accountant General Other Purchases in the Accountant General Office	-	20,000.00	-	20,000.00	20,000.00	-
022000700100	Office of the Accountant General Settlement of Liability for 2024 Constituency Projects	4,811,579.25	4,900,000.00	-	4,900,000.00	88,420.75	0.98
022000700100	Office of the Accountant General Settlement of Liabilities for 2024 Special Intervention Projects	1,647,534.81	1,700,000.00	-	1,700,000.00	52,465.19	0.97
022000800100	Kano State Internal Revenue Services Purchahse of 12 No Motor cycle	8,400.00	15,000.00	-	15,000.00	6,600.00	0.56
022000800100	Kano State Internal Revenue Services Purchahse of 4 Motor Vehicles	62,100.00	90,000.00	-	90,000.00	27,900.00	0.69
022000800100	Kano State Internal Revenue Services Purchase of office furniture and fittings for H/Qtrs, Tax Audit Dept and 28 Tax Stations.	17,400.00	30,000.00	-	30,000.00	12,600.00	0.58
022000800100	Kano State Internal Revenue Services Purchase of 250 Computers (Laptops).	261,000.00	300,000.00	-	300,000.00	39,000.00	0.87



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
022000800100	Kano State Internal Revenue Services Construction of 2 New Offices within Metropolitan.	111,300.00	210,000.00	-	210,000.00	98,700.00	0.53
022000800100	Kano State Internal Revenue Services Rehabilitation of Offices H/Qtrs and 28 Tax stations	36,550.00	42,500.00	-	42,500.00	5,950.00	0.86
022000800100	Kano State Internal Revenue Services Rehabilitation of ICT equipments at H/Qtrs.	19,575.00	22,500.00	-	22,500.00	2,925.00	0.87
022000800100	Kano State Internal Revenue Services Rehabilitation of Power Generating Plant	10,350.00	15,000.00	-	15,000.00	4,650.00	0.69
022000900100	Kano State Investment Promotion Agency Construction of office Building	93.00	100.00	-	100.00	7.00	0.93
022000900100	Kano State Investment Promotion Agency Purchase of Motor Vehicle	25,800.00	30,000.00	-	30,000.00	4,200.00	0.86
022000900100	Kano State Investment Promotion Agency Purchase of Office Furniture	18,600.00	20,000.00	-	20,000.00	1,400.00	0.93
022000900100	Kano State Investment Promotion Agency Database Creation	15,900.00	30,000.00	-	30,000.00	14,100.00	0.53
022000900100	Kano State Investment Promotion Agency Information Flyers, brochures, pamphlets, Quarterly News letters, and publication of annual reports and other periodicals.	5,600.00	10,000.00	-	10,000.00	4,400.00	0.56
022000900100	Kano State Investment Promotion Agency Website maintenance	-	3,000.00	-	3,000.00	3,000.00	-
022000900100	Kano State Investment Promotion Agency Procurement of Multimedia and ICT equipment, servers and software licenses, and office furnitures.	-	15,000.00	-	15,000.00	15,000.00	-
022000900100	Kano State Investment Promotion Agency PURCHASE OF 10Np. COMPUTERS	-	3,500.00	-	3,500.00	3,500.00	-
022000900100	Kano State Investment Promotion Agency Installation of 4KVA SOLAR	-	10,000.00	-	10,000.00	10,000.00	-
022000900100	Kano State Investment Promotion Agency ADMINISTRATION / ADVOCACY & COMMUNITY ENGAGEMENT	-	25,000.00	-	25,000.00	25,000.00	-
022000900100	Kano State Investment Promotion Agency Kano State Domestic and Foreign Investment Enhancement Project	-	56,000.00	-	56,000.00	56,000.00	-
022000900100	Kano State Investment Promotion Agency KADINVEST Sector Research and analysis	-	15,000.00	-	15,000.00	15,000.00	-
022000900100	Kano State Investment Promotion Agency Investor outreach programs	-	30,000.00	-	30,000.00	30,000.00	-
022000900100	Kano State Investment Promotion Agency Digital Marketing Campaign, social media, and other E-marketing activities	-	200,000.00	-	200,000.00	200,000.00	-
022000900100	Kano State Investment Promotion Agency Production and Airing of Radio Jingles	-	5,000.00	-	5,000.00	5,000.00	-
022000900100	Kano State Investment Promotion Agency Airing of jingles and programs on National Televisions	-	20,000.00	-	20,000.00	20,000.00	-
022000900100	Kano State Investment Promotion Agency Newspaper Retainership	-	10,000.00	-	10,000.00	10,000.00	-
022000900100	Kano State Investment Promotion Agency Installation of Airport Electronic Billboard	-	15,000.00	-	15,000.00	15,000.00	-
022000900100	Kano State Investment Promotion Agency Multi-sectoral Public Private Partnership Initiative	-	2,000,000.00	-	2,000,000.00	2,000,000.00	-
022000900100	Kano State Investment Promotion Agency Investor Targeting Events at Abuja and Lagos	-	30,000.00	-	30,000.00	30,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
022000900100	Kano State Investment Promotion Agency INVESTORS SERVICING Programs	-	300,000.00	-	300,000.00	300,000.00	-
022000900100	Kano State Investment Promotion Agency EASE OF DOING BUSSINESS / PUBLIC PARTNERS	-	600,000.00	-	600,000.00	600,000.00	-
022000900100	Kano State Investment Promotion Agency KANO ECONOMIC SUMMIT	-	500,000.00	-	500,000.00	500,000.00	-
022000900100	Kano State Investment Promotion Agency Enabling Business and Other PPP Initiative	-	500,000.00	-	500,000.00	500,000.00	-
022000900100	Kano State Investment Promotion Agency Procurement of Official Vehicles	-	100,000.00	-	100,000.00	100,000.00	-
022000900100	Kano State Investment Promotion Agency International stakeholder engagements (conference, summit,workshop,general assembly, symposium, EXPO etc.)	-	150,000.00	-	150,000.00	150,000.00	-
022001200100	Kano State Investment & Properties Purchase of Office Furniture	-	-	10,000.00	10,000.00	10,000.00	-
022001200100	Kano State Investment & Properties Construction & Renovation of Housing Estate	-	-	400,000.00	400,000.00	400,000.00	-
022001300100	Debt Management Debt Recording and Analysis Soft ware and Portal	-	25,000.00	-	25,000.00	25,000.00	-
022001300100	Debt Management Debt Restructuring Activities	-	50,000.00	-	50,000.00	50,000.00	-
022001300100	Debt Management Establishment of Debt Management Office for LG	-	50,000.00	-	50,000.00	50,000.00	-
022001300100	Debt Management Purchases of 1No. Toyota Hilux Operational Vehicle to the DMO	-	30,000.00	-	30,000.00	30,000.00	-
022001300100	Debt Management Purchases of ICT Hardware and Other facilities	-	30,000.00	-	30,000.00	30,000.00	-
022001300100	Debt Management Purchases and installation of Solar system to the DMO	-	40,000.00	-	40,000.00	40,000.00	-
022001300100	Debt Management Conduct of MTDs/DSA for the year 2024 by DMO	9,950.00	30,000.00	-	30,000.00	20,050.00	0.33
022001300100	Debt Management Installation of Common Wealth Secretariat Debt Management Recording System	-	50,000.00	-	50,000.00	50,000.00	-
022200100100	Ministry of Commerce & Investment Purchase Of Office Furniture and Fittings	-	10,000.00	-	10,000.00	10,000.00	-
022200100100	Ministry of Commerce & Investment Computer Software Acquisition (MIS)	-	8,000.00	-	8,000.00	8,000.00	-
022200100100	Ministry of Commerce & Investment Establishment/Development Kura Rice Cluster at Kura LGA Drainage/Culverts and Scaping Masjid & Toilets Admin Block	-	10,000.00	-	10,000.00	10,000.00	-
022200100100	Ministry of Commerce & Investment Rehabilitation of Nigeria Agri Business Argo Industrial development (NAAD)Office	-	10,000.00	-	10,000.00	10,000.00	-
022200100100	Ministry of Commerce & Investment Business Support/ development SME Common Facility Center at Sharada	-	20,000.00	-	20,000.00	20,000.00	-
022200100100	Ministry of Commerce & Investment Resuscitation of 44 garment Tailoring Clusters across 44 LGA in the State	-	210,000.00	-	210,000.00	210,000.00	-
022200100100	Ministry of Commerce & Investment development of Industrial Clusters at Sharada SME	12,320.00	22,000.00	-	22,000.00	9,680.00	0.56
022200100100	Ministry of Commerce & Investment Industrial Survey and Data Development	13,800.00	20,000.00	-	20,000.00	6,200.00	0.69
022200100100	Ministry of Commerce & Investment KNSG/BOI Matching fund	174,000.00	300,000.00	2,200,000.00	2,500,000.00	2,326,000.00	0.07



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
022200100100	Ministry of Commerce & Investment Informal Sector support Development	4,350.00	5,000.00	-	5,000.00	650.00	0.87
022200100100	Ministry of Commerce & Investment Development of Kano Gold Market	106,000.00	-	200,000.00	200,000.00	94,000.00	0.53
022200100100	Ministry of Commerce & Investment Development of Kano Leather Cluster	106,000.00	-	200,000.00	200,000.00	94,000.00	0.53
022200100100	Ministry of Commerce & Investment Development of Gurasa Common Facility	79,500.00	-	150,000.00	150,000.00	70,500.00	0.53
022200100100	Ministry of Commerce & Investment Development of Kano Community Market	265,000.00	-	500,000.00	500,000.00	235,000.00	0.53
022200100100	Ministry of Commerce & Investment Upgrading of all Market in the State	132,500.00	-	250,000.00	250,000.00	117,500.00	0.53
022200100100	Ministry of Commerce & Investment Development of Kano Herbal Medicine Market	265,000.00	-	500,000.00	500,000.00	235,000.00	0.53
022200100100	Ministry of Commerce & Investment Development of Cattle International Market	265,000.00	-	500,000.00	500,000.00	235,000.00	0.53
022200100100	Ministry of Commerce & Investment Cooperatives Data Analysis/Data Development/Revalidation	5,300.00	10,000.00	-	10,000.00	4,700.00	0.53
022200100100	Ministry of Commerce & Investment National Councils Meetings, Economic Summits, Conferences and Trade fairs	5,600.00	10,000.00	-	10,000.00	4,400.00	0.56
022200100100	Ministry of Commerce & Investment Cooperative field services and Staff Development	-	5,000.00	-	5,000.00	5,000.00	-
022200200100	Kantin Kwari Market SOLAR INSTALLATION FOR THE KWARI MARKET OFFICE	-	30,000.00	-	30,000.00	30,000.00	-
022200200100	Kantin Kwari Market PROCUREMENT OF MOBILE/WHEEL FIRE EXTINGUISHER	-	10,000.00	-	10,000.00	10,000.00	-
022200200100	Kantin Kwari Market RENOVATION OF ACCESS ROAD NETWORK WITHIN THE KWARI MARKET	-	20,000.00	-	20,000.00	20,000.00	-
022200200100	Kantin Kwari Market INSTALLATION OF I.C.T AND DATA BASE NETWORKING	13,500.00	30,000.00	-	30,000.00	16,500.00	0.45
022200200100	Kantin Kwari Market SUPPLY OF 3ND MINI TRUCK FOR DAILY MARKET SANITATION	3,000.00	20,000.00	-	20,000.00	17,000.00	0.15
022200200100	Kantin Kwari Market CONSTRUCTION OF 20 BOREHOLES AT MARKET PREMISES	14,400.00	40,000.00	-	40,000.00	25,600.00	0.36
022200200100	Kantin Kwari Market RENOVATION OF 18 NO OF GATES AT MARKET ENTRIES	14,200.00	20,000.00	-	20,000.00	5,800.00	0.71
022200200100	Kantin Kwari Market RENOVATION OF OFFICE BUILDING AT KWARI MARKET	5,400.00	12,000.00	-	12,000.00	6,600.00	0.45
022200200100	Kantin Kwari Market ANNUAL RENT/ MAINTENANCE OF ANNEX OFFICE BUILDING AT YAN HULA	7,700.00	10,000.00	-	10,000.00	2,300.00	0.77
022200200100	Kantin Kwari Market RENOVATION OF MAINTENANCE FOR THE DRAINAGE WITHIN THE MARKET	20,100.00	30,000.00	-	30,000.00	9,900.00	0.67
022200300100	Kano state Consumer Protection Agency Rehabilitation/Renovation of New Consumer Protection Office	-	135,000.00	-	135,000.00	135,000.00	-
022200300100	Kano state Consumer Protection Agency Purchase of Furniture and Equipment	8,100.00	18,000.00	-	18,000.00	9,900.00	0.45
022200300100	Kano state Consumer Protection Agency Rehabilitation/Renovation of New Consumer Protection Office	-	5,000.00	-	5,000.00	5,000.00	-
022200300100	Kano state Consumer Protection Agency purchase of generator set	-	5,000.00	-	5,000.00	5,000.00	-
022200300100	Kano state Consumer Protection Agency Establishment of Library at Consumer Protection Council	-	120,000.00	-	120,000.00	120,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
022200300100	Kano state Consumer Protection Agency Establishment of Library at Consumer Protection Council	-	22,000.00	-	22,000.00	22,000.00	-
022200300100	Kano state Consumer Protection Agency Establishment of Laboratory and Equipments Consumer Protection Council	-	100,000.00	-	100,000.00	100,000.00	-
022200300100	Kano state Consumer Protection Agency procurement of Operational vehicle	-	119,000.00	-	119,000.00	119,000.00	-
022200400100	Abubakar Rimi Market PROVISION / REPAIRS OF SECURITY GADGET	-	50,000.00	-	50,000.00	50,000.00	-
022200400100	Abubakar Rimi Market PURCHASE AND INSTALLATION OF SOLAR STREET LIGHT AT ABUBAKAR RIMI MARKET.	449,350.04	15,000.00	-	15,000.00	(434,350.04)	29.96
022200400100	Abubakar Rimi Market PROVISION / REPAIRS OF SECURITY GADGET	-	35,000.00	-	35,000.00	35,000.00	-
022200400100	Abubakar Rimi Market PURCHASE AND INSITULATION OF SOLAR STREET LIGHT	-	20,000.00	-	20,000.00	20,000.00	-
022200400100	Abubakar Rimi Market CONSTRUCTION / PROVISION OF OFFICE BUILDING AT ABUBAKAR RIMI MARKET.	-	20,000.00	-	20,000.00	20,000.00	-
022200400100	Abubakar Rimi Market REHABILITATION AND CONSRUCTION OF INTERLOCKS	-	20,000.00	-	20,000.00	20,000.00	-
022200400100	Abubakar Rimi Market REHABILITATION OF DRAINAGES AT Abubakar Rimi Market	-	60,000.00	-	60,000.00	60,000.00	-
022200400100	Abubakar Rimi Market REHABILITATION AND CONSRUCTION OF INTERLOCKS Tiles	-	10,000.00	-	10,000.00	10,000.00	-
022200500100	Tourism Management Board WORLD TOURISM DAY CELEBRATION	-	10,000.00	-	10,000.00	10,000.00	-
022200500100	Tourism Management Board REHABILITATION/REPAIRS OF OFFICE BUILDING	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board PROVISION OF RECREATIONAL CENTER AT 3 SENATORIAL DISTRICT	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board DEVELOPMENT OF KURA DYE PITS	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board DEVELOPMENT OF MINJIBIR WEAVING VILLEGE	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board DEVELOPMENT OF D/TOFA POTTERY CENTRE	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board DEVELOPMENT OF RESORT CENTER AT 3 SENATORIAL DISTRICT WUDIL,UNGOGO, KABO	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board DEVELOPMENT OF TOURISM VILLAGE AT KUMBOTSO	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board AQUISITION AND & UPGRADING OF 20NO. OF OLD STALLS AT KURMI MKT	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board UPGRADING OF RURUM LEISURE CENTER AND PURCHASING OF AQUATIC SPORT,2NO. OF FLY BOATS THROUGH PPP 25	-	30,000.00	-	30,000.00	30,000.00	-
022200500100	Tourism Management Board CONSTRUCTION OF CONFERENCE CENTRE	-	400,000.00	-	400,000.00	400,000.00	-
022200500100	Tourism Management Board DEMOLITION AND RECONSTRUCTION OF THE OLD BLOCK ADMIN OFFICERS AND DEMETORIES	15,900.00	30,000.00	-	30,000.00	14,100.00	0.53
022200500100	Tourism Management Board PRECUREMENT OF OFFICE EQUIPMENT	15,900.00	30,000.00	-	30,000.00	14,100.00	0.53
022200500100	Tourism Management Board REHABILITATION OF FEMALE MOSQUE AND 20NO OF GENERAL TOILETS	15,900.00	30,000.00	-	30,000.00	14,100.00	0.53



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance	
022200500100	Tourism Management Board	PURCHASE OF SECURITY GADGETS GATE	15,900.00	30,000.00	-	30,000.00	14,100.00	0.53
022800100100	Ministry for Science Technology & Innovation	3No. Purchase of Service Vehicles (1No. 18 Seater Bus & 2No. Hilux)	76,297.42	136,245.40	-	136,245.40	59,947.98	0.56
022800100100	Ministry for Science Technology & Innovation	Purchase of Office Furniture	16,706.93	28,805.05	-	28,805.05	12,098.12	0.58
022800100100	Ministry for Science Technology & Innovation	Staff Trainings, Workshops and Seminars	14,229.44	20,622.38	-	20,622.38	6,392.94	0.69
022800100100	Ministry for Science Technology & Innovation	Research and Development on STI/ICT Potentials	74,414.43	85,533.82	-	85,533.82	11,119.40	0.87
022800100100	Ministry for Science Technology & Innovation	Development of Monitoring and Evaluation Framework/Implementation	4,119.75	7,773.11	-	7,773.11	3,653.36	0.53
022800100100	Ministry for Science Technology & Innovation	Generation of Data for STI/ICT activities / Infrastructure	6,996.00	13,200.00	-	13,200.00	6,204.00	0.53
022800100100	Ministry for Science Technology & Innovation	Establishment of ICT Park One (1 No.) Pilot to be Replicated in Seven (7 No.) other Upcoming Cities	234,783.77	442,988.25	-	442,988.25	208,204.48	0.53
022800100100	Ministry for Science Technology & Innovation	Development of IT Solutions/Infrastructure to MDAs	-	379,200.00	-	379,200.00	379,200.00	-
022800100100	Ministry for Science Technology & Innovation	Establishment of Five (5) CBT/ Computer Training Centres to be Replicated in Other 38 Local Government	475,601.49	1,545,694.04	(1,000,000.00)	545,694.04	70,092.55	0.87
022800100100	Ministry for Science Technology & Innovation	Purchase of Computers for Staff/Computer Training Using Mobile Van for Schools and JAMB CBT Annual Boot Camp	-	90,000.00	-	90,000.00	90,000.00	-
022800100100	Ministry for Science Technology & Innovation	(ICT JARI) Digital Job Creation and Empowerment Initiative for Youth	200,000.00	450,000.00	-	450,000.00	250,000.00	0.44
022800100100	Ministry for Science Technology & Innovation	IT Conferences/National Council on Communication technology	120,000.00	130,000.00	-	130,000.00	10,000.00	0.92
022800100100	Ministry for Science Technology & Innovation	Development of Database on Digital Literacy Amongst State MDAs and Adults Data Literacy Programme	-	50,000.00	-	50,000.00	50,000.00	-
022800100100	Ministry for Science Technology & Innovation	Purchase of IPAD System for State Executive Council Members (EXCO)	11,925.00	120,000.00	-	120,000.00	108,075.00	0.10
022800100100	Ministry for Science Technology & Innovation	Big Data Analytics and Artificial Intelligence	185,500.00	350,000.00	-	350,000.00	164,500.00	0.53
022800100100	Ministry for Science Technology & Innovation	Appropriate Technology for STI	164,321.20	310,040.00	-	310,040.00	145,718.80	0.53
022800100100	Ministry for Science Technology & Innovation	Adaptive Research & Initiatives	101,791.93	192,060.24	-	192,060.24	90,268.31	0.53
022800100100	Ministry for Science Technology & Innovation	Emerging Issues on STI Development	130,215.70	245,690.00	-	245,690.00	115,474.30	0.53
022800100100	Ministry for Science Technology & Innovation	Training, Capacity Building and Empowerment for STI Promotion and Development	168,000.00	300,000.00	-	300,000.00	132,000.00	0.56
022800100100	Ministry for Science Technology & Innovation	Annual STI Development and Promotion Activities	104,400.00	180,000.00	-	180,000.00	75,600.00	0.58
022800200100	Kano State Data Centre	10No. Outsourcing of Professional Freelancers	19,352.17	28,046.62	-	28,046.62	8,694.45	0.69
022800200100	Kano State Data Centre	Purchase of Operational Vehicles	43,848.00	50,400.00	-	50,400.00	6,552.00	0.87
022800200100	Kano State Data Centre	20No. Training of Staff on Data Centre Operations	3,816.00	7,200.00	-	7,200.00	3,384.00	0.53



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
022800200100	Kano State Data Centre	Development of Data Centre Operational Framework/Implementation	2,353.20	4,440.00	-	4,440.00	2,086.80	0.53
022800200100	Kano State Data Centre	Purchase and Maintenance of Software and Licenses for Data Centre Management Tools, Operating Systems and Security Software	5,049.02	9,526.45	-	9,526.45	4,477.43	0.53
022800200100	Kano State Data Centre	Routine Preventive Maintenance and Unexpected Repairs of Equipment and Infrastructure.	-	8,000.00	-	8,000.00	8,000.00	-
022800200100	Kano State Data Centre	Outreach for Awareness & Support Services for Return of Investment (ROI) initiatives	-	5,640.00	-	5,640.00	5,640.00	-
022800200100	Kano State Data Centre	Internet Connectivity, Bandwidth and Network Infrastructure (Routers, Switches and Firewall)	-	60,796.78	-	60,796.78	60,796.78	-
022800200100	Kano State Data Centre	Purchase/Maintenance of Networking Infrastructure for Scalability & Growth to Accommodate Growing Need	-	121,800.00	-	121,800.00	121,800.00	-
022800200100	Kano State Data Centre	Maintenance of Surveillance Systems of Equipments & Gadgets	-	3,000.00	-	3,000.00	3,000.00	-
022800200100	Kano State Data Centre	Maintenance of Firewall, Intrusion Detection Systems, Access Control Systems and Compliance Audit	-	6,200.00	-	6,200.00	6,200.00	-
022800200100	Kano State Data Centre	Payments for ongoing Contract with Vendors for Cloud Computing	-	19,200.00	-	19,200.00	19,200.00	-
022800200100	Kano State Data Centre	Deployment & Maintenance of Colocation Infrastructure, Data Backup Solutions, Offsite Storage and Disaster Recovery Planning and Testing	-	12,360.00	-	12,360.00	12,360.00	-
022800400100	Kano State Information Technology Development Agency (KASITDA)	Take up Grand	40,000.00	-	150,000.00	150,000.00	110,000.00	0.27
022800500100	Kano State Institute for information Technology Kura	ICT Software Charges	-	20,000.00	-	20,000.00	20,000.00	-
022800500100	Kano State Institute for information Technology Kura	RESEARCH AND DEVELOPMENT	-	48,000.00	-	48,000.00	48,000.00	-
022800500100	Kano State Institute for information Technology Kura	PURCHASE OF LAPTOP AND DESKTOP COMPUTERS	-	50,000.00	-	50,000.00	50,000.00	-
022800500100	Kano State Institute for information Technology Kura	PROVISION/INSTALLATION OF SOLAR SYSTEM IN THE INSTITUTE	-	30,211.12	-	30,211.12	30,211.12	-
022800500100	Kano State Institute for information Technology Kura	Accreditation Exercise	-	27,000.00	-	27,000.00	27,000.00	-
022800500100	Kano State Institute for information Technology Kura	Youth Empowerment on ICT hardware and software	-	150,000.00	-	150,000.00	150,000.00	-
022800500100	Kano State Institute for information Technology Kura	Laying of internet fibre cable network at main Campus	-	-	56,000.00	56,000.00	56,000.00	-
022900100100	Ministry of Transport	PROVISION OF OFFICE ELECTRONICS AND OTHER WORKING MATERIALS	-	50,000.00	-	50,000.00	50,000.00	-
022900100100	Ministry of Transport	PURCHASE OF OFFICE FURNITURE	-	70,000.00	-	70,000.00	70,000.00	-
022900100100	Ministry of Transport	PROVISION OF PARKING LOTS	79,650.00	135,000.00	-	135,000.00	55,350.00	0.59
022900100100	Ministry of Transport	FURNISHING OF NEWLY CREATED ZONAL OFFICE AT NASSARAWA ISLAMIC CENTER	4,400.00	5,000.00	-	5,000.00	600.00	0.88
022900100100	Ministry of Transport	FURNISHING OF NEWLY CREATED ZONAL OFFICE AT GORON DUTSE.	1,450.00	5,000.00	-	5,000.00	3,550.00	0.29



SCHEDULE 12c

**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
022900100100	Ministry of Transport FURNISHING OF NEWLY CREATED ZONAL OFFICE AT SANI ABACHA YOUTH CENTER	2,650.00	5,000.00	-	5,000.00	2,350.00	0.53
022900100100	Ministry of Transport COMPUTERIZED DATA BANK	42,400.00	80,000.00	-	80,000.00	37,600.00	0.53
022900100100	Ministry of Transport STUDY AND REHABILITATION OF TRAFIC WITHING KANO METROPOLITANT	28,420.00	49,000.00	-	49,000.00	20,580.00	0.58
022900100100	Ministry of Transport LOAD DEMAND ANALYSIS ON EXISTING TREET LIGHT CIRCUIT WITHING KAND METROPOLITANT	35,328.00	51,200.00	-	51,200.00	15,872.00	0.69
022900100100	Ministry of Transport UPGRADE OF TRACFC MANAGEMENT CENTERS	25,200.00	45,000.00	-	45,000.00	19,800.00	0.56
022900100100	Ministry of Transport SENSITIZATION AND PUBLIC ENLIGHTMENT	17,286.00	20,100.00	-	20,100.00	2,814.00	0.86
022900100100	Ministry of Transport PURCHASE/ SUPPLY OF OFFICE INSPECTION VEHICLE	24,900.00	30,000.00	-	30,000.00	5,100.00	0.83
022900100100	Ministry of Transport TIFFER GARAGE AT MODOBI AND HADEJA ROAD	102,900.00	105,000.00	-	105,000.00	2,100.00	0.98
022900100100	Ministry of Transport RENOVATION OF MOTOR PARK	33,000.00	100,000.00	-	100,000.00	67,000.00	0.33
022900100100	Ministry of Transport CONSTRUCTION OF EXISTING TOLL GATES	75,000.00	100,000.00	-	100,000.00	25,000.00	0.75
022900100100	Ministry of Transport MACHANIC VILLAGE AT MAIDUGURI ROAD	180,400.00	220,000.00	-	220,000.00	39,600.00	0.82
022900100100	Ministry of Transport MOTORS DEALERS AT KATSINA ROAD (CLUSTERING)	68,250.00	105,000.00	-	105,000.00	36,750.00	0.65
022900100100	Ministry of Transport UPGRADING OF TRAILER PARK AT DAKA TSALLE	88,000.00	100,000.00	-	100,000.00	12,000.00	0.88
022900100100	Ministry of Transport CONSTRUCTION OF TRAILER PARK AT MAIDUGURI ROAD	71,397.60	100,560.00	-	100,560.00	29,162.40	0.71
022900100100	Ministry of Transport PRODUCTION OF KANO STATE STRATEGIC TRANSPORT MASTER PLAN	290,000.00	500,000.00	-	500,000.00	210,000.00	0.58
022900100100	Ministry of Transport CONSTRUCTION OF BUS STOP AT VARIOUS LOCATION WIYHIN METROPOLITANT	53,200.00	95,000.00	-	95,000.00	41,800.00	0.56
022900100100	Ministry of Transport CONSTRUCTION/REHABILITATION OF MOTOR PARKS	106,000.00	200,000.00	-	200,000.00	94,000.00	0.53
022900100100	Ministry of Transport TRANSPORT POLICY AND PLANNING	130,500.00	150,000.00	-	150,000.00	19,500.00	0.87
022900100100	Ministry of Transport PURCHASE OF BUSES VEHICLES FOR EMPOWERMENT	371,000.00	700,000.00	-	700,000.00	329,000.00	0.53
022900100100	Ministry of Transport CONSTRUCTION OF ULTRA MODERN BUS TERMINALS AT VARIOUS LOCATION IN THE STATE	207,000.00	300,000.00	-	300,000.00	93,000.00	0.69
022900100100	Ministry of Transport ROAD SIGNS, GANTRIES, ROAD MARKING AND OTHER TRAFFIC CONTROL DEVICES	324,329.72	350,000.00	-	350,000.00	25,670.28	0.93
022900100100	Ministry of Transport PROVISION OF MOTORIZED BOATS AND SAFETY EQUIPMENT OF OUR WATER WAYS	-	350,000.00	-	350,000.00	350,000.00	-
022900100100	Ministry of Transport CONSTRUCTION/PROVISION OF LANE DIVIDER AT VARIOUS LOCATION	-	50,000.00	-	50,000.00	50,000.00	-
022900100100	Ministry of Transport PROVISION OF NON-MOTORISED TRANSPORT INFRASTRUCTURE AND ACCESSORIES FOR THE PROMOTION OF CLIMATE CHANGE BEST PRACTICS	1,500,000.00	300,000.00	1,700,000.00	2,000,000.00	500,000.00	0.75
022900100100	Ministry of Transport DEVELOPMENT OF SUSTAINABLE URBAN MOBILITY PLAN IN THE LGHT METROPLITANT LGAs FOR THE CLIMATE CHANGE PILOT PROJECT	-	200,000.00	-	200,000.00	200,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
022900100100	Ministry of Transport	Construction of Ministry Office Complex	-	100,000.00	-	100,000.00	100,000.00	-
022900100100	Ministry of Transport	PROCUREMENT OF COMMUNICATION GADGETS	-	100,000.00	-	100,000.00	100,000.00	-
022900100100	Ministry of Transport	PURCHASE / MAINTENANCE OF VEHICLES (PURCHASE OF 18 SEATER OFFICIAL STAFF BUS )	-	100,000.00	-	100,000.00	100,000.00	-
022900100100	Ministry of Transport	PURCHASE / REHABILITATION OF EXINTING TOWING TRUCKS	-	14,000.00	-	14,000.00	14,000.00	-
022900100100	Ministry of Transport	PURCHASES OF UNIFORMS AND REFLATING JACKET (MIYOR JACKET)	-	30,000.00	-	30,000.00	30,000.00	-
022900100100	Ministry of Transport	PROCUREMENT OF PATROL ANBLUNCE/PATROL VEHICLES(REFURBISHING)	-	100,000.00	-	100,000.00	100,000.00	-
022900100100	Ministry of Transport	PROCUREMENT OF DRIVING SUMILATOR (TRAINING)	-	100,000.00	-	100,000.00	100,000.00	-
022900100100	Ministry of Transport	ICT EQUIPMENT	-	100,000.00	-	100,000.00	100,000.00	-
022900100100	Ministry of Transport	PATROL VEHICLE (PICK - UP)	-	100,000.00	-	100,000.00	100,000.00	-
022900100100	Ministry of Transport	PURCHASE OF VID FOOTBALL CLUB KITS	450.00	100,000.00	-	100,000.00	99,550.00	0.00
022900100100	Ministry of Transport	ACCIDENT MANAGEMENT TOOLS	-	100,000.00	-	100,000.00	100,000.00	-
022900100100	Ministry of Transport	MOTDR BIKE	-	10,000.00	-	10,000.00	10,000.00	-
022900300100	Kano State Transport Authority	PURCHASE OF ICT GADGETS FOR USE IN THE ULTRA MODERN TERMINUS	49,000.00	100,000.00	-	100,000.00	51,000.00	0.49
022900300100	Kano State Transport Authority	PRURCHASE OF 10 NO. NEW BUSES	87,000.00	300,000.00	-	300,000.00	213,000.00	0.29
022900300100	Kano State Transport Authority	CONSTRUCTION OF ULTRA MODERN TERMINUS	140,000.00	500,000.00	-	500,000.00	360,000.00	0.28
022900400100	Kano State Road Transport Agency (KAROTA)	PURCHASE OF 10No MOTOR BIKES	42,880.00	64,000.00	-	64,000.00	21,120.00	0.67
022900400100	Kano State Road Transport Agency (KAROTA)	PURCHASE OF OFFICE VEHICLE	47,500.00	250,000.00	-	250,000.00	202,500.00	0.19
022900400100	Kano State Road Transport Agency (KAROTA)	REPAIRS OF5No OPERATIONAL VEHICLE	52,500.00	250,000.00	-	250,000.00	197,500.00	0.21
022900400100	Kano State Road Transport Agency (KAROTA)	PURCHASE OF 10No OFFICE FURNITURES	27,500.00	50,000.00	-	50,000.00	22,500.00	0.55
022900400100	Kano State Road Transport Agency (KAROTA)	PURCHASE OF HEALTH & MEDICAL EQUIPMENT	13,800.00	20,000.00	-	20,000.00	6,200.00	0.69
022900400100	Kano State Road Transport Agency (KAROTA)	PURCHASE OF SECURITY EQUIPMENTS CCTV CAMERAS	34,200.00	180,000.00	-	180,000.00	145,800.00	0.19
022900400100	Kano State Road Transport Agency (KAROTA)	CONSTRUCTION / PROVISION OF 5No ZONAL OFFICES	30,000.00	200,000.00	-	200,000.00	170,000.00	0.15
022900400100	Kano State Road Transport Agency (KAROTA)	Supply and Installation of Solar Power Backup in Office	12,903.00	18,700.00	-	18,700.00	5,797.00	0.69
022900400100	Kano State Road Transport Agency (KAROTA)	Establishment of Traffic Management Centre	-	100,000.00	-	100,000.00	100,000.00	-
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	Improve Public Transport to Reduce GHG Emission to Address ClimateE Change	-	1,500,000.00	-	1,500,000.00	1,500,000.00	-
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	Junction Improvement and Esterblishment of Traffic Mngement Center	-	100,000.00	-	100,000.00	100,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
022900500100	Kano Metro Politant Area Transport Agency (KAMATA) Feasibility Studies for BRT Corridor	-	100,000.00	-	100,000.00	100,000.00	-
022900500100	Kano Metro Politant Area Transport Agency (KAMATA) Bus and Rail Systems Plan For Metropolitan Kano	-	100,000.00	-	100,000.00	100,000.00	-
022900600100	Kano State Permissible Weight and Weight Bridges PURCHASE OF 2NO MOTOR VEHICLES	-	50,000.00	-	50,000.00	50,000.00	-
022900600100	Kano State Permissible Weight and Weight Bridges PURCHASE OF 1NO MOTOR VEHICLE (HILUX)	-	50,000.00	-	50,000.00	50,000.00	-
022900600100	Kano State Permissible Weight and Weight Bridges PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	10,000.00	-	10,000.00	10,000.00	-
022900600100	Kano State Permissible Weight and Weight Bridges CONSTRUCTION OF OFFICE SURROUNDING	-	40,000.00	-	40,000.00	40,000.00	-
022900600100	Kano State Permissible Weight and Weight Bridges PURCHASE OF WEIGHING BRIDGE	-	50,000.00	-	50,000.00	50,000.00	-
023100100100	Ministry of Power and Renewable Energy Take up Grant for the Ministry of Power & Sustainable Energy	-	400,000.00	-	400,000.00	400,000.00	-
023100100100	Ministry of Power and Renewable Energy Supply and Installation of 1250KVA Motorised Intelligence Central Automatic Change Over Control Panel with logical electrical interlock (ACB type) at Government House	-	-	31,000.00	31,000.00	31,000.00	-
023100100100	Ministry of Power and Renewable Energy Relocation of Electric Cables along Ahmadu Bello Way and the conversion of 11 KV overhead lines to underground cable Government House to SSG's Office	301,206.92	-	245,000.00	245,000.00	(56,206.92)	1.23
023100100100	Ministry of Power and Renewable Energy Supply and Installation of alternative Solar Power to Kano state Government House	-	-	1,120,000.00	1,120,000.00	1,120,000.00	-
023100100100	Ministry of Power and Renewable Energy Supply and lying of low voltage cables in the Government House	-	-	394,000.00	394,000.00	394,000.00	-
023100100100	Ministry of Power and Renewable Energy Settlement of Tiga outstanding payment for the proposed maintenance of 10MW and Challawa 2X3Mw Hydro power plant	396,250.27	-	1,800,000.00	1,800,000.00	1,403,749.73	0.22
023100100100	Ministry of Power and Renewable Energy Installation of solar power at Chiranchi, Diso, Galadanchi in Gwale LGA	-	-	44,000.00	44,000.00	44,000.00	-
023100100100	Ministry of Power and Renewable Energy Maintenance of of street light Across the 44LGA's Areas	-	-	61,000.00	61,000.00	61,000.00	-
023100100100	Ministry of Power and Renewable Energy Extension of wall fence and installation of security ware, Access Gate and water supply at kano hydro and energy development company (KHEDCO) office	-	-	23,000.00	23,000.00	23,000.00	-
023100100100	Ministry of Power and Renewable Energy Supply of and installation of 2No Gen Set , Synchronising ATS and Mv pannel At Government House	147,530.75	-	2,177,000.00	2,177,000.00	2,029,469.25	0.07
023100100100	Ministry of Power and Renewable Energy Mini Grid Project for Rural Community	-	-	400,000.00	400,000.00	400,000.00	-
023300100100	Ministry of Solid & Mineral Resources Sensitization and Capacity Building (training, workshop etc)	16,800.00	80,000.00	(50,000.00)	30,000.00	13,200.00	0.56
023300100100	Ministry of Solid & Mineral Resources purchase of Computers, Printers and Scanner Machines	4,200.00	15,000.00	-	15,000.00	10,800.00	0.28
023300100100	Ministry of Solid & Mineral Resources purchase of 10 No operational vehicles	1,350.00	9,000.00	-	9,000.00	7,650.00	0.15
023300100100	Ministry of Solid & Mineral Resources Acquiring/Renewal of Mining License	3,350.00	5,000.00	50,000.00	55,000.00	51,650.00	0.06

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**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023300100100	Ministry of Solid & Mineral Resources Procurement Of Survey Tools And Equipment	13,181.67	19,103.87	-	19,103.87	5,922.20	0.69
023300100100	Ministry of Solid & Mineral Resources construction of proposed Kano State Mining Company(KSMC) and Take up grant	1,900.00	10,000.00	-	10,000.00	8,100.00	0.19
023300100100	Ministry of Solid & Mineral Resources purchase of equipments for the State Mining Company for Take-up	3,800.00	20,000.00	-	20,000.00	16,200.00	0.19
023300100100	Ministry of Solid & Mineral Resources retreat for the establishment of an executive order to harness revenue along the solid mineral value chain	1,450.00	5,000.00	-	5,000.00	3,550.00	0.29
023300100100	Ministry of Solid & Mineral Resources Establishment of solid mineral cottage industries for metal separation, jewellery, pottery and granite marble.	11,000.00	20,000.00	-	20,000.00	9,000.00	0.55
023300100100	Ministry of Solid & Mineral Resources Purchase of solid mineral deposit from Artisanal and local miners for research and development.	9,800.00	20,000.00	-	20,000.00	10,200.00	0.49
023300100100	Ministry of Solid & Mineral Resources Feasibility studies on selected minerals deposit, value addition in accordance with the specification of local industry to discourage importation and facilitate export	950.00	5,000.00	-	5,000.00	4,050.00	0.19
023300100100	Ministry of Solid & Mineral Resources mapping and geological update on Mineral inventory of the state	1,450.00	5,000.00	-	5,000.00	3,550.00	0.29
023300100100	Ministry of Solid & Mineral Resources enviromental parameters analysis Reseach	5,500.00	10,000.00	-	10,000.00	4,500.00	0.55
023300100100	Ministry of Solid & Mineral Resources purchase of safety protection instrument	4,900.00	10,000.00	-	10,000.00	5,100.00	0.49
023300100100	Ministry of Solid & Mineral Resources Construction of of Weigh Bridge at Doguwa Local Government	-	-	135,000.00	135,000.00	135,000.00	-
023300100100	Ministry of Solid & Mineral Resources Establishment of Mining Laboratory Company Limited	-	-	602,400.00	602,400.00	602,400.00	-
023300100100	Ministry of Solid & Mineral Resources Take-up of the Purchase/Procurement of Machines/Equipment for Kano State Mining Company	102,230.15	-	1,000,000.00	1,000,000.00	897,769.85	0.10
023400100100	Ministry of Works Purchase of 15No. Laptops	-	20,000.00	-	20,000.00	20,000.00	-
023400100100	Ministry of Works Capacity Building of 50No staff (Research and Development)	-	15,000.00	-	15,000.00	15,000.00	-
023400100100	Ministry of Works Proposed Re-development of Dawakin Kudu District Head palace Dawakin Kudu Town	90,000.00	-	93,650.55	93,650.55	3,650.55	0.96
023400100100	Ministry of Works Dualization of Abdu Sambo Road (From Sharada AA Rano Filling Station to Gandun Albasa Road)	702,627.58	-	725,000.00	725,000.00	22,372.42	0.97
023400100100	Ministry of Works Rehabilitation/Asphalt Overlay of RMK Flyover to Obasanjo Road/Flyover to IBB Way to K/Mazugal Junction to Katsina Road	1,241,679.51	-	3,200,000.00	3,200,000.00	1,958,320.49	0.39
023400100100	Ministry of Works Rehabilitation/Asphalt Overlay of Aminu Kano Way (From Mumbayya House) to Gadon Kaya to Yahaya Gusau Road Linking Sharada Road	1,519,258.43	-	3,550,000.00	3,550,000.00	2,030,741.57	0.43
023400100100	Ministry of Works Muhd Abdullahi Wase Road - Emir Palace - State Road Flyover	-	-	1,100,000.00	1,100,000.00	1,100,000.00	-
023400100100	Ministry of Works Independence Road (From Airport Road - Club Round About - Dakata Junction - Hadejia Road)	1,000,000.00	-	3,000,000.00	3,000,000.00	2,000,000.00	0.33
023400100100	Ministry of Works Sokoto Road - Iyaka Road Linking State Road	1,000,000.00	-	1,000,000.00	1,000,000.00	-	1.00



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Guda Abullahi Road	-	-	1,200,000.00	1,200,000.00	1,200,000.00	-
023400100100	Ministry of Works Reconstruction of Justice Dahiru Mustapha Road	850,000.00	-	850,000.00	850,000.00	-	1.00
023400100100	Ministry of Works Rehabilitaion/ Asphalt overlay of Muhammadu Abdullahi Wase Road (From Ibrahim Taiwo Road - Kaduga Underpass)	3,156,715.63	-	3,600,000.00	3,600,000.00	443,284.37	0.88
023400100100	Ministry of Works Rehabilitation/ Asphalt overlay of Bello Road	-	-	300,000.00	300,000.00	300,000.00	-
023400100100	Ministry of Works Rehabilitation/ Asphalt of Zaria - U/Uku Yan'Awaki - Eastern bypass Road	114,000.00	-	600,000.00	600,000.00	486,000.00	0.19
023400100100	Ministry of Works Rehabilitation/Asphalt overlay of Kwanar Sabo - Hotoro Tsamiyar Boka - Eastern bypass Road	161,500.00	-	850,000.00	850,000.00	688,500.00	0.19
023400100100	Ministry of Works Construction of Uran - Bakin Dogo Road	33,185.16	-	174,658.76	174,658.76	141,473.59	0.19
023400100100	Ministry of Works Construction of Road Network at Dakata Industrial Layout	77,454.28	-	407,654.08	407,654.08	330,199.81	0.19
023400100100	Ministry of Works Construction of a Road at Hijra Layout Danbare, opposite BUK New Site in Kumbotso Local Government Area	17,550.00	-	90,000.00	90,000.00	72,450.00	0.20
023400100100	Ministry of Works Construction of a Road from Sabuwar Tasha (along Gwarzo Road) - Ring Road (Westernbypass)	69,029.17	-	460,194.43	460,194.43	391,165.27	0.15
023400100100	Ministry of Works Construction of a 2 - coat Surface Dressing Road from Rano - Saji in Rano Local Government Area	294,856.08	-	867,223.76	867,223.76	572,367.68	0.34
023400100100	Ministry of Works Construction of a Road from Gidan Flour - Rani - Garejin Kunle in Nassarawa Local Government Area	104,741.76	-	213,758.70	213,758.70	109,016.94	0.49
023400100100	Ministry of Works Construction of a Road from Airport Road by Kabo Holding - Gidan Ruwa PRP in Nassarawa Local Government Area	54,372.40	-	169,913.74	169,913.74	115,541.34	0.32
023400100100	Ministry of Works Construction of Tijani Bala Kalarawai Street, Yankaba	74,094.27	-	180,717.74	180,717.74	106,623.46	0.41
023400100100	Ministry of Works Reconstruction of the Failed Multi - cell Box Culvert Along kiru - Alhazawa Bellon Koki in Kiru LGA	47,500.00	-	250,000.00	250,000.00	202,500.00	0.19
023400100100	Ministry of Works Construction of Minjibir to Ungogo Local Government Area	614,913.34	-	3,236,385.99	3,236,385.99	2,621,472.65	0.19
023400100100	Ministry of Works Construction of Road from kwanar Ganduje - Shekar mai Daki - Unguwar Bubbugaje - Beche in Kumbotso Local Government Area	113,681.39	-	598,323.10	598,323.10	484,641.71	0.19
023400100100	Ministry of Works Construction of Road from Kofar Kansakali -Rafin Dan Nana - Rimin Auzinawa - Rimin Zakara - Dan sudu	593,962.37	-	958,003.81	958,003.81	364,041.45	0.62
023400100100	Ministry of Works Rehabilitation/Asphaltic Overlay of is a Road from Mumbayya House - Kofar Mazugal - Triumph Roundabout	1,978,097.48	-	2,500,000.00	2,500,000.00	521,902.52	0.79
023400100100	Ministry of Works Request for Office furniture and Equipment by Kano State Small &Medium Enterprises Development Agency (KASEDMA)	-	-	15,711.93	15,711.93	15,711.93	-
023400100100	Ministry of Works Rectification of Electrical Wiring/fitting at Directorate of Youth Empowerment Kano	-	-	2,750.00	2,750.00	2,750.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Maintenance and Painting of Steel Guardrails along Katsina Road Kano	-	-	47,908.49	47,908.49	47,908.49	-
023400100100	Ministry of Works Proposed Renovation Works at Kwankwasiyya Governor's Lodge, Zaria Road Kano	69,794.24	-	98,301.74	98,301.74	28,507.50	0.71
023400100100	Ministry of Works Provision of furniture and Electronics for SSA & S.A Chieftaincy Affairs at Kano State Emirate Council Gidan Shettima Kano	7,317.77	-	8,924.11	8,924.11	1,606.34	0.82
023400100100	Ministry of Works General renovation Works and laying of turf grasses at Sani Abacha stadium	143,901.96	-	276,734.54	276,734.54	132,832.58	0.52
023400100100	Ministry of Works Const. of new office block for Research and Documentation Directorate Govt House	227,841.55	-	268,048.88	268,048.88	40,207.33	0.85
023400100100	Ministry of Works Renovation of both Sharia and Appeal Courts dept complex at Audu Bako Secretariat	300,129.52	-	39,056.86	39,056.86	(261,072.65)	7.68
023400100100	Ministry of Works Proposed Construction of Jumuat Mosque at Amana and Bandirawo Cities	110,161.53	-	115,959.50	115,959.50	5,797.98	0.95
023400100100	Ministry of Works Proposed Renovation works and Road network decoration at Kano State College of Education & Preliminary Studies (KASPECS)	-	-	46,482.63	46,482.63	46,482.63	-
023400100100	Ministry of Works General renovation of Five daily prayer at Rijiyar Zaki Gwale LGA	-	-	59,626.95	59,626.95	59,626.95	-
023400100100	Ministry of Works Proposed general renovation works at National Population Commission (NPC)	-	-	54,153.89	54,153.89	54,153.89	-
023400100100	Ministry of Works Proposed renovation of Jumat Mosque Kwankwasiyya City Zaria Road	77,602.06	-	102,437.26	102,437.26	24,835.20	0.76
023400100100	Ministry of Works Proposed Landscaping works at Governor's Wing of the Govt. House Kano State	-	-	36,507.00	36,507.00	36,507.00	-
023400100100	Ministry of Works Proposed renovation of Ado Bayero Jumuat Mosque Ja'en Gwale LGA	38,954.81	-	43,055.32	43,055.32	4,100.51	0.90
023400100100	Ministry of Works Proposed general renovation of Almajiri Primary School Dandinshe Dala LGA	18,058.20	-	56,431.88	56,431.88	38,373.68	0.32
023400100100	Ministry of Works Proposed construction of Clinic at Government House Kano	40,788.10	-	214,674.20	214,674.20	173,886.10	0.19
023400100100	Ministry of Works Construction of Jumuat Mosque, wall fence, toilet and external works at Rijiyar Gwangwan D/Kudu LGA	218,447.63	-	303,399.48	303,399.48	84,951.86	0.72
023400100100	Ministry of Works General renovation works national Legion Headquarters along Katsina Road	18,834.99	-	99,131.54	99,131.54	80,296.55	0.19
023400100100	Ministry of Works Proposed phase I construction psychiatric hospital for KSHSMB at Dorayi	100,692.92	-	671,286.13	671,286.13	570,593.21	0.15
023400100100	Ministry of Works Revalidation of contract for the construction of 4no Students Hostel, road network and drainage at RMK College of Advance and Remedial Studies T/Wada LGA	46,540.18	-	244,948.29	244,948.29	198,408.11	0.19
023400100100	Ministry of Works Construction of 5-bedroom duplex at Govt House Kano	49,889.76	-	262,577.70	262,577.70	212,687.94	0.19
023400100100	Ministry of Works Proposed construction of mosque at Governor's Lodge Kwankwasiyya city zaria road Kano	42,027.64	-	85,770.70	85,770.70	43,743.05	0.49
023400100100	Ministry of Works Renovation works and provision of Generator 50KVA to chamber of the newly posted Hon Justice to court of Appeal, Kano Division	5,007.53	-	26,355.43	26,355.43	21,347.90	0.19
023400100100	Ministry of Works Renovation of block wall fence for 9No Courts at various locations across the state	55,989.26	-	294,680.32	294,680.32	238,691.06	0.19



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100 Ministry of Works	Proposed renovation works at State High Court Headquarters and ceremonial Court Complex at Audu Bako Secretariat	126,079.03	-	370,820.68	370,820.68	244,741.65	0.34
023400100100 Ministry of Works	Proposed Phase II renovation of Wall fence at Female Hostel and construction of new wall fence at Audu Bako College of Agriculture Danbatta	83,741.84	-	204,248.40	204,248.40	120,506.56	0.41
023400100100 Ministry of Works	Upgrading of Convocation Arena at ADUST Wudil	24,608.93	-	126,199.63	126,199.63	101,590.70	0.20
023400100100 Ministry of Works	Proposed construction of Rehabilitation Centre for SEMA at Dorayi psychiatric hospital	-	-	864,421.83	864,421.83	864,421.83	-
023400100100 Ministry of Works	Proposed renovation works at KNARDA H/Quaters	-	-	409,563.08	409,563.08	409,563.08	-
023400100100 Ministry of Works	Proposed renovation works at Audu Bako College of Agriculture Danbatta	-	-	545,714.75	545,714.75	545,714.75	-
023400100100 Ministry of Works	Construction of Mosque at Government House	327,194.68	-	269,447.12	269,447.12	(57,747.57)	1.21
023400100100 Ministry of Works	Renovation works for the private and voluntary organizations board at wudil Road, Kano	-	-	129,517.06	129,517.06	129,517.06	-
023400100100 Ministry of Works	Skill Acquisition Disco	28,315.98	-	112,450.00	112,450.00	84,134.02	0.25
023400100100 Ministry of Works	Solid Perimeter Wall Fence at Government House	417,456.92	-	275,000.00	275,000.00	(142,456.92)	1.52
023400100100 Ministry of Works	Renovation of Conference Hall Gavoernment House	-	-	2,000,000.00	2,000,000.00	2,000,000.00	-
023400100100 Ministry of Works	Conversion of Gaya orphanage to Female Reformatory institute Gaya	-	-	383,318.65	383,318.65	383,318.65	-
023400100100 Ministry of Works	Provision of 3-way Intersection wireless Solar Traffic light across metropolitan	1,105,670.00	-	2,282,629.14	2,282,629.14	1,176,959.14	0.48
023400100100 Ministry of Works	General Renovation Works At kano liason office Lagos	-	-	59,637.25	59,637.25	59,637.25	-
023400100100 Ministry of Works	construction of service com office complex	-	-	98,250.00	98,250.00	98,250.00	-
023400100100 Ministry of Works	construction of office complex, mosque and conference at Hisba board.	-	-	320,433.10	320,433.10	320,433.10	-
023400100100 Ministry of Works	renovation of Jumaat Mosque and construction of wall fence and outpost at Gobirawa, Dala LGA.	50,266.19	-	57,139.13	57,139.13	6,872.94	0.88
023400100100 Ministry of Works	renovation of Muratala Muhammad Library and converted to ministry of transportation and SA's office.	29,743.96	-	80,000.00	80,000.00	50,256.04	0.37
023400100100 Ministry of Works	construction of Yan Kifi and other road networks at R/Zaki	-	-	250,000.00	250,000.00	250,000.00	-
023400100100 Ministry of Works	expansion of Government's House gate entrances and road network	442,665.03	-	442,665.03	442,665.03	-	1.00
023400100100 Ministry of Works	construction of Gwarzo road – Tudun Yola road	-	-	500,000.00	500,000.00	500,000.00	-
023400100100 Ministry of Works	road network at R/Lemo	-	-	494,367.48	494,367.48	494,367.48	-
023400100100 Ministry of Works	reconstruction of road network at Gwale LGA	511,742.22	-	238,257.78	238,257.78	(273,484.43)	2.15



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works construction of Panda-Albasu Road.	-	-	600,000.00	600,000.00	600,000.00	-
023400100100	Ministry of Works construction of lungu program within metropolis	-	-	200,000.00	200,000.00	200,000.00	-
023400100100	Ministry of Works construction of Dunku – Shiyau road.	-	-	300,000.00	300,000.00	300,000.00	-
023400100100	Ministry of Works construction of Hawan Ganji – Baderi road.	199,167.04	-	200,000.00	200,000.00	832.96	1.00
023400100100	Ministry of Works construction of Janguza – Karaye – Kabo Road.	-	-	900,000.00	900,000.00	900,000.00	-
023400100100	Ministry of Works re-construction of Kuntau road.	650,439.17	-	750,000.00	750,000.00	99,560.83	0.87
023400100100	Ministry of Works re-construction of Kofar Waika – U/Dabai road.	-	-	450,000.00	450,000.00	450,000.00	-
023400100100	Ministry of Works construction of yan'awaki – Limawa Hotoro road.	-	-	450,000.00	450,000.00	450,000.00	-
023400100100	Ministry of Works construction works at Ghari College of education and remedial studies.	93,084.32	-	485,110.15	485,110.15	392,025.83	0.19
023400100100	Ministry of Works embankment Protection at Na'ibawa Flyover.	-	-	83,600.00	83,600.00	83,600.00	-
023400100100	Ministry of Works conversion of Appeal Office into KNARDA Office.	8,425.15	-	2,799.28	2,799.28	(5,625.87)	3.01
023400100100	Ministry of Works resuscitation of Soil Research Lab.	-	-	5,000.00	5,000.00	5,000.00	-
023400100100	Ministry of Works engineering design of flyovers across the State.	40,000.00	-	100,000.00	100,000.00	60,000.00	0.40
023400100100	Ministry of Works maintenance of steel pedestrian bridges.	20,000.00	-	50,000.00	50,000.00	30,000.00	0.40
023400100100	Ministry of Works dualization of Road from Panshekara U/Pass - Madobi bridge.	500,000.00	-	1,582,054.06	1,582,054.06	1,082,054.06	0.32
023400100100	Ministry of Works renovation of Panshekara road from Panshekara underpass - Panshekara town.	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-
023400100100	Ministry of Works Supply/installation of Transformer underground Electrical networking at Kwankwasiyya.	1,200,000.00	-	2,500,000.00	2,500,000.00	1,300,000.00	0.48
023400100100	Ministry of Works renovation works at Ministry of Power & Renewable Energy.	1,000,000.00	-	1,200,000.00	1,200,000.00	200,000.00	0.83
023400100100	Ministry of Works construction of Faculty Buildings at North-West University.	700,000.00	-	1,000,000.00	1,000,000.00	300,000.00	0.70
023400100100	Ministry of Works construction of female burnt Hostel at KUST Wudil.	-	-	200,000.00	200,000.00	200,000.00	-
023400100100	Ministry of Works construction of Sheikh Jafar Mahmud Adami Mosque.	-	-	120,493.67	120,493.67	120,493.67	-
023400100100	Ministry of Works Renovation of Gidan Emir Sanusi I Wudil.	-	-	100,000.00	100,000.00	100,000.00	-
023400100100	Ministry of Works renovation of Balarabe Haladu Islamiyya School.	58,867.54	-	68,141.03	68,141.03	9,273.49	0.86
023400100100	Ministry of Works renovation of Nurul Aulad Islamiyya School Kundila.	-	-	75,000.00	75,000.00	75,000.00	-
023400100100	Ministry of Works renovation of Fire Service Dakata.	35,500.00	-	50,000.00	50,000.00	14,500.00	0.71
023400100100	Ministry of Works renovation of Gidan Gausu.	53,300.00	-	65,000.00	65,000.00	11,700.00	0.82



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works completion of Fagwalawa Police Station.	26,000.00	-	50,000.00	50,000.00	24,000.00	0.52
023400100100	Ministry of Works reconstruction of failed box culvert along Tattarawa - Jalli Road.	55,250.00	-	65,000.00	65,000.00	9,750.00	0.85
023400100100	Ministry of Works construction of Tudunwada Nassarawa Jumuat Mosque.	300,129.52	-	96,826.52	96,826.52	(203,302.99)	3.10
023400100100	Ministry of Works renovation of Abdullahi Bayero College.	78,000.00	-	150,000.00	150,000.00	72,000.00	0.52
023400100100	Ministry of Works renovation works at S.A Labour Farm Centre Kano.	38,250.00	-	45,000.00	45,000.00	6,750.00	0.85
023400100100	Ministry of Works renovation works at S.A Water Resources G/ Murtala.	7,455.00	-	10,500.00	10,500.00	3,045.00	0.71
023400100100	Ministry of Works re-construction of Lecture Theater at Student Centres Aminu Kano College of Legal and Islamic Studies.	38,482.81	-	150,000.00	150,000.00	111,517.19	0.26
023400100100	Ministry of Works renovation works at the Ministry of Culture and Tourism.	106,500.00	-	150,000.00	150,000.00	43,500.00	0.71
023400100100	Ministry of Works renovation works at History and Culture Bureau	94,104.79	-	200,000.00	200,000.00	105,895.21	0.47
023400100100	Ministry of Works rehabilitation/asphalt overlay of Malam Aminu Kano Way-Gadon Kaya Road.	800,000.00	-	1,450,000.00	1,450,000.00	650,000.00	0.55
023400100100	Ministry of Works rehabilitation of Umaru Badaru road.	700,000.00	-	1,180,000.00	1,180,000.00	480,000.00	0.59
023400100100	Ministry of Works construction of BUK road - AA Rano - BUK Road.	650,000.00	-	1,200,000.00	1,200,000.00	550,000.00	0.54
023400100100	Ministry of Works renovation works at Ministry of Humanitarian/Poverty Alleviation.	-	-	50,000.00	50,000.00	50,000.00	-
023400100100	Ministry of Works construction of new office complex and renovation works at Sharia Commission.	-	-	1,200,000.00	1,200,000.00	1,200,000.00	-
023400100100	Ministry of Works renovation works at Jumuat Mosque Imawa.	119,915.76	-	141,077.36	141,077.36	21,161.60	0.85
023400100100	Ministry of Works construction of Wall fence at Sagagi graveyard.	30,019.52	-	63,860.74	63,860.74	33,841.22	0.47
023400100100	Ministry of Works renovation Works at NYSC Camp Kusalla.	49,400.00	-	95,000.00	95,000.00	45,600.00	0.52
023400100100	Ministry of Works general Renovation Works at Kwankwasiyya City.	127,500.00	-	150,000.00	150,000.00	22,500.00	0.85
023400100100	Ministry of Works remodeling of Indoor kitchen at Government House.	70,883.28	-	99,835.61	99,835.61	28,952.33	0.71
023400100100	Ministry of Works reconstruction of foundation road – Tarauni Market Road.	36,482.81	-	360,000.00	360,000.00	321,517.19	0.11
023400100100	Ministry of Works reconstruction of Farm Centre Road.	-	-	260,000.00	260,000.00	260,000.00	-
023400100100	Ministry of Works training institute across the state.	980,000.00	-	1,000,000.00	1,000,000.00	20,000.00	0.98
023400100100	Ministry of Works rehabilitation/asphalt overlay of Lamido Crescent-Suleiman Crescent.	1,488,523.91	-	2,445,113.25	2,445,113.25	956,589.35	0.61
023400100100	Ministry of Works construction of Zaria Road by Amana City - Gurjiya-Yankatsari- Gwangwan.	1,200,000.00	-	2,470,595.65	2,470,595.65	1,270,595.65	0.49
023400100100	Ministry of Works construction of 3-Span Bridge and Multicell Box Culvert along Rogo-Gwangwan Road.	-	-	1,405,458.16	1,405,458.16	1,405,458.16	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works	Construction of Roads network/Parking Space at Gidan Murtala Premises	86,963.75	100,000.00	-	100,000.00	13,036.25	0.87
023400100100	Ministry of Works	General renovation works at Deputy Governor's office, Government House Kano	169,306.95	150,000.00	218,756.07	368,756.07	199,449.12	0.46
023400100100	Ministry of Works	Construction of Printing Technology Development Centre at Government Printing Press, Kano	-	100,000.00	91,974.92	191,974.92	191,974.92	-
023400100100	Ministry of Works	Construction of Standard Magistrate Courts at various Location in the state	89,214.76	500,000.00	341,467.36	841,467.36	752,252.60	0.11
023400100100	Ministry of Works	General renovation works and provision of facilities at Government Printing Press, along Emir's palace road	159,269.87	150,000.00	199,260.53	349,260.53	189,990.67	0.46
023400100100	Ministry of Works	Phase I General Rehabilitation and upgrading of Kano State History & Culture Bureau (Gidan Danhausa)	17,801.00	100,000.00	142,889.70	242,889.70	225,088.70	0.07
023400100100	Ministry of Works	Construction of Islamiyya School at Rijiyar Gwangwan, Jido ward	78,522.14	50,000.00	16,808.04	66,808.04	(11,714.10)	1.18
023400100100	Ministry of Works	Construction of wall fence and gate house at Ghari College of Education & Preliminary Studies	-	30,000.00	-	30,000.00	30,000.00	-
023400100100	Ministry of Works	Construction of feeder Road across the State	4,314.35	100,000.00	(80,000.00)	20,000.00	15,685.65	0.22
023400100100	Ministry of Works	Construction of demarcation wall fence at the existing grave yard situated at R/Zaki (Makabarta bypass)	20,848.21	50,000.00	27,530.58	77,530.58	56,682.37	0.27
023400100100	Ministry of Works	General renovation works at Isolation centre Yar'gaya, D/Kudu LGA	-	20,000.00	8,504.86	28,504.86	28,504.86	-
023400100100	Ministry of Works	Renovation of admin block and construction of staff quarters at Nigeria Law School (Kano campus), Bagauda	61,131.35	40,000.00	27,566.23	67,566.23	6,434.88	0.90
023400100100	Ministry of Works	Renovation and conversion of part of Kano state Library into office complex for Ministry of Transport and offices for Special Advisers	-	100,000.00	(80,000.00)	20,000.00	20,000.00	-
023400100100	Ministry of Works	Re-installment and upgrading of Golden Jubilee Monument at Rabiu Musa Kwankwaso bridge, along Emir's palace road	75,438.26	100,000.00	64,949.69	164,949.69	89,511.44	0.46
023400100100	Ministry of Works	Renovation/construction and conversion works at former KASUBA, policy strategy implementation and guest house behind Coronation Hall (Phase I)	33,929.19	50,000.00	94,181.58	144,181.58	110,252.39	0.24
023400100100	Ministry of Works	Proposed Construction Of Shehu Maihula Islamiyya School At Diso Quarters, Gwale L.G.A	-	15,000.00	38,087.92	53,087.92	53,087.92	-
023400100100	Ministry of Works	Completion works at divisional police outpost fagwalawa town, dambatta Lg.a.	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Proposed Renovation And Furnishing Of Conference Hall At School For Arabic Studies (Sas) Kano State	47,883.90	70,000.00	25,103.13	95,103.13	47,219.24	0.50
023400100100	Ministry of Works	General Renovation Works At The Vehicle Inspection Officers Headquarters, Along Zaria Road Kano	44,592.43	50,000.00	-	50,000.00	5,407.57	0.89
023400100100	Ministry of Works	Renovation of Family Wing At Government House	129,525.22	100,000.00	160,717.79	260,717.79	131,192.56	0.50



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works General Renovation of Gidan Murtala office Complex	209,231.05	300,000.00	400,392.14	700,392.14	491,161.09	0.30
023400100100	Ministry of Works Renovation and construction of offices at REB Kano Maganda Road	-	30,000.00	-	30,000.00	30,000.00	-
023400100100	Ministry of Works Construction of Ultra-modern market at Kwankwaso town, Madobi LGA	-	15,000.00	324,851.14	339,851.14	339,851.14	-
023400100100	Ministry of Works Establishment of Model Village across the state	-	300,000.00	(300,000.00)	-	-	#DIV/0!
023400100100	Ministry of Works Renovation Works At The Nigeria Security & Civil Defence Corps Kano State Command, Kwankwasiya City Zaria Road	26,592.44	72,400.00	25,025.74	97,425.74	70,833.30	0.27
023400100100	Ministry of Works Provision of minimum requirement for the Relocation of Kano Central Prison from Kurmawa to Janguza maximum security Custodial central Prison	15,926.07	15,000.00	3,736.56	18,736.56	2,810.48	0.85
023400100100	Ministry of Works Rehabilitation and Renovation Works At Malam Aminu Kano House (Governor's Lodge) Asokoro Abuja	279,044.59	30,000.00	590,099.08	620,099.08	341,054.50	0.45
023400100100	Ministry of Works General Renovation of Ministries, Departments and Agencies across the state	130,000.00	200,000.00	-	200,000.00	70,000.00	0.65
023400100100	Ministry of Works Furnishing of Deputy Governor's Lodge No. 51 Mississipi, Abuja	58,000.00	100,000.00	-	100,000.00	42,000.00	0.58
023400100100	Ministry of Works Renovation works/furnishing of 3No. Federal High Court Judges official residence at No. 5, Yusuf road Bompai Kano	68,707.06	47,000.00	47,119.26	94,119.26	25,412.20	0.73
023400100100	Ministry of Works General rehabilitation works at Dakata Divisional Police station	28,541.41	15,000.00	20,676.76	35,676.76	7,135.35	0.80
023400100100	Ministry of Works Renovation works and furnishing of Presidential Villa at Government house, kano	52,587.81	35,000.00	40,752.97	75,752.97	23,165.16	0.69
023400100100	Ministry of Works Conversion of Appeals section at KNARDA to serve as office complex for the Establishment of new Ministry at Hadejia road, kano	-	32,500.00	21,005.72	53,505.72	53,505.72	-
023400100100	Ministry of Works Completion of Juma'at Masjid, wall fence and Police outpost at Gobirawa quarters, Dala LGA	-	15,000.00	18,107.26	33,107.26	33,107.26	-
023400100100	Ministry of Works Renovation works at Guidance & Counselling Board, Opp. Emir's Palace Kano	82,241.63	15,000.00	22,831.42	37,831.42	(44,410.20)	2.17
023400100100	Ministry of Works General renovation works at Research & Documentation Directorate	-	20,000.00	-	20,000.00	20,000.00	-
023400100100	Ministry of Works Renovation and construction works at Kano State Independent Electoral Commission (KANSIEC), Sabo B/Zuwo road Kano	64,000.89	50,000.00	103,182.22	153,182.22	89,181.33	0.42
023400100100	Ministry of Works Construction of office headquarters for Neighbourhood watch Vigilante Group at Hotoro	67,216.71	10,000.00	102,084.09	112,084.09	44,867.38	0.60
023400100100	Ministry of Works Renovation of Kano State Scholarship Board at Abdullahi Bayero way	-	10,000.00	-	10,000.00	10,000.00	-
023400100100	Ministry of Works Renovation of Public Account Committee office at K/Nassarawa	-	11,000.00	27,706.34	38,706.34	38,706.34	-
023400100100	Ministry of Works Renovation works at National Agency for the Prohibition of Traffic in Persons (NAPTIP) at AMANA City	20,954.26	20,000.00	3,647.15	23,647.15	2,692.89	0.89
023400100100	Ministry of Works Construction of block wall fence at former Daula hotel	-	101,000.00	-	101,000.00	101,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works	General renovation works of Convertees hostels at Gwale, Marmara and Sallari A & B	-	15,000.00	3,834.99	18,834.99	18,834.99	-
023400100100	Ministry of Works	Proposed Construction of block wall fence at Hajj camp	4,734.69	15,000.00	17,562.82	32,562.82	27,828.13	0.15
023400100100	Ministry of Works	Proposed Completion of Jili Juma'at Mosque and wall fencing at Jili town, R/Gado L.G.A	11,550.00	15,000.00	-	15,000.00	3,450.00	0.77
023400100100	Ministry of Works	Proposed General Renovation works at Kano State Liason office No. 6, Ekewoshomonin street, Ifako Gbagada Lagos state	24,600.00	30,000.00	-	30,000.00	5,400.00	0.82
023400100100	Ministry of Works	Proposed Construction of 2No. Hostel block at Military training area. Falgore forest reserve, Kano state	21,000.00	30,000.00	-	30,000.00	9,000.00	0.70
023400100100	Ministry of Works	Proposed Construction of Islamiyya storey block and renovation works at Kano state Liason office Kaduna	73,452.55	20,000.00	94,769.62	114,769.62	41,317.06	0.64
023400100100	Ministry of Works	Proposed Renovation works at Janguza Army Barracks	40,500.00	50,000.00	-	50,000.00	9,500.00	0.81
023400100100	Ministry of Works	Proposed Renovation Works And Furnishing At Ministry Of Internal Security & Home Affairs	142,349.56	50,000.00	139,837.40	189,837.40	47,487.84	0.75
023400100100	Ministry of Works	Proposed General Renovation And Remodeling Of Kano State Pension Fund Trustees, Sokoto Road Kano	184,972.70	100,000.00	108,413.24	208,413.24	23,440.54	0.89
023400100100	Ministry of Works	Proposed Supply And Installation Of Automation-Intelligence Surveillance Gadgets And Blinds At The Governor's Wing Of The Kano State Government House	500,000.00	200,000.00	481,571.88	681,571.88	181,571.88	0.73
023400100100	Ministry of Works	Renovation Of Juma'at Masjid, Construction Of Six Seater Male/Female Toilet And Motorized Solar Powered Borehole With Overhead Tank At Gadan, Gezawa L.G.A	4,734.69	50,000.00	101,863.90	151,863.90	147,129.20	0.03
023400100100	Ministry of Works	Renovation works at K.E.R.D	23,500.00	100,000.00	(50,000.00)	50,000.00	26,500.00	0.47
023400100100	Ministry of Works	Proposed renovation works and furnishing at Ngerian Legion Headquarters, along Katsina road	18,600.00	30,000.00	-	30,000.00	11,400.00	0.62
023400100100	Ministry of Works	Construction Of Office Complex, Mosque, Conference Hall And Renovation Works At Hisbah Board	35,000.00	50,000.00	-	50,000.00	15,000.00	0.70
023400100100	Ministry of Works	Completion of Mosque, Islamiyya school and construction of 2no. seater toilet at 5/Kofa K/Nassarawa (Mubi)	13,337.07	20,839.17	-	20,839.17	7,502.10	0.64
023400100100	Ministry of Works	Revalidation and approval for outstanding payment in respect of construction of Dangote Female Hostel/external works and landscaping at Kano State University of Science & Technology Wudil	24,769.77	30,579.96	-	30,579.96	5,810.19	0.81
023400100100	Ministry of Works	Construction/Renovation works at Abubakar Rimi Television (ARTV), Maiduguri road	2,412.07	150,000.00	(100,000.00)	50,000.00	47,587.93	0.05
023400100100	Ministry of Works	Construction/Renovation of office block at Kano State Law Reform Commission, Miller road	-	80,000.00	-	80,000.00	80,000.00	-
023400100100	Ministry of Works	Renovation and completion of storey block At Nuhu Bamalli Hospital K/Nassarawa Kano	65,840.28	100,000.00	55,000.00	155,000.00	89,159.72	0.42



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Construction/Renovation Works at Kano Road Traffic Agency (KAROTA)	22,287.40	30,000.00	14,574.81	44,574.81	22,287.40	0.50
023400100100	Ministry of Works General Renovation Of Imam, Na'ibi, Ladan (I&II) Houses At Masallacin Murtala, T/Maliki Hausawa Kano	184,972.70	120,000.00	(70,000.00)	50,000.00	(134,972.70)	3.70
023400100100	Ministry of Works General Renovation Of Dan'makwayon Gaya House At Gaya Local Government, Kano State	500,000.00	20,000.00	-	20,000.00	(480,000.00)	25.00
023400100100	Ministry of Works General Renovation Works And Provision Of Solar Lightening System At Gwale Divisional Police State, Kano	4,734.69	40,000.00	-	40,000.00	35,265.31	0.12
023400100100	Ministry of Works Provision Of Furniture, Electronics And Solar Lightening System At Kano Emirate Council, Gidan Shattima	18,800.00	40,000.00	-	40,000.00	21,200.00	0.47
023400100100	Ministry of Works Proposed General Renovation Works At School Of Technology, Matan Fada Kano	140,647.32	100,000.00	126,850.52	226,850.52	86,203.20	0.62
023400100100	Ministry of Works Community based projects / House Resolutions at ward level	220,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,780,000.00	0.11
023400100100	Ministry of Works Construction of new office complex and general renovation at SSG Office, cabinet office	363,103.57	567,349.33	-	567,349.33	204,245.76	0.64
023400100100	Ministry of Works Construction of Magistrate Courts Complex at Gidan Murtala	38,871.57	256,000.00	3,143.82	259,143.82	220,272.25	0.15
023400100100	Ministry of Works Rehabilitation of classes at College of Nursing Madobi	-	300,000.00	(50,000.00)	250,000.00	250,000.00	-
023400100100	Ministry of Works Construction/Provision Of 1No. Office Buildings	33,416.45	100,000.00	-	100,000.00	66,583.55	0.33
023400100100	Ministry of Works Completion of Governor's Lodge at Kasumu Street, Victoria Island Lagos	48,005.37	250,000.00	70,035.77	320,035.77	272,030.40	0.15
023400100100	Ministry of Works Remodelling of the Armed forces Remembrance Day Complex at Dotsa Village	37,713.42	100,000.00	50,000.00	150,000.00	112,286.58	0.25
023400100100	Ministry of Works Wall Fencing of Bandirawo City at D/Tofa L.G	55,037.63	100,000.00	266,917.55	366,917.55	311,879.92	0.15
023400100100	Ministry of Works Renovation of Nuhu Bamalli Hospital	5,500.00	200,000.00	(150,000.00)	50,000.00	44,500.00	0.11
023400100100	Ministry of Works Constituency projects for Kano State house of Assembly Members	4,452,579.56	6,600,000.00	-	6,600,000.00	2,147,420.44	0.67
023400100100	Ministry of Works RENOVATION OF Rt HONOURABLE SPEAKER'S OFFICIAL RESIDENT AT SHARADA, KANO	-	200,000.00	-	200,000.00	200,000.00	-
023400100100	Ministry of Works RENONOVATION OF RT. HONORABLE DEPUTY SPEAKER'S OFFICIAL RESIDENCE, KANO	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Renovation of Legislative Guest House, Kano	-	200,000.00	-	200,000.00	200,000.00	-
023400100100	Ministry of Works CONSTRUCTION OF KANO STATE New ASSEMBLY COMPLEX	1,624,620.59	4,000,000.00	-	4,000,000.00	2,375,379.41	0.41
023400100100	Ministry of Works Supply of 20No. Executive Chairs for Official use at Coronation Hall, Government House	-	1,000.00	-	1,000.00	1,000.00	-
023400100100	Ministry of Works Construction of Public Procurement Bureau office complex	-	30,000.00	-	30,000.00	30,000.00	-
023400100100	Ministry of Works Rehabilitation of Office Buildings min. of Land	57,946.86	10,000.00	-	10,000.00	(47,946.86)	5.79
023400100100	Ministry of Works Renovation of offices for S.A'S, SSA'S to His Excellency & Director Generals	-	200,000.00	(100,000.00)	100,000.00	100,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works	Completion of Renovation works at Deputy Governors Lodge, Mississippi Maitama Abuja	415,638.52	300,000.00	272,371.20	572,371.20	156,732.68	0.73
023400100100	Ministry of Works	Construction of Hostel Block at Integrated Skills acquisition centre along Zaria road	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Construction Of Police Command, 3-Bedroom Inspector Quarters, 4-Man Rank & File Quarters At Getso Town, Gwarzo L.G.A	3,000.00	20,000.00	-	20,000.00	17,000.00	0.15
023400100100	Ministry of Works	Upgrading of Kano Afforestation Program (KNAP) Office	3,500.00	10,000.00	-	10,000.00	6,500.00	0.35
023400100100	Ministry of Works	Upgrade of Dawakin Dakata to PHC to Cottage Hospital	14,400.00	30,000.00	-	30,000.00	15,600.00	0.48
023400100100	Ministry of Works	Development of NAMA Site K/Na'isa (APPROVED sports complex)	7,500.00	100,000.00	(50,000.00)	50,000.00	42,500.00	0.15
023400100100	Ministry of Works	Proposed Wall Fencing/Gate House And Interlocking Tiles At Ministry Of Tourism And Culture, Kano State	5,000.00	5,000.00	-	5,000.00	-	1.00
023400100100	Ministry of Works	Construction of Jumma'at Masjid at Hajj Camp, Airport Road, Kano	10,500.00	30,000.00	-	30,000.00	19,500.00	0.35
023400100100	Ministry of Works	Construction of 6No Security Plaza at Major Entrances to Kano City	75,953.60	300,000.00	(200,000.00)	100,000.00	24,046.40	0.76
023400100100	Ministry of Works	Proposed Construction of Additional Offices	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Renovation works at Commissioner of Police official Residence	-	10,000.00	25,589.15	35,589.15	35,589.15	-
023400100100	Ministry of Works	General Renovation of Governor's Lodge at Kaduna & Abuja	401,752.73	20,000.00	389,444.91	409,444.91	7,692.18	0.98
023400100100	Ministry of Works	Renovation works and construction of additional structures at the state SERVICOM Directorate	-	15,000.00	-	15,000.00	15,000.00	-
023400100100	Ministry of Works	General Renovation at Ministry of Works & Housing Offices	657,333.87	300,000.00	485,622.23	785,622.23	128,288.36	0.84
023400100100	Ministry of Works	Renovation of Audu Bako Secretariat offices complex	650,182.00	500,000.00	353,157.46	853,157.46	202,975.47	0.76
023400100100	Ministry of Works	Construction of Kano Ultra-Modern Conference Theatre at Audu Bako Sec	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Rehabilitation of 22No. Training Institutes	850,000.00	300,000.00	700,000.00	1,000,000.00	150,000.00	0.85
023400100100	Ministry of Works	Renovation of Police Headquarters	3,775.43	30,000.00	39,975.06	69,975.06	66,199.62	0.05
023400100100	Ministry of Works	Renovation Works at Ministry of Science & Technology	-	50,000.00	57,383.78	107,383.78	107,383.78	-
023400100100	Ministry of Works	Rehabilitaton of College of Midwifery Gezawa	46,495.98	50,000.00	720,858.45	770,858.45	724,362.47	0.06
023400100100	Ministry of Works	Reconstruction of Daula Hotel	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	General Renovation Works At Malam Aminu Kano House (Governor's Lodge) Asokoro Abuja	27,822.30	20,000.00	-	20,000.00	(7,822.30)	1.39
023400100100	Ministry of Works	Renovation And Upgrading Of His Excellency The Deputy Governor's Official Residence	170,383.57	200,000.00	159,054.30	359,054.30	188,670.73	0.47
023400100100	Ministry of Works	Provision of furniture at the official residence of the rt. Honourable Speaker (Kano & Abuja), Deputy Speaker And Legislative Guest House	-	50,000.00	-	50,000.00	50,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Construction of ultra-modern market at kwankwaso town in madobi L.G.A.	-	20,000.00	-	20,000.00	20,000.00	-
023400100100	Ministry of Works Construction of 2-bedroom houses at Government House	93,137.08	100,000.00	5,006.87	105,006.87	11,869.79	0.89
023400100100	Ministry of Works Rehabilitation of Gwagwarwa Mini Stadium	-	150,000.00	(150,000.00)	-	-	-
023400100100	Ministry of Works Renovation of Audu Bako Proposed Jumaat Mosque	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works General Renovations and Construction Works at Rano Emirate Council	-	300,000.00	(200,000.00)	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction Dandan Fulatan Jumaat Mosque in Rogo LGA	20,600.39	40,000.00	-	40,000.00	19,399.61	0.52
023400100100	Ministry of Works Construction of Jumaat Mosque Type C at Yawurma in Albasu LGA	-	35,143.31	-	35,143.31	35,143.31	-
023400100100	Ministry of Works Construction of Jumaat Mosque Type C at Duja in Albasu LGA	-	35,143.31	-	35,143.31	35,143.31	-
023400100100	Ministry of Works Rehabilitation/Construction of Drainage from Wapa - Plaza Road in Fagge LGA	-	200,000.00	(100,000.00)	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Township Gates Kano Road, Kibiya Road and Rurum Road in Rano LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Jumaat Mosque and provision of Toilets at Sanakur in Bichi LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works General Renovations and Construction Works at Kano Emirate Council	-	50,000.00	158,000.00	208,000.00	208,000.00	-
023400100100	Ministry of Works General Renovations and Construction Works at Karaye Emirate Council	-	300,000.00	(200,000.00)	100,000.00	100,000.00	-
023400100100	Ministry of Works General Renovations and Construction Works at Gaya Emirate Council	21,395.20	300,000.00	(200,000.00)	100,000.00	78,604.80	0.21
023400100100	Ministry of Works PROPOSED CONSTRUCTION OF RESIDENTIAL BUILDING FOR KANO EMIRATE COUNCIL AT CHIRANCHI, GWALE LGA	96,688.40	-	213,168.62	213,168.62	116,480.23	0.45
023400100100	Ministry of Works PROPOSED CONSTRUCTION 10-BLOCKS OF 140NO SHOPS AT FRAM CENTRE GSM MARKET, KANO STATE	-	-	720,892.91	720,892.91	720,892.91	-
023400100100	Ministry of Works PROPOSED RECONSTRUCTION/RENOVATION OF BURNT SHOPS AT FARM CENTRE GSM MARKET	-	-	126,777.14	126,777.14	126,777.14	-
023400100100	Ministry of Works PROPOSED CONSTRUCTION OF RESIDENTIAL DEVELOPMENT AT EMIR'S PALACE, KANO (PHASE II)	-	-	300,646.64	300,646.64	300,646.64	-
023400100100	Ministry of Works RE-REQUEST FOR THE REPAIRS OF KANO CENTRAL MOSQUE	-	-	351,562.69	351,562.69	351,562.69	-
023400100100	Ministry of Works PROPOSED RENOVATION WORKS AT THE DIRECTOR DEPARTMENT OF STATE SECURITY OFFICIAL RESIDENCE, NASSARAWA KANO	-	-	90,941.14	90,941.14	90,941.14	-
023400100100	Ministry of Works PROPOSED GENERAL RENOVATION OF GIDAN ADDO BAYERO (NORTHWEST UNIVERSITY COMPUS) DUE TO FIRE OUTBREAK	750,000.00	-	1,235,198.61	1,235,198.61	485,198.61	0.61
023400100100	Ministry of Works PROPOSED GENERAL RENOVATION WORKS AND COMPLETION OF THEATRE HALL, 5-DAILY PRAYER MASJID AT THE ULTRA MODERN WOMEN DEVELOPMENT CENTRE KOFAR NAISA, KANO CITY	-	-	300,458.34	300,458.34	300,458.34	-



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Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works PROPOSED COMPLETION OF DEPUTY GOVERNOR'S FAMILY WING AND MAINDENS QUARTERS AT GOVERNMENT HOUSE, KANO	-	-	257,927.04	257,927.04	257,927.04	-
023400100100	Ministry of Works PROPOSED CONSTRUCTION OF ENTERPRENUERSHIP INSTITUTE AT DAWAKIN TOFA, LGA	-	-	1,623,398.47	1,623,398.47	1,623,398.47	-
023400100100	Ministry of Works PROPOSED RENOVATION OF CENTRAL GARDEN AT GOVERNMENT HOUSE, KANO	183,033.46	-	366,066.92	366,066.92	183,033.46	0.50
023400100100	Ministry of Works PROPOSED CONSTRUCTION OF MALE AND FEMALE CONVINIENCE AT GOVERNMENT HOUSE JUMA'AT MOSQUE, KANO	-	-	40,144.89	40,144.89	40,144.89	-
023400100100	Ministry of Works REVALIDATION OF CONTRACT FOR THE CONSTRUCTION OF SHOPS AT FARM CENTRE	-	-	1,219,802.02	1,219,802.02	1,219,802.02	-
023400100100	Ministry of Works SUPPLY AND INSTALLATION OF FURNITURE AT THE DEPUTY GOVERNOR'S RESIDENCE	450,000.00	-	500,000.00	500,000.00	50,000.00	0.90
023400100100	Ministry of Works DEMOLITION AND RECONSTRUCTION WORK AT GIDAN YAKASAI AND 2ND NEIGHBOURING HOUSES	-	-	55,429.52	55,429.52	55,429.52	-
023400100100	Ministry of Works PROPOSED EMERGENCY REPAIRS OF STORMED DAMAGED GADON KAYA CITY GATE, KANO	-	-	7,142.53	7,142.53	7,142.53	-
023400100100	Ministry of Works PROPOSED CONSTRUCTION OF SICK BAY AT COLLEGE OF NURSING MADOBI, MADOBI LGA	-	-	62,986.75	62,986.75	62,986.75	-
023400100100	Ministry of Works PROPOSED CONSTRUCTION OF PROVOST HOUSE AT COLLEGE OF NURSING MADOBI, MADOBI LGA	-	-	39,292.46	39,292.46	39,292.46	-
023400100100	Ministry of Works PROPOSED CONSTRUCTION OF 4ND FLAT AT COLLEGE OF NURSING MADOBI	-	-	123,589.17	123,589.17	123,589.17	-
023400100100	Ministry of Works SUPPLY AND INSTALLATION OF 10ND AIR CONDITIONS AT KANO STATE GOVERNMENT HOUSE	-	-	35,619.24	35,619.24	35,619.24	-
023400100100	Ministry of Works CONSTRUCTION OF ONE STOREY DAKIN AMARYA AND ACCESS ROAD TO THE EVENT HALL AT EMIR'S PALACE (PHASE I)	161,837.68	-	179,891.18	179,891.18	18,053.50	0.90
023400100100	Ministry of Works CONSTRUCTION OF AUDITORIUM HALL IN HONOUR OF LATE MUHAMMADU ABUBAKAR RIMI AT THE NIGERIAN LABOUR CONGRESS (NLC), HEADQUARTERS, KATSINA ROAD, KANO.	85,365.52	-	284,551.72	284,551.72	199,186.21	0.30
023400100100	Ministry of Works CONSTRUCTION OF SECURITY PLAZA AT THE MAIN ENTRAANCE OF KANO STATE	-	-	500,000.00	500,000.00	500,000.00	-
023400100100	Ministry of Works Construction of Gwarzo Road - Tudun Yola - Dansudu Road	500,000.00	1,000,000.00	(500,000.00)	500,000.00	-	1.00
023400100100	Ministry of Works Construction of Jaba Gayawa Road	1,524,752.60	500,000.00	1,300,000.00	1,800,000.00	275,247.40	0.85
023400100100	Ministry of Works Construction of Kwarin Akuya - Sabon Birni - Kyankyaran - Zangon Bare Bari - Kwanar Madugu Road in Fagge LGA	1,735,434.98	2,000,000.00	-	2,000,000.00	264,565.02	0.87
023400100100	Ministry of Works Kwanar Durba - Durba - Fanmar - Konau - Kure Road, Kibiya LGA	82,393.25	450,000.00	425,000.00	875,000.00	792,606.75	0.09
023400100100	Ministry of Works Reconstruction of Zungeru Road	1,697,008.49	350,000.00	1,780,000.00	2,130,000.00	432,991.51	0.80
023400100100	Ministry of Works Construction of Badaru Road	-	150,000.00	32,000.00	182,000.00	182,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Construction of road from Larabar Gambawa - Gididiya - Gambawa - Fulani - Yadal in Gabasawa LGA	100,000.00	300,000.00	700,000.00	1,000,000.00	900,000.00	0.10
023400100100	Ministry of Works Construction of Fanisau - Ungogo Road, Ungogo LGA	-	300,000.00	2,600,000.00	2,900,000.00	2,900,000.00	-
023400100100	Ministry of Works Construction of Danzago avenue Kurna Off Katsina Road	-	300,000.00	(200,000.00)	100,000.00	100,000.00	-
023400100100	Ministry of Works Erosion control at Tofa Bridge	454,643.12	300,000.00	220,000.00	520,000.00	65,356.88	0.87
023400100100	Ministry of Works Kano Line Road Off Zaria Road, Naibawa Quarters in Tarauni LGA	277,870.08	300,000.00	54,000.00	354,000.00	76,129.92	0.78
023400100100	Ministry of Works Reconstruction of Yahaya Gusau Road	-	300,000.00	(200,000.00)	100,000.00	100,000.00	-
023400100100	Ministry of Works Rehabilitation of Mandawari - Kwanar Diso - Kofar Naisa Road	-	265,451.16	(250,000.00)	15,451.16	15,451.16	-
023400100100	Ministry of Works Construction of Karari - Kwaimawa - Santar Komau - Badau - Dutsen Karya - Gima Road, Bichi LGA	-	250,000.00	68,000.00	318,000.00	318,000.00	-
023400100100	Ministry of Works Construction of Kurna Police Station Off Katsina Road - Dandinshe Road in Dala Local Government Area	-	250,000.00	(100,000.00)	150,000.00	150,000.00	-
023400100100	Ministry of Works Construction of Bargery - Yusuf Road in Nassarawa GRA	208,815.42	250,000.00	100,000.00	350,000.00	141,184.58	0.60
023400100100	Ministry of Works Rehabilitation of Commissioner Road and State Road Link Road	-	200,000.00	100,000.00	300,000.00	300,000.00	-
023400100100	Ministry of Works Construction of Road Network at Kano State College of Education and Preliminary Studies, Ghari	82,826.22	200,000.00	-	200,000.00	117,173.78	0.41
023400100100	Ministry of Works Construction of Lungu Drainage at Zage in Municipal LGA	-	200,000.00	(100,000.00)	100,000.00	100,000.00	-
023400100100	Ministry of Works Rehabilitation of Gidan Sarki - Kwanar Diso Road	-	166,309.08	(100,000.00)	66,309.08	66,309.08	-
023400100100	Ministry of Works Routine Maintenance of Aminu Alhassan Dantata Flyover along Murtala Mohammed Way (Reinstatement of Damged Piercaps and other Maintenance Works)	-	150,000.00	-	150,000.00	150,000.00	-
023400100100	Ministry of Works Rehabilitation of Kwanar Dala - Dambazau - Kurmi Market Road	-	133,450.49	-	133,450.49	133,450.49	-
023400100100	Ministry of Works Flood Control at Yandadi Village in Ghari LGA	-	120,000.00	280,000.00	400,000.00	400,000.00	-
023400100100	Ministry of Works Rehabilitation of Dankunkuru Culvert	-	117,514.54	-	117,514.54	117,514.54	-
023400100100	Ministry of Works Construction of Soro Daya - Yan Awaki Culvert in Tsanyawa LGA	-	100,000.00	70,000.00	170,000.00	170,000.00	-
023400100100	Ministry of Works Lungu Drainage at Gidan Alhaji Kawu - Filin Galadanchi	67,199.59	81,983.64	-	81,983.64	14,784.05	0.82
023400100100	Ministry of Works Construction of Drainage Network at Gudindi - Chiranchi in Municipal LGA	-	80,223.38	-	80,223.38	80,223.38	-
023400100100	Ministry of Works Intervention Measures for Wash out Menace At a Culvert along Gwarzo - Shanono rd	-	80,000.00	-	80,000.00	80,000.00	-
023400100100	Ministry of Works Lungu Drainage at Lokon Gidan Wazirin Kano	-	64,993.90	-	64,993.90	64,993.90	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works	Lungu Drainge at Gidan Makera - Bayan Gidan Dan Makwayo	-	57,577.65	10,000.00	67,577.65	67,577.65	-
023400100100	Ministry of Works	Construction of Ali Maitangaran Off Aminu Kano to FCE Road	-	48,968.72	-	48,968.72	48,968.72	-
023400100100	Ministry of Works	Construction of Multi-Cell Box Culvert at Gama in Nassarawa LGA	-	36,110.91	-	36,110.91	36,110.91	-
023400100100	Ministry of Works	Resustation of Soil Research Laboratory at Challawa	-	25,000.00	30,000.00	55,000.00	55,000.00	-
023400100100	Ministry of Works	Repair of Crossing Culvert at FCE Gate 1	-	15,000.00	-	15,000.00	15,000.00	-
023400100100	Ministry of Works	Maintenance of Pedestrian Bridge at Kura Town	-	5,000.00	-	5,000.00	5,000.00	-
023400100100	Ministry of Works	Constriction of Road From Chula - Yandodo	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Construction of 5Km Roads at 44 Local Government across the State	37,222,317.10	3,000,000.00	2,000,000.00	5,000,000.00	(32,222,317.10)	7.44
023400100100	Ministry of Works	Construction of Dan Agundi Interchange (Flyover and Underpass)	6,376,040.44	2,000,000.00	-	2,000,000.00	(4,376,040.44)	3.19
023400100100	Ministry of Works	Construction of Ta'udu Interchange (Clover Leaf ) Flyover, Gwale LGA	3,343,524.14	2,000,000.00	-	2,000,000.00	(1,343,524.14)	1.67
023400100100	Ministry of Works	Construction of Kura - Kubarachi - Madobi Road & Bridge	2,722,891.60	1,600,000.00	900,000.00	2,500,000.00	(222,891.60)	1.09
023400100100	Ministry of Works	Rehabilitation of Madobi Bridge - Madobi - Yako - Kafin Mai Yaki Road and Yako - Kiru Road	1,007,442.93	1,500,000.00	-	1,500,000.00	492,557.07	0.67
023400100100	Ministry of Works	REHABILITATION OF GWARZO – Tsure - TSANYAWA IN GWARZO, TSANYAWA AND SHANONO, LGAS	-	700,000.00	-	700,000.00	700,000.00	-
023400100100	Ministry of Works	Completion Of Provison Of Infrastructures At Three Model Cities: Shiekh Isyaku Rabi'u, Sheikh Qariballah And Sheikh Ja'far	-	700,000.00	-	700,000.00	700,000.00	-
023400100100	Ministry of Works	Construction of Rogo - Bari - Falgore - Mahangi Road	4,981,033.38	5,000,000.00	-	5,000,000.00	18,966.62	1.00
023400100100	Ministry of Works	Construction of Janguza - Durum - Kabo - Karaye Road	600,000.00	600,000.00	-	600,000.00	-	1.00
023400100100	Ministry of Works	Construction of Panda - Hamdullahi - Albasu Road	341,280.02	1,600,000.00	(600,000.00)	1,000,000.00	658,719.98	0.34
023400100100	Ministry of Works	Construction of Dambatta - Makoda - K/Kuka - Ghari Road	1,000,000.00	1,000,000.00	700,000.00	1,700,000.00	700,000.00	0.59
023400100100	Ministry of Works	Expansion of Zaria Road	-	400,000.00	(400,000.00)	-	-	#DIV/0!
023400100100	Ministry of Works	Reconstruction of Panshekara/Madobi Road Underapass - Sani Abacha Youth Centre Road	319,475.08	250,000.00	-	250,000.00	(69,475.08)	1.28
023400100100	Ministry of Works	Construction of Dunku - Shiyau - Ningawa Railway Line (Kwankwaso) Road	122,862.76	200,000.00	-	200,000.00	77,137.24	0.61
023400100100	Ministry of Works	Construction of Overhead R.C. Pedestrian Bridges at various Locations	773,252.85	500,000.00	1,100,000.00	1,600,000.00	826,747.15	0.48
023400100100	Ministry of Works	Construction of Unguwa Uku Yan' Awaki - Limawa Junction Road (House Resolution)	930,881.00	300,000.00	-	300,000.00	(630,881.00)	3.10
023400100100	Ministry of Works	Completion of Sani Abacha Youth Center - Madobi Bridge	-	300,000.00	-	300,000.00	300,000.00	-
023400100100	Ministry of Works	Construction Kofar Dawanau - Dandinshe - Kwanar Madugu Road in Dala LGA	1,516,168.41	300,000.00	1,500,000.00	1,800,000.00	283,831.59	0.84



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Construction of Iungu Programme within 8 Metro politant LGA	-	500,000.00	(300,000.00)	200,000.00	200,000.00	-
023400100100	Ministry of Works Construction of Dakata - Bela Road	1,844,103.30	300,000.00	1,258,804.40	1,558,804.40	(285,298.90)	1.18
023400100100	Ministry of Works Construction of Hawan Ganji - Kadare Road In Gwarzo LGA	-	300,000.00	-	300,000.00	300,000.00	-
023400100100	Ministry of Works Dualisation of Panshekara/Madobi Junction – Panshekara Town Road in Kumbotso Local Government Area:	-	300,000.00	-	300,000.00	300,000.00	-
023400100100	Ministry of Works Construction of Danbare - Madobi Road, Kumbotso LGA	980,000.00	300,000.00	700,000.00	1,000,000.00	20,000.00	0.98
023400100100	Ministry of Works Dualization of Government House Roundabout - Lodge Road - Race Course Road - Daula Hotel Roundabout	1,477,318.47	500,000.00	2,500,000.00	3,000,000.00	1,522,681.53	0.49
023400100100	Ministry of Works Construction of Road from K/waika-Unguwar Dabai	45,076.87	300,000.00	-	300,000.00	254,923.13	0.15
023400100100	Ministry of Works Flood Control at R/Zaki near Kano State NYSC Secretariat	128,319.10	300,000.00	-	300,000.00	171,680.90	0.43
023400100100	Ministry of Works Construction of 'Yan Dodo - Mai Allo Road	93,877.17	300,000.00	600,000.00	900,000.00	806,122.83	0.10
023400100100	Ministry of Works Reconstruction of Kuntau Road	350,000.00	350,000.00	-	350,000.00	-	1.00
023400100100	Ministry of Works Construction of Dorawar Yan Kifi & Other Roads network at Rijiyar Zaki, Ungogo LGA	837,937.85	850,000.00	-	850,000.00	12,062.15	0.99
023400100100	Ministry of Works Construction of Guda Abdullahi Road, Farm Center in Tarauni	1,200,000.00	300,000.00	-	300,000.00	(900,000.00)	4.00
023400100100	Ministry of Works Construction of Naibawa Yanlema- Wailari - Kwarin Goje - Dantsinke Road	-	340,000.00	-	340,000.00	340,000.00	-
023400100100	Ministry of Works Construction of Road behind WRECA – Yusuf Maitama Sule University Road	-	300,000.00	-	300,000.00	300,000.00	-
023400100100	Ministry of Works Rehabilitation of Road Network Vlc Estate Along Gwarzo Road	-	250,000.00	-	250,000.00	250,000.00	-
023400100100	Ministry of Works Construction of Doka - Riruwal road Doguwa LGA	-	300,000.00	-	300,000.00	300,000.00	-
023400100100	Ministry of Works Construction of Rafin Kuka - Shagari Quarters - Sabuwar Gandu Road	-	200,000.00	-	200,000.00	200,000.00	-
023400100100	Ministry of Works Reconstruction of 2 No (4 x 4.5m, 10 cells and 4 x 4m & 8 Cells Multi Cells Box Culvert) Along Shanono - Kundila - Tsaure Road in Shanono Local Government Area	193,108.01	200,000.00	80,000.00	280,000.00	86,891.99	0.69
023400100100	Ministry of Works Rehabilitation of R/Lemo Road Network	439,994.20	200,000.00	-	200,000.00	(239,994.20)	2.20
023400100100	Ministry of Works Erosion Control along Tiga - Rurum Road Near Tiga Dam Spillway Area	-	150,000.00	-	150,000.00	150,000.00	-
023400100100	Ministry of Works Maintenance Of Flyovers And Underpasses	-	150,000.00	-	150,000.00	150,000.00	-
023400100100	Ministry of Works Construction of Road From Kwanar Gammawa - Gammawa Town, Gezawa LGA	138,929.57	150,000.00	-	150,000.00	11,070.43	0.93
023400100100	Ministry of Works Completion of Pedestrian Steel Bridges at Kurna Babban Layi, Kurna Makaranta & Kandahar	504,868.26	117,415.96	-	117,415.96	(387,452.31)	4.30
023400100100	Ministry of Works Re-Construction of Failed culverts along Takai - Kiyarda - Birnin Bako Road, Takai LGA	-	105,000.00	-	105,000.00	105,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Erosion control at Panshekara/Sabon Titi Underpass	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction Karaye Emirate Township Roads	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Kanye - Kabo - Dugabau Road	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Kwanar Malam Tukur - Kuli, Bebeji LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Ibrahim Taiwo Road - Singer Market - Murtala Muhammad Way	-	100,000.00	1,100,000.00	1,200,000.00	1,200,000.00	-
023400100100	Ministry of Works Construction of road from Minjibir - Ungogo Road in Ungogo/Minjibir LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Dorayi Rehabilitation Center - Tunga - Bypass Road, Gwale LGA (House Resolution)	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Minjibir - Tsakuwa - Larabar Narogo Road in Minjibir LGA	68,795.35	100,000.00	-	100,000.00	31,204.65	0.69
023400100100	Ministry of Works Construction of covered sewage conduit along JAKARA-GOGAU RIVER (Wuju-Wuju Road)	15,144.45	100,000.00	-	100,000.00	84,855.55	0.15
023400100100	Ministry of Works Construction of Asphaltic Concrete Surfacing from Gidan Maza - W/bypass - Kambotso Road:	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Rafin Yabiwa (Danhajiya) 10- Cell Box Culvert in Minjibir LGA	44,056.15	92,000.00	-	92,000.00	47,943.85	0.48
023400100100	Ministry of Works Construction of Drainage and Slabs at Dan Agundi Ward	-	40,000.00	-	40,000.00	40,000.00	-
023400100100	Ministry of Works Construction of 2No. 4m x 3.5m Multi-cell Box Culverts at Rafin Gora and Rafin Zur in Yalwa Ward, Rano LGA	-	80,000.00	-	80,000.00	80,000.00	-
023400100100	Ministry of Works Construction of Drainage and slabs at Lokon Famfo - Dan Agundi - Indabawa Quarters in Kano Municipal LGA	42,485.61	70,000.00	-	70,000.00	27,514.39	0.61
023400100100	Ministry of Works Repair of Erosion menace at Garanga Bridge, Bunkure LGA	-	87,000.00	-	87,000.00	87,000.00	-
023400100100	Ministry of Works Construction of Road from Rano Town - Saji - Dila Market	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of Burum - Burum - Rufan - Dariya - Kasuwar Dalawa - Saya Saya Road	-	85,000.00	-	85,000.00	85,000.00	-
023400100100	Ministry of Works Design of Wapa Interchange Road in Fagge LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Design of Kofar Mazugal interchange in Dala LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of Darki Market - Darki - Acika Road	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Rehabilitation Of Dambazau Bridge In Takai Lga	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of Muhalli - Rijiyar Zaki - Police Station Road	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Emergency Intervention at the Location of 2No. Culverts at Gurdo Village along Bichi - Gwarzo Road	-	31,000.00	-	31,000.00	31,000.00	-
023400100100	Ministry of Works Maintenance of Pedestrian Steel Bridges at Various Locations	-	30,000.00	-	30,000.00	30,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Rehabilitation Of Bayero Soil Road & Provision Of Off Ramp Road To Link Zoo Road	-	30,000.00	-	30,000.00	30,000.00	-
023400100100	Ministry of Works Construction of Double Cell Armco Culvert At Kwarin Hago Along Dawakin Tofa - Dawanau Road	22,627.19	25,000.00	-	25,000.00	2,372.81	0.91
023400100100	Ministry of Works Erosion Control at Nigeria Air Force Base	-	10,000.00	-	10,000.00	10,000.00	-
023400100100	Ministry of Works Repairs/Replacement & Installation of Steel Guardrails along Katsina Road	4,119.51	50,000.00	-	50,000.00	45,880.49	0.08
023400100100	Ministry of Works Construction of Cast Pipe Culvert behind Fire Service adjacent to Rail line and Emergency Bracket at BUK Road by Gidan Murtala.	-	5,000.00	-	5,000.00	5,000.00	-
023400100100	Ministry of Works Construction of Culvert along Minjibir - Hayin Agalawa Road	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of 3km road from T/Wada -Yayande in T/Wada LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Rehabilitation And Asphalt overlay of Karfi - Bunkure - Rano - Kibilya - Saya Saya - Burum Burum - Sumaila - Kwanar Sumaila Road	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Rehabilitation of Rogo - Gwangwan Bridge in Rogo Local Government Area	-	150,000.00	-	150,000.00	150,000.00	-
023400100100	Ministry of Works Construction of Bridge from Tamburawa Ward-Hausawa Ward in D/Kudu Local Government (House Resolution)	-	80,000.00	30,000.00	110,000.00	110,000.00	-
023400100100	Ministry of Works Rehabilitation of Bridge linking Tudun Kaya to Unguwar Alhazai in Karaye Local Government Area (House Resolution)	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of Road from Kuru Police Station- Kadeneji Ba'awa-Jajaye-Tsamiya boarder - Rogo in Kuru and Rogo Local Government (House Resolution)	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of Road from Rawun - Gani - Sitti - Massu - Gomo - Dabar Baga in Sumaila LGA (House Resolution)	-	300,000.00	-	300,000.00	300,000.00	-
023400100100	Ministry of Works Construction of Road from Hamdala - Benan Zawarewa in Nassarawa LGA	-	130,000.00	-	130,000.00	130,000.00	-
023400100100	Ministry of Works Construction of 500m Coast Surface Dressed Road 1000M Block Work Drainage and Vehicle crossing Slabs at Burum Burum Township Road in T/Wada LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Reconstruction of Garum Mallam Juma'at Mosque	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Airport Gate - Triumph (Round About) - M M Flyover - KSIP Round About (Ahmadu Bello Way)	4,940,202.83	3,011,756.28	-	3,011,756.28	(1,928,446.55)	1.64
023400100100	Ministry of Works Airport Junction - Ashton Road - Airport Road - Club Road - Murtala Mohammad Way (Round About)	5,111,089.14	3,028,905.43	-	3,028,905.43	(2,082,183.72)	1.69
023400100100	Ministry of Works Murtala Muhammad Way ( Club Road R/About) - Bompai Road (Central Hotel) - Audu Bako Way (Magwan Road) - State Road Junction	1,892,559.55	1,762,042.69	-	1,762,042.69	(130,516.86)	1.07
023400100100	Ministry of Works Sharada Road (Dan-Agundi) - Panshekara Underpass Road	4,314,840.16	3,307,150.69	-	3,307,150.69	(1,007,689.47)	1.30



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works	Government House (Round About) - Sabo Bakin Zuwo Road - Maiduguri Road Junction	575,324.02	1,193,716.00	-	1,193,716.00	618,391.98	0.48
023400100100	Ministry of Works	Muhammadu Buhari Way (Kabuga Underpass-Katsina Road Underpass)	2,877,247.59	2,375,263.55	-	2,375,263.55	(501,984.05)	1.21
023400100100	Ministry of Works	Construction of road From Kahu – Tarai in Kibiya LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Construction of road from Dambatta – Zakirai – Marke – Maiyawa -Maifaru- Larabar Takuya -Gidan Kanya -Kore- Maihura in Danbatta LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Construction of Zogarawa – Gogel road in Warawa LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Construction of Road from Kiru to Maraku to Kyarana.	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Road Construction from Rimin Gado to Yango - Kazar dawa - Gwarzo Road	-	300,000.00	-	300,000.00	300,000.00	-
023400100100	Ministry of Works	Construction of Road Gawuna behind School Nassarawa Local Government	-	70,000.00	-	70,000.00	70,000.00	-
023400100100	Ministry of Works	Construction of 300mtrs Gama Link Road	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Construction of Sabuwar Unguwa Bridge in Rano town	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Construction of Drainage from Aisami – Ayagi in Dala Local Government	208,833.45	300,000.00	-	300,000.00	91,166.55	0.70
023400100100	Ministry of Works	Construction of road and Drainage from Kwanar Mai Ishiriniya – Yan'yashi in Gobirawa ward, Dala LGA	-	200,000.00	-	200,000.00	200,000.00	-
023400100100	Ministry of Works	Construction of Drainage and 6 culvert at Dagar in Gabasawa LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Construction of Tarred Road from Eastern Bye-Pass (Chula F/s), to Jarkuka to Rabawa to Gidan Kwano to Malamai to Tsamiyar Babba in Gezawa Local Government	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Construction of Mini Bridge at Hauren Balagulinking Yakasai B	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Construction of Drainage at Farawa Mai kwaru, Farawa Legislative quarters in Kumbotso LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Construction of from Zuwachiki Housing Estate - Unguwar Kwari - Samegu - Madobi Road - Dan bare Primary - BUK new site in Kumbotso LGA	1,020,000.00	400,000.00	1,000,000.00	1,400,000.00	380,000.00	0.73
023400100100	Ministry of Works	Rehabilitation of Alhaji Ammani Inuwa Road in Fagge LGA	-	40,000.00	-	40,000.00	40,000.00	-
023400100100	Ministry of Works	Expansion of Katsina road from Baban Gwari Round about - Miltara including RC pedestrian Bridges	9,909,681.99	4,000,000.00	6,000,000.00	10,000,000.00	90,318.01	0.99
023400100100	Ministry of Works	Construction of Road from Kwanar Sarina – Sarina in Garko LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Construction of Jumaat Mosque at Danmarke Babbar ruga in Makoda LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works	Construction of Road from Wailare – Gagarawa – Yallada – Kwarkiya in Makoda LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works	Construction of Muhammadu Sunusi II road Yankatako by Dantsinke, in Tarauni LGA	-	70,000.00	-	70,000.00	70,000.00	-



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Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Construction of jajaye - Half Bridge in Rogo LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of road from Kwanar Diso – Gwale Yan alewa – Sabon Titi Dandago	-	50,000.00	(50,000.00)	-	-	#DIV/0!
023400100100	Ministry of Works Construction of Road from Adua Junction Hadejia Road - former Honorable Speaker House Abdul'azeez Garba Gafasa in Jigirya Nassarawa LGA	151,727.97	50,000.00	-	50,000.00	(101,727.97)	3.03
023400100100	Ministry of Works Construction of roads from Ungogo to Minjibir	-	200,000.00	-	200,000.00	200,000.00	-
023400100100	Ministry of Works Construction of road From Kafin Maiyaki -Badafi – Bargi in Kuru LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of big concrete drainage channel along Kunza streams starting from the backyard of Late Alh. Yahaya round residence downward through Unguwar Maigaranima to Kano -Zaria express road	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of Kwanar Jaba - Jaba Bridge, Kwanar Jaba - Kasuwar Takarito Gidan Hajjiya Kulu Road - Yanka - Kasuwar Gama - Prof Talatu Musa Garba Road	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Tunga Road – Dorayi Karama in Gwale Local Government	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Road from First Gate, Janbulo – Yamadawa linking Second Gate in Gwale LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Drainage from Unguwar Bello Transformer – Bayan gidan Sarki Dutse in Gwale LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of Road from Yan'lalle to Salanta	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of road from Sumaila- Kargo – Bingi - Kanawa	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of road from Sumaila - Garfa	-	10,000.00	-	10,000.00	10,000.00	-
023400100100	Ministry of Works Construction of Road from Gaya – Balare – Zakirai in Gabasawa LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of Kamanda Bridge at Dan Soshiya in Kuru LGA	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of road network from Bagwai Central Market – Kwanar Danga in Bagwai LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Road from Kwanar Buda – Dal in Garko LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Road from Naibawa Yan Awaki – Danhassan Junction – Zaria Road Peugeot Automobile in Tarauni LGA	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Danja Township Road	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Construction of Road from Kwanar Jega Clinic Sheka acilafiya - sheka baranda - sheka karshen kwalla	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works Construction of road from Bypass Kwanar Yan shana - Yanshana - Yan Gizo - Limawa	-	50,000.00	-	50,000.00	50,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works Construction of road from Kwanar Yashi Farawa babban layi - Gerawa - Tsamiya - Mai Allo	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works RECONSTRUCTION OF THE ROAD NETWORK IN GWALE LOCAL GOVERNMENT AREA	401,000.00	-	511,742.22	511,742.22	110,742.22	0.78
023400100100	Ministry of Works Ratification of approval for the proposed completion of community clinic, renovation of mosque and resident doctor's house at danladi nasidi housing estate	57,884.28	-	193,000.00	193,000.00	135,115.72	0.30
023400100100	Ministry of Works Ratification of approval for the proposed construction of one storey dakin amarya and access road to the event hall at emir's palace, phase i	-	-	179,891.18	179,891.18	179,891.18	-
023400100100	Ministry of Works Ratification of approval for the renovation Works at Kano Educational Resources Department (KERD) - Hon. Commissioner Works	29,520.74	-	375,035.23	375,035.23	345,514.49	0.08
023400100100	Ministry of Works Maintenance of Power Generating Sets at Various MDAs	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Electrification of Projects in Kwankwasiya, Bandirawa, and Amana Cities in Kano State	1,009,621.85	1,000,000.00	-	1,000,000.00	(9,621.85)	1.01
023400100100	Ministry of Works MINOR OVERHAULING OF THE EXISTING CAT 310KVA & 200KVA GEN SETS AT GOVERNOR'S LODGE ASOKORO, ABUJA INCLUDING OTHER RELATED MECHANICAL/ELECTRICAL WORKS	-	25,000.00	-	25,000.00	25,000.00	-
023400100100	Ministry of Works PROCUREMENT OF NEW TROLLEY AND REPAIR OF HEAVY DUTY OVERHEAD CRANE AT SHARADA CENTRAL WORKSHOP	-	1,082.56	-	1,082.56	1,082.56	-
023400100100	Ministry of Works PROVISION OF STREET LIGHTS AT SHAIK JA'AFAR MAHMUD ADAM HOUSING ESTATE	-	37,500.00	-	37,500.00	37,500.00	-
023400100100	Ministry of Works MAINTENANCE MANAGEMENT SERVICES MECHANICAL/ELECTRICAL WORKS	-	10,000.00	-	10,000.00	10,000.00	-
023400100100	Ministry of Works PROVISION AN INSTALLATION OF SOLAR STREET LIGHTS ON 5KM DUAL CARRIAGE WAY IN 44 LGA.	756,091.61	800,000.00	-	800,000.00	43,908.39	0.95
023400100100	Ministry of Works PROVISION OF WORKSHOP TOOLS AND CONSUMABLES	-	1,237.50	-	1,237.50	1,237.50	-
023400100100	Ministry of Works MAJOR OVERHAULING OF THE EXISTING 4 NOS SKY WORKERS AT SHARADA	-	75,000.00	-	75,000.00	75,000.00	-
023400100100	Ministry of Works Provision/ Maintenance of Street and Traffic Lights	-	100,000.00	-	100,000.00	100,000.00	-
023400100100	Ministry of Works Provision of All in one Solar Street Light Across the State	2,689,299.87	2,000,000.00	-	2,000,000.00	(689,299.87)	1.34
023400100100	Ministry of Works INSTALLATION OF TRAFFIC LIGHT AT VARIOUS LOCATIONS	-	187,500.00	-	187,500.00	187,500.00	-
023400100100	Ministry of Works INSTALLATION OF ALL-IN-ONE STREETLIGHT AT VARIOUS LOCATIONS	-	50,000.00	-	50,000.00	50,000.00	-
023400100100	Ministry of Works ALL IN ONE SOLAR STREETLIGHT INSTALLATION AT AYAGI QUARTERS AND ITS NEIGHBORHOOD	-	-	63,334.70	63,334.70	63,334.70	-
023400100100	Ministry of Works SUPPLY AND RETROFIT INSTALLATION OF ANTI-THEFT INTEGRATED SOLAR POWERED STREETLIGHT (PHASE II)	4,500,000.00	-	6,002,228.09	6,002,228.09	1,502,228.09	0.75
023400100100	Ministry of Works SUPPLY AND INSTALLATION OF 800KVA GEN SET FOR KUSALLAH WATER TREATMENT PLANT	269,786.00	-	283,692.50	283,692.50	13,906.50	0.95



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023400100100	Ministry of Works SUPPLY AND INSTALATTION OF 500KVA GENERATING SET AT MURTALA SPECIALIST HOSPITAL	142,989.02	-	150,332.45	150,332.45	7,343.43	0.95
023400100100	Ministry of Works SUPPLY AND INSTALLATION OF ELAVATOR AT GIDAN MURTALA AND ADD BAYERO, KANO	349,292.11	-	390,361.73	390,361.73	41,069.62	0.89
023400100100	Ministry of Works 4-WAY INTERSECTION WIRELESS SOLAR TRAFFIC LIGHT SYSTEM SOLAR POWERED TRAFFIC LIGHTS ACROSS KANO METROPOLITAN UNDER URBAN RENEWAL PROGRAM	3,242,909.93	-	4,596,331.81	4,596,331.81	1,353,421.88	0.71
023400100100	Ministry of Works SUPPLY AND RETROFIT INSTALLATION OF ANTI-THEFT INTEGRATED SOLAR POWERED STREETLIGHT (PHASE III)	6,432,800.00	-	7,585,789.05	7,585,789.05	1,152,989.05	0.85
023400100100	Ministry of Works SUPPLY AND INSTALLATION OF AUTOMATION INTELLIGENCE SURVALANCE	-	-	203,576.85	203,576.85	203,576.85	-
023400200100	Housing Corporation Procurement of Land from the owners for the purpose of construction of low cost Houses	-	68,600.85	(68,600.85)	-	-	#DIV/0!
023400200100	Housing Corporation Re-Development of Shopping Complex at Jaoji, Zaria Road by HOUSING CORPORATION	-	250,000.00	(250,000.00)	-	-	#DIV/0!
023400200100	Housing Corporation Re-Development of Shopping Complex at Kabuga by PPP	-	25,000.00	(25,000.00)	-	-	#DIV/0!
023400200100	Housing Corporation Establishment of New Housing Estate at Zara in Kumbotso LGA by HOUSING CORPORATION	-	1,500,000.00	(1,500,000.00)	-	-	#DIV/0!
023400200100	Housing Corporation Construction of New Housing Estate at Madinawa(100 units Affordable \Houses) to be funded by Depositors	-	200,000.00	(200,000.00)	-	-	#DIV/0!
023400200100	Housing Corporation Construction of Residential and Commercial Shops at Gold Coast Sabon Gari New Road Kano	-	360,000.00	(360,000.00)	-	-	#DIV/0!
023400200100	Housing Corporation Acquisition of Land for Residential and commercial Building	-	100,000.00	(100,000.00)	-	-	#DIV/0!
023400200100	Housing Corporation Re-Development of Zoo road and Tarauni Shopping complex	-	50,000.00	(50,000.00)	-	-	#DIV/0!
023400400100	Kano State Road Maintenance Agency (KARMA) Purchase of Roads Maintenance Equipment	-	400,000.00	-	400,000.00	400,000.00	-
023400400100	Kano State Road Maintenance Agency (KARMA) Repairs of Road Maintenance Equipment	-	50,000.00	-	50,000.00	50,000.00	-
023400400100	Kano State Road Maintenance Agency (KARMA) Maitainance / Rehabilitation / Repairs of Roads	2,043,369.64	2,281,000.60	-	2,281,000.60	237,630.96	0.90
023400400100	Kano State Road Maintenance Agency (KARMA) Purchase of Asphalt & Quarry Plant Equipments	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1.00
023400400100	Kano State Road Maintenance Agency (KARMA) Construction Maintenance and Clearance of Drainage, Colverts & Bridges	278,822.92	450,000.00	-	450,000.00	171,177.08	0.62
023400400100	Kano State Road Maintenance Agency (KARMA) Construction and Maitenance of Inter-locking tiles / Walkways and lungu kal - kal	-	200,000.00	-	200,000.00	200,000.00	-
023403900100	Kano State Fire Service PURCHASE MOTOR CYCLES	-	10,000.00	-	10,000.00	10,000.00	-
023403900100	Kano State Fire Service PURCHASE OF 1NO TOYOTA HILUX MOTOR VEHICLES	-	35,000.00	-	35,000.00	35,000.00	-
023403900100	Kano State Fire Service PURCHASE OF TRUCKS	-	10,000.00	-	10,000.00	10,000.00	-
023403900100	Kano State Fire Service PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	3,000.00	-	3,000.00	3,000.00	-



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Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023403900100	Kano State Fire Service PURCHASE OF COMPUTER PRINTERS	-	3,000.00	-	3,000.00	3,000.00	-
023403900100	Kano State Fire Service PURCHASE OF FIRE FIGHTING EQUIPMENT	-	16,000.00	-	16,000.00	16,000.00	-
023403900100	Kano State Fire Service CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	50,000.00	-	50,000.00	50,000.00	-
023403900100	Kano State Fire Service REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	15,000.00	-	15,000.00	15,000.00	-
023403900100	Kano State Fire Service PURCHASE OF 1NO HEAVY MACHINE FOR PUMPING WATER	-	20,000.00	-	20,000.00	20,000.00	-
023600100100	Ministry of Tourism & Culture Sensitization/visitation tour on climate change across 44 LGA in the State (Climate Response)	-	50,000.00	-	50,000.00	50,000.00	-
023600100100	Ministry of Tourism & Culture Completion of construction of office block	-	10,000.00	-	10,000.00	10,000.00	-
023600100100	Ministry of Tourism & Culture Purchase of 30 No of furniture for the Headquarter	-	100,000.00	-	100,000.00	100,000.00	-
023600100100	Ministry of Tourism & Culture Purchase of Computer Software	-	10,000.00	-	10,000.00	10,000.00	-
023600100100	Ministry of Tourism & Culture Purchase of 5No Computers	-	5,000.00	-	5,000.00	5,000.00	-
023600100100	Ministry of Tourism & Culture Research Project on Kano State Tourism and Economic Growth	-	20,000.00	-	20,000.00	20,000.00	-
023600100100	Ministry of Tourism & Culture Purchase of Office Furniture across 44LGAs	-	50,000.00	-	50,000.00	50,000.00	-
023600100100	Ministry of Tourism & Culture Purchase of residential furniture	-	100,000.00	-	100,000.00	100,000.00	-
023600100100	Ministry of Tourism & Culture Rehabilitation of Gidan Makama Museum	-	40,000.00	-	40,000.00	40,000.00	-
023600100100	Ministry of Tourism & Culture revival and resourcetation of tourism committee(other capital )	-	10,000.00	-	10,000.00	10,000.00	-
023600100100	Ministry of Tourism & Culture feshing Festival at Taraba State	-	5,000.00	-	5,000.00	5,000.00	-
023600300100	History & Culture Bureau Procurement of Furniture and General working Materials for Botanical Garden(climate Reserved respond)	-	35,000.00	-	35,000.00	35,000.00	-
023600300100	History & Culture Bureau Development and Construction of walk ways at Botanical Garden	-	15,000.00	-	15,000.00	15,000.00	-
023600300100	History & Culture Bureau Conservation of Hausa Indegineuos Trees(climate Reserved respond)	-	15,000.00	-	15,000.00	15,000.00	-
023600300100	History & Culture Bureau Sensitazation, awareness, jingles production and committees Refreshment and Honourarian to ensure preservation of Historical Sites and Monuments (Climate Reserved respond)	-	40,000.00	-	40,000.00	40,000.00	-
023600300100	History & Culture Bureau Purchase of computers and Digital Camera	-	20,000.00	-	20,000.00	20,000.00	-
023600300100	History & Culture Bureau Upgrade/Renovation of open air theater at sani mainagge	37,910.00	50,000.00	-	50,000.00	12,090.00	0.76
023600300100	History & Culture Bureau Development/Provision of Fuctional Website	-	1,200.00	-	1,200.00	1,200.00	-
023600300100	History & Culture Bureau Contruction of Office Building, Solar Power System and Borehole at Botanical Garden	-	70,000.00	-	70,000.00	70,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
023600300100	History & Culture Bureau General Renovation/upgarde of Gidan Dan Hausa	55,120.09	250,000.00	-	250,000.00	194,879.91	0.22
023600300100	History & Culture Bureau Construction of 3No. Toilets	-	15,000.00	-	15,000.00	15,000.00	-
023600300100	History & Culture Bureau Fencing / Upgrade of Dafa Hill	-	100,000.00	-	100,000.00	100,000.00	-
023600300100	History & Culture Bureau Construction of Cultural/ Crafts market	-	30,000.00	-	30,000.00	30,000.00	-
023600300100	History & Culture Bureau Upgrade of Gidan- Bi Minista	-	80,000.00	-	80,000.00	80,000.00	-
023600300100	History & Culture Bureau Publication - General	-	40,000.00	-	40,000.00	40,000.00	-
023600300100	History & Culture Bureau Archeological and Geographical Research on Santolo Hill, K Yar-ƙwando, Danmadānho and other associated Sites (climate Reserved respond)	-	20,000.00	-	20,000.00	20,000.00	-
023600300100	History & Culture Bureau Historical Reserch on Osnomestic Studies on ward, Villages and Town with walls (climate Reserved respond)	-	10,000.00	-	10,000.00	10,000.00	-
023600300100	History & Culture Bureau Fencing / Upgrade of Santalo Hill(climate Reserved respond)	-	100,000.00	-	100,000.00	100,000.00	-
023600300100	History & Culture Bureau National Cultural Festival, Abuja	-	50,000.00	-	50,000.00	50,000.00	-
023600300100	History & Culture Bureau National Festival of Arts and Culture	-	30,000.00	-	30,000.00	30,000.00	-
023600300100	History & Culture Bureau State Arts and Culture Festival	-	50,000.00	-	50,000.00	50,000.00	-
023600300100	History & Culture Bureau International Arts and Culture Exhibition	-	50,000.00	-	50,000.00	50,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Purchase of computers	-	3,000.00	-	3,000.00	3,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Construction of wall fencing	-	50,000.00	-	50,000.00	50,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Rehabilitation / Repairs of zoo open theater	-	25,000.00	-	25,000.00	25,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Modernization of enclosures	-	31,538.88	-	31,538.88	31,538.88	-
023605400100	Zoological & Wild Life Mgt. Agency Purchase of Motor cycles	-	32,000.00	-	32,000.00	32,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Construction of fish Aquarium for researchers	-	60,000.00	-	60,000.00	60,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Construction of Walkways/interlocks	-	25,000.00	-	25,000.00	25,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Construction of Modern Amusement Park	-	167,454.17	-	167,454.17	167,454.17	-
023605400100	Zoological & Wild Life Mgt. Agency Purchase/restocking of Wild animals	-	60,000.00	-	60,000.00	60,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Rehabilitation/Repairs of Staff outpost stations at Falgore Game Reserve	-	50,000.00	-	50,000.00	50,000.00	-
023605400100	Zoological & Wild Life Mgt. Agency Purchase of egg incubator	-	3,000.00	-	3,000.00	3,000.00	-



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023605400100	Zoological & Wild Life Mgt. Agency						
	Rehabilitation of pavilion Tents	-	25,000.00	-	25,000.00	25,000.00	-
023800100100	Ministry of Planning & Budget						
	Purchase Of Office Equipment	16,479.75	150,000.00	-	150,000.00	133,520.25	0.11
023800100100	Ministry of Planning & Budget						
	Capital Commitment (Planning Reserve)	3,523,727.36	1,650,000.00	2,500,000.00	4,150,000.00	626,272.64	0.85
023800100100	Ministry of Planning & Budget						
	Dev. Of Capital Assets (Planning Reserve)	4,000,000.00	1,650,000.00	2,493,415.15	4,143,415.15	143,415.15	0.97
023800100100	Ministry of Planning & Budget						
	S D G's Conditional Grant Scheme	-	1,200,000.00	-	1,200,000.00	1,200,000.00	-
023800100100	Ministry of Planning & Budget						
	Provision of Special Intervention Projects In Some LGAs (House Members)	1,950,868.44	2,000,000.00	-	2,000,000.00	49,131.56	0.98
023800100100	Ministry of Planning & Budget						
	Open Governors Partners (OGP)	-	50,000.00	-	50,000.00	50,000.00	-
023800100100	Ministry of Planning & Budget						
	Create Nutrition Desk And Incorporate Nutrition Objectives Into MDAs' Development Policies, Plans And Programmes.	-	25,000.00	-	25,000.00	25,000.00	-
023800100100	Ministry of Planning & Budget						
	Advocate, Produce And Disseminate State Policy On Food And Nutrition And The Strategic Plan At The State And Local Government Levels	30,615.60	40,000.00	-	40,000.00	9,384.40	0.77
023800100100	Ministry of Planning & Budget						
	Conduct Of Annual Sector Performance Review	-	50,000.00	-	50,000.00	50,000.00	-
023800100100	Ministry of Planning & Budget						
	Review of Kano State Development Plan	-	150,000.00	-	150,000.00	150,000.00	-
023800100100	Ministry of Planning & Budget						
	MTSS Review	-	50,000.00	-	50,000.00	50,000.00	-
023800100100	Ministry of Planning & Budget						
	N-Cares Projects	1,326,462.12	5,020,844.13	-	5,020,844.13	3,694,382.01	0.26
023800100100	Ministry of Planning & Budget						
	Annual Operatinal Plan	-	30,000.00	-	30,000.00	30,000.00	-
023800100100	Ministry of Planning & Budget						
	Budget Management and Control	-	80,000.00	-	80,000.00	80,000.00	-
023800100100	Ministry of Planning & Budget						
	Social Investment Programme (Socu)	-	100,000.00	-	100,000.00	100,000.00	-
023800100100	Ministry of Planning & Budget						
	Coordination of Policy Development	-	10,000.00	-	10,000.00	10,000.00	-
023800100100	Ministry of Planning & Budget						
	Conduct of Stake-holders meeting on reserch policy coordination	-	10,000.00	-	10,000.00	10,000.00	-
023800100100	Ministry of Planning & Budget						
	Routine Monitoring Exercise	-	15,000.00	-	15,000.00	15,000.00	-
023800100100	Ministry of Planning & Budget						
	Conduct of Annual Assessment	-	20,000.00	-	20,000.00	20,000.00	-
023800100100	Ministry of Planning & Budget						
	Coordination of Social investment programmes (update/expansion of Social register and Cash transfer)	-	400,000.00	150,000.00	550,000.00	550,000.00	-
023900100100	Ministry of Housing Development						
	Construction of Ministry of Housing Headquarter along Zaria Road	468,195.76	-	630,000.00	630,000.00	161,804.24	0.74
023900100100	Ministry of Housing Development						
	Construction of Islamiyya School at Kwankwasiyya City	29,575.47	-	40,000.00	40,000.00	10,424.53	0.74
023900100100	Ministry of Housing Development						
	Construction of Kano State Housing corporation headquarter at Kwankwasiyya City	109,471.51	-	150,000.00	150,000.00	40,528.49	0.73



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023900100100	Ministry of Housing Development	-	-	40,000.00	40,000.00	40,000.00	-
023900100100	Ministry of Housing Development	86,889.22	-	200,000.00	200,000.00	111,110.78	0.44
023900100100	Ministry of Housing Development	-	-	120,000.00	120,000.00	120,000.00	-
023900100100	Ministry of Housing Development	-	-	320,000.00	320,000.00	320,000.00	-
023900200100	Housing Corporation	-	-	68,600.85	68,600.85	68,600.85	-
023900200100	Housing Corporation	-	-	150,000.00	150,000.00	150,000.00	-
023900200100	Housing Corporation	-	-	25,000.00	25,000.00	25,000.00	-
023900200100	Housing Corporation	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-
023900200100	Housing Corporation	-	-	100,000.00	100,000.00	100,000.00	-
023900200100	Housing Corporation	-	-	160,000.00	160,000.00	160,000.00	-
023900200100	Housing Corporation	-	-	100,000.00	100,000.00	100,000.00	-
023900200100	Housing Corporation	-	-	50,000.00	50,000.00	50,000.00	-
025200100100	Ministry of Water Resources	2,203,600.60	1,000,000.00	2,000,000.00	3,000,000.00	796,399.40	0.73
025200100100	Ministry of Water Resources	-	1,000,000.00	(1,000,000.00)	-	-	#DIV/0!
025200100100	Ministry of Water Resources	80,000.00	200,000.00	-	200,000.00	120,000.00	0.40
025200100100	Ministry of Water Resources	4,000.00	4,000.00	-	4,000.00	-	1.00
025200100100	Ministry of Water Resources	2,500,000.00	300,000.00	2,700,000.00	3,000,000.00	500,000.00	0.83
025200100100	Ministry of Water Resources	-	400,000.00	(400,000.00)	-	-	-
025200100100	Ministry of Water Resources	15,000.00	27,000.00	-	27,000.00	12,000.00	0.56
025200100100	Ministry of Water Resources	-	50,000.00	(50,000.00)	-	-	-
025200100100	Ministry of Water Resources	40,000.00	100,000.00	-	100,000.00	60,000.00	0.40
025200100100	Ministry of Water Resources	23,000.00	50,000.00	-	50,000.00	27,000.00	0.46
025200100100	Ministry of Water Resources	1,500,000.00	2,000,000.00	1,100,000.00	3,100,000.00	1,600,000.00	0.48
025200100100	Ministry of Water Resources	150,000.00	-	1,200,000.00	1,200,000.00	1,050,000.00	0.13



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
025200100100	Ministry of Water Resources Re - inforcement of Trunks Main and Reticulation System	225,457.28	500,000.00	-	500,000.00	274,542.72	0.45
025200100100	Ministry of Water Resources Construction of New 90mid Water Treatment Plant at Wudil	89,000.00	116,000.00	-	116,000.00	27,000.00	0.77
025200100100	Ministry of Water Resources Wall Fencing of Water Works	800.00	1,000.00	-	1,000.00	200.00	0.80
025200100100	Ministry of Water Resources Construction of New Water Reservoir at Bompai Rock reservoir will serve major part of Nassarawa and neighbouring LGAs	-	20,100.00	(20,100.00)	-	-	-
025200100100	Ministry of Water Resources Regional Water Schemes	1,334,528.46	800,000.00	700,000.00	1,500,000.00	165,471.54	0.89
025200100100	Ministry of Water Resources Construction of Tiga - Rano New Pipe line	120,000.00	250,000.00	-	250,000.00	130,000.00	0.48
025200100100	Ministry of Water Resources Community Managed Small Town Water Supply Borehole and Tubewell Based Water Supply Schemes:	27,000.00	50,000.00	-	50,000.00	23,000.00	0.54
025200100100	Ministry of Water Resources Construction of Solar and Generator Powered Borehole Schemes across the 44 LGAs	512,939.38	250,000.00	-	250,000.00	(262,939.38)	2.05
025200100100	Ministry of Water Resources Rehabilitation of Existing Dams	320,810.22	250,000.00	-	250,000.00	(70,810.22)	1.28
025200100100	Ministry of Water Resources Construction Provision of New Dam (Kantama)	10,000.00	300,000.00	(290,000.00)	10,000.00	-	1.00
025200100100	Ministry of Water Resources Construction and development of new irrigation schemes	-	100,000.00	(100,000.00)	-	-	-
025200100100	Ministry of Water Resources Construction of 11 Earth Dams Across the State	200,000.00	100,000.00	1,100,000.00	1,200,000.00	1,000,000.00	-
025200100100	Ministry of Water Resources Rehabilitation of existing Irrigation Facilities	-	150,000.00	(150,000.00)	-	-	-
025200100100	Ministry of Water Resources NUT.1. Promote increased production of nutritious value chain crops products across the State (cereals, legums, fruits,tubers, and vegetables)	5,000.00	10,000.00	-	10,000.00	5,000.00	0.50
025200100100	Ministry of Water Resources NUT.1. Rehabilitation of Irrigation Facility for for farming all year round for production of nutritious food in the State on improved food security	-	25,000.00	(25,000.00)	-	-	-
025200100100	Ministry of Water Resources NUT.4. Conduct sensitization programmes to farmers across three senatorial districts to harness irrigation farming to curtail the problem of food insecurity in the State.	-	25,000.00	(25,000.00)	-	-	-
025200100100	Ministry of Water Resources Hydrological Electrical Power Station	-	1,000.00	(1,000.00)	-	-	-
025200100100	Ministry of Water Resources Publication Of Hydrological & Metrological Water Quality Report	800.00	1,000.00	-	1,000.00	200.00	0.80
025200100100	Ministry of Water Resources Procurement & Installation of Hydrology Equipment: Filter /Recorder Housing For Hydro Staff, Gauging & Automatic Water Level Recorder	6,000.00	15,000.00	-	15,000.00	9,000.00	0.40
025200100100	Ministry of Water Resources Integrated Water Resources Management(River channel clearance/desilting	-	30,000.00	(30,000.00)	-	-	-
025210100100	Kano State Water Board Purchase of Motor Vehicles	-	38,000.00	-	38,000.00	38,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
025210100100	Kano State Water Board Monitoring and sensitization of WASH activities in urban and semi-urban	-	10,000.00	-	10,000.00	10,000.00	-
025210100100	Kano State Water Board Purchase of Office Furniture & Fittings	-	20,000.00	-	20,000.00	20,000.00	-
025210100100	Kano State Water Board Procurement of Water Treatment Chemicals	1,348,015.48	1,677,650.00	-	1,677,650.00	329,634.52	0.80
025210100100	Kano State Water Board Purchase of Computers, Printers & Other IT Equipments	-	10,000.00	-	10,000.00	10,000.00	-
025210100100	Kano State Water Board Rehabilitation/Repairs of Chalawa Water Complex	19,456.19	573,037.63	-	573,037.63	553,581.43	0.03
025210100100	Kano State Water Board Wudil Regional Water Supply Scheme	-	61,371.22	-	61,371.22	61,371.22	-
025210100100	Kano State Water Board Joda Water Treatment Plant	-	41,628.78	-	41,628.78	41,628.78	-
025210100100	Kano State Water Board Upgrading of Greater Kano Distribution networks, including consultancy services.	-	150,000.00	-	150,000.00	150,000.00	-
025210100100	Kano State Water Board Chiromawa Regional Water Scheme.	-	20,000.00	-	20,000.00	20,000.00	-
025210100100	Kano State Water Board New Tamburawa Water Complex.	-	120,107.50	-	120,107.50	120,107.50	-
025210100100	Kano State Water Board Semi-Urban Regional Water Schemes.	-	140,000.00	-	140,000.00	140,000.00	-
025210100100	Kano State Water Board Rehabilitation of Watari Water Plant.	-	50,000.00	-	50,000.00	50,000.00	-
025210100100	Kano State Water Board Reticulation Networks Improvement.	-	59,655.49	-	59,655.49	59,655.49	-
025210100100	Kano State Water Board Electricity (power from National Grid)	1,202,076.10	1,100,000.00	-	1,100,000.00	(102,076.10)	1.09
025210100100	Kano State Water Board Construction/Provision Of Water Facilities	-	75,000.00	-	75,000.00	75,000.00	-
025210100100	Kano State Water Board Purchase of Motor Cycles / Bicycles	-	5,000.00	-	5,000.00	5,000.00	-
025210100100	Kano State Water Board Technical Services Challawa.	-	250,000.00	-	250,000.00	250,000.00	-
025210100100	Kano State Water Board Purchase of Power Generating Set	-	150,000.00	-	150,000.00	150,000.00	-
025210100100	Kano State Water Board AFD Support Funds.	-	1,000,000.00	-	1,000,000.00	1,000,000.00	-
025210100100	Kano State Water Board Rehabilitation/Repairs of Residential Buildings	47,200.00	80,000.00	-	80,000.00	32,800.00	0.59
025210100100	Kano State Water Board Rehabilitation/Repairs of Office Buildings	13,000.00	20,000.00	-	20,000.00	7,000.00	0.65
025210600100	WRECA Supply 400 numbers of desktop computers to serve the ICT Centre	62,400.00	120,000.00	-	120,000.00	57,600.00	0.52
025210600100	WRECA Procurement of heavy duty machineries: This is to improve the operational capacity of the Agency	17,750.00	25,000.00	-	25,000.00	7,250.00	0.71
025210600100	WRECA Maintenance of heavy duty equipment	8,000.00	10,000.00	-	10,000.00	2,000.00	0.80



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
025210600100 WRECA	Procurement of a drilling rig( indian type) complete with compressor, service vehicle, drilling hammer bits, rods and all necessary ancillaries through granting treasurer loan	289,800.00	420,000.00	-	420,000.00	130,200.00	0.69
025210600100 WRECA	Purchase of Personal protective equipment(PPE)Materials	1,660.00	2,000.00	-	2,000.00	340.00	0.83
025210600100 WRECA	Construction of western and southern perimeter wall fence with security verve wire, This is to enhance security by replacing existing fence wire	18,000.00	25,000.00	-	25,000.00	7,000.00	0.72
025210600100 WRECA	construction of New entrance gate and crossing culverts	6,100.00	10,000.00	-	10,000.00	3,900.00	0.61
025210600100 WRECA	Upgrade of solar system to: to offices	3,450.00	5,000.00	-	5,000.00	1,550.00	0.69
025210600100 WRECA	Construction /Provision of furnitures of ICT Infrastructure: This is for construction of 350 seater ICT centre for external candidate examination(WAEC,NECO etc) through granting treasurer loan.	29,896.89	80,000.00	-	80,000.00	50,103.11	0.37
026000100100 Ministry of Land and Physical Planning	Purchase of Funiture and Fittings at the Office Complex	-	600,000.00	500,000.00	1,100,000.00	1,100,000.00	-
026000100100 Ministry of Land and Physical Planning	Purchase/Acquisition Of Land / Compansation	2,484,508.46	1,400,000.00	1,600,000.00	3,000,000.00	515,491.54	0.83
026000100100 Ministry of Land and Physical Planning	Purchases Of Surveying Equipment	-	10,000.00	(10,000.00)	-	-	-
026000100100 Ministry of Land and Physical Planning	Purchase of Cadastral Equipment	-	10,000.00	(10,000.00)	-	-	-
026000100100 Ministry of Land and Physical Planning	Construction/Provision of Boundary Pillars/ Regularization of Planned Environment	-	20,000.00	(20,000.00)	-	-	-
026000100100 Ministry of Land and Physical Planning	Construction / Provision Of Infrastructure	-	30,000.00	(30,000.00)	-	-	-
026000100100 Ministry of Land and Physical Planning	Construction of 18 Cubicles Unfront of the Volcanizers/Mechanics	-	10,000.00	(10,000.00)	-	-	-
026000100100 Ministry of Land and Physical Planning	Construction of 20Nos Shops, 36Nos Temporary Shades, 4Nos Intermediate Shops including Upstairs behind block K and 22Nos Shops adjacent to Malam kato newly create shoping mall within the park.	-	10,000.00	(10,000.00)	-	-	-
026000100100 Ministry of Land and Physical Planning	Payment of Compensation of structure property affected by construction of Tal'udu, Kwanar Hayi, Flypover and TCN at Zuwachiki & other affected area	5,070,078.26	1,330,000.00	6,500,000.00	7,830,000.00	2,759,921.74	0.65
026000100100 Ministry of Land and Physical Planning	Greater Kano Metropolitan Area Accelerated Development (Western Bypass Project)	4,988,974.89	1,320,000.00	5,900,000.00	7,220,000.00	2,231,025.11	0.69
026000100100 Ministry of Land and Physical Planning	Development of serviced Layouts within metropolitan & House Numbering across 3 Senetorial Zones	3,876,379.74	2,210,000.00	1,290,000.00	3,500,000.00	(376,379.74)	1.11
026000100100 Ministry of Land and Physical Planning	construction of Office Complex at the Ministry	1,049,772.28	854,891.00	1,145,109.00	2,000,000.00	950,227.72	0.52
026000100100 Ministry of Land and Physical Planning	Esterblishment of GIS phase one	930,901.38	868,401.67	-	868,401.67	(62,499.71)	1.07



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
026000100100	Ministry of Land and Physical Planning Renovation of kangis building	-	100,000.00	(100,000.00)	-	-	-
026000100100	Ministry of Land and Physical Planning Phase two of GIS Extention	-	300,000.00	-	300,000.00	300,000.00	-
026000100100	Ministry of Land and Physical Planning Set - up of forencic department and Training	-	50,000.00	(50,000.00)	-	-	-
026000100100	Ministry of Land and Physical Planning Field Project on Detection in 8No metropolitan LGA	-	10,000.00	447,000.00	457,000.00	457,000.00	-
026000100100	Ministry of Land and Physical Planning Field Project on Detection in 36No LGA	-	10,000.00	(10,000.00)	-	-	-
026000100100	Ministry of Land and Physical Planning Infrastructure Development at ARTV through PPP	-	510,000.00	(510,000.00)	-	-	-
026000100100	Ministry of Land and Physical Planning Kerbs, Street Mapping, Road senage and painting of crash barriers	5,384,918.99	710,000.00	5,000,000.00	5,710,000.00	325,081.01	0.94
026000100100	Ministry of Land and Physical Planning Urban and Rural network infrastructure renewal programme	1,000,000.00	1,010,000.00	(1,010,000.00)	-	(1,000,000.00)	-
026000100100	Ministry of Land and Physical Planning PRCLUEMENT OF 3No of operational vehicle and 2No of Toyota corolla	-	10,000.00	-	10,000.00	10,000.00	-
026000100100	Ministry of Land and Physical Planning Infrastructure Development across 44 LGA through ppp	-	10,000.00	-	10,000.00	10,000.00	-
026000100100	Ministry of Land and Physical Planning Infrastructure Development of Modern Market across 44 LGA through PPP	858,861.28	1,310,000.00	(451,138.72)	858,861.28	-	1.00
026000100100	Ministry of Land and Physical Planning Infrastructure Development at Race course through PPP	-	510,000.00	(210,000.00)	300,000.00	300,000.00	-
026000100100	Ministry of Land and Physical Planning Infrastructure Development at Audu Bako way through ppp	-	10,000.00	-	10,000.00	10,000.00	-
026000100100	Ministry of Land and Physical Planning House Numbering across 3 Metropolitan Nassarawa, Tarauni and Fagge	-	700,000.00	(700,000.00)	-	-	#DIV/0!
026000100100	Ministry of Land and Physical Planning Purchase of Landed Properties at Government House Neighbourhood	6,409,763.11	7,000,000.00	-	7,000,000.00	590,236.89	0.92
026000100100	Ministry of Land and Physical Planning Kano Metropolitan City Master Plan	1,000,000.00	-	1,960,000.00	1,960,000.00	960,000.00	0.51
026000100100	Ministry of Land and Physical Planning Urban Renewal Programme (Interlockin, Access Roads within Metropolitan)	-	-	720,000.00	720,000.00	720,000.00	-
026000100100	Ministry of Land and Physical Planning Layout Infrastructure at AKK	-	-	600,000.00	600,000.00	600,000.00	-
026000100100	Ministry of Land and Physical Planning PGI Matrix 4E Drone with 4 Batteries Complete	-	-	50,000.00	50,000.00	50,000.00	-
026000100100	Ministry of Land and Physical Planning Construction and rehabilitation Of ICT Infrastructures	1,500,000.00	1,530,000.00	(1,000,000.00)	530,000.00	(970,000.00)	2.83
026005600100	Kano State Geography Information System Department (KANGIS) Purchases Of Surveying Equipment	10,000.00	10,000.00	-	10,000.00	-	1.00
026005600100	Kano State Geography Information System Department (KANGIS) Purchase of Cadastral Equipment	10,000.00	10,000.00	-	10,000.00	-	1.00
026005600100	Kano State Geography Information System Department (KANGIS) Construction Of ICT Infrastructures	20,000.00	20,000.00	-	20,000.00	-	1.00
026005600100	Kano State Geography Information System Department (KANGIS) Development of Geo-Information System (GIS)	10,190.00	10,000.00	-	10,000.00	(190.00)	1.02
026005800100	Kano State Urban Planning & Development Authority Urban Re-design Programme (Review of Kano Master Plan and other Urban Centres Across the State	-	500,000.00	-	500,000.00	500,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
026005800100	Kano State Urban Planning & Development Authority Construction of KNUPDA Headquarter at Dan'agundi along BUK road	103,197.72	1,000,000.00	-	1,000,000.00	896,802.28	0.10
026005800100	Kano State Urban Planning & Development Authority Construction of Badawa Link Road From Hadejia road to Badawa.	-	109,000.00	-	109,000.00	109,000.00	-
026005800100	Kano State Urban Planning & Development Authority Construction of GIs office at KNUPDA Nassarawa	-	150,000.00	-	150,000.00	150,000.00	-
026005800100	Kano State Urban Planning & Development Authority Proposed Reconstruction of Re-design Kofar Mata (Eid-Ground) and Islamic Arena	181,970.01	1,500,000.00	-	1,500,000.00	1,318,029.99	0.12
026005800100	Kano State Urban Planning & Development Authority Reconstruction of Wudil Cattle Market	-	200,000.00	-	200,000.00	200,000.00	-
026005800100	Kano State Urban Planning & Development Authority Proposed New Kano State Governors House Executive Council Chamber	464,099.83	500,000.00	-	500,000.00	35,900.17	0.93
026005800100	Kano State Urban Planning & Development Authority Construction of Trade Cluster at Shahuci along Dandawaki	-	50,000.00	-	50,000.00	50,000.00	-
026005800100	Kano State Urban Planning & Development Authority Purchase of Motor Vehicle for Development Contractors	-	50,000.00	-	50,000.00	50,000.00	-
026005800100	Kano State Urban Planning & Development Authority Construction of Ungogo Township Road	-	500,000.00	-	500,000.00	500,000.00	-
026005800100	Kano State Urban Planning & Development Authority Completion/construction of road and drainage at settlite Kabuga along emirate college of Nursing road in Gwale LGA	-	500,000.00	-	500,000.00	500,000.00	-
026005800100	Kano State Urban Planning & Development Authority Rehabilitation of Karaye - Rogo - Makarfi Road	-	200,000.00	-	200,000.00	200,000.00	-
026005900100	Kano State Signage & Advertisement Agency (KASA)	-	-	100,000.00	100,000.00	100,000.00	-
026300100100	Ministry of Rural & Community Development REHABILITATION / REPAIRS OF BUILDINGS/TOILETS ACROSS STATE MARKETS	-	100,000.00	-	100,000.00	100,000.00	-
026300100100	Ministry of Rural & Community Development CONSTRUCTION / PROVISION OF ROADS	1,327,422.66	2,200,000.00	-	2,200,000.00	872,577.34	0.60
026300100100	Ministry of Rural & Community Development Establishment of Model Village Scheme (Construction of access road, collection of dispaed setments, water facility, clinic & school)	177,000.00	200,000.00	-100,000.00	300,000.00	123,000.00	0.59
026300100100	Ministry of Rural & Community Development Community Development Programmes	175,677.46	200,000.00	-	200,000.00	24,322.54	0.88
026300100100	Ministry of Rural & Community Development RARA TAKE OFF GRANT	-	100,000.00	-	100,000.00	100,000.00	-
026300100100	Ministry of Rural & Community Development Construction of Feeder Road from Kwanar Mahuwa - Janguza along Gwarzo/Karaye in Tofa and Rimin Gado Local Government	-	300,000.00	-	300,000.00	300,000.00	-
026300100100	Ministry of Rural & Community Development Construction of Feeder Road from Kalankata - Hauwade - Bago in Kabo LGA	-	100,000.00	-	100,000.00	100,000.00	-
026300100100	Ministry of Rural & Community Development Construction of Feeder Road from Baskore - Yanbawa - Gammo in Kabo LGA	-	100,000.00	-	100,000.00	100,000.00	-
026300100100	Ministry of Rural & Community Development Construction of Feeder Road from Kabu - Shadau - Buta in Kabo LGA	-	100,000.00	-	100,000.00	100,000.00	-
026300100100	Ministry of Rural & Community Development Construction of Feeder Road from Bunkure to Sabon Riwa in Bunkure LGA	55,569.08	100,000.00	-	100,000.00	44,430.92	0.56
026300200100	RAMPS Directorate Procurement of Utility Site Vehicles Pick-Up (2no )	-	100,000.00	-	100,000.00	100,000.00	-
026300200100	RAMPS Directorate Procurement of 1No Bulldoser (D7)	-	80,000.00	-	80,000.00	80,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
026300200100	RAMPS Directorate Procurement of 2N0 Rollers (Hamman )	-	80,000.00	-	80,000.00	80,000.00	-
026300200100	RAMPS Directorate Procurement of 140 Grader	-	65,000.00	-	65,000.00	65,000.00	-
026300200100	RAMPS Directorate Purchase of 3N0 Tipper (30 tones)	-	50,000.00	-	50,000.00	50,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Rimin Gado LGA	-	25,000.00	-	25,000.00	25,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Minjibir LGA	-	25,000.00	-	25,000.00	25,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Wudil LGA	-	25,000.00	-	25,000.00	25,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road from Marake - Maiganji in Danbatta LGA	-	20,000.00	-	20,000.00	20,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Tudun wada LGA	-	20,000.00	-	20,000.00	20,000.00	-
026300200100	RAMPS Directorate Rehabilitation of Earth Dam at Gora (Madobi LGA)	-	50,000.00	-	50,000.00	50,000.00	-
026300200100	RAMPS Directorate Rehabilitation of Earth Dam at T/Kyanfawa (Garun mallam LGA)	-	30,000.00	-	30,000.00	30,000.00	-
026300200100	RAMPS Directorate Rehabilitation of Earth Dam at Dajin Tsaffau (Ajingi LGA)	-	80,000.00	-	80,000.00	80,000.00	-
026300200100	RAMPS Directorate Rehabilitation of Earth Dam at Waskayawa (Gwarzo LGA)	-	40,000.00	-	40,000.00	40,000.00	-
026300200100	RAMPS Directorate Rehabilitation of feeder road at Warawa LGA	-	25,000.00	-	25,000.00	25,000.00	-
026300200100	RAMPS Directorate Rehabilitation of feeder road at Bebeji LGA	-	25,000.00	-	25,000.00	25,000.00	-
026300200100	RAMPS Directorate Rehabilitation of feeder road at Kibiya LGA	-	25,000.00	-	25,000.00	25,000.00	-
026300200100	RAMPS Directorate Rehabilitaion of feeder road at Bagwai LGA	-	30,000.00	-	30,000.00	30,000.00	-
026300200100	RAMPS Directorate Rehabilitation of feeder road at Garko LGA	-	22,000.00	-	22,000.00	22,000.00	-
026300200100	RAMPS Directorate Construction of feeder road from santa komo - dumblum in Tsanyawa LGA	-	20,000.00	-	20,000.00	20,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Shanonio LGA	127,222.62	90,000.00	-	90,000.00	(37,222.62)	1.41
026300200100	RAMPS Directorate Construction of access feeder road at Ajingi - Maigana in Ajingi LGA	876,849.41	75,000.00	-	75,000.00	(801,849.41)	11.69
026300200100	RAMPS Directorate Construction of access feeder road at Dalla - Ririwai in Doguwa LGA	-	75,000.00	-	75,000.00	75,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Sabuwar gagarawa - Garin saiye in Gabasawa LGA	-	75,000.00	-	75,000.00	75,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Kura - Dalili in Kura LGA	-	75,000.00	-	75,000.00	75,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Wailare - Makoda in Makoda LGA	-	75,000.00	-	75,000.00	75,000.00	-
026300200100	RAMPS Directorate Construction of access feeder road at Tudun yola in Gwale LGA	275,551.82	75,000.00	-	75,000.00	(200,551.82)	3.67
026300200100	RAMPS Directorate Construction of access feeder road at Sabon Garin Gadan - Rimin Auzunawa in Ungogo LGA	-	75,000.00	-	75,000.00	75,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
026300200100	RAMPS Directorate	Construction of access feeder road at Gandun Masaka - Yelwa - Abasawa in Gezawa LGA	-	75,000.00	-	75,000.00	75,000.00	-
026300200100	RAMPS Directorate	Implementation of World Bank/AfD assisted RAAMP - KNSG/WB/AfD	351,911.08	5,271,576.95	-	5,271,576.95	4,919,665.87	0.07
026300300100	Rural Electrification Board	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	6,000.00	-	6,000.00	6,000.00	-
026300300100	Rural Electrification Board	PURCHASE OF 3No Motor Vehicle	-	7,000.00	-	7,000.00	7,000.00	-
026300300100	Rural Electrification Board	CONSTRUCTION/PROVISION OF ELECTRICITY (CONVENTIONAL/RENEWABLE ENERGY)	-	500,000.00	-	500,000.00	500,000.00	-
026300300100	Rural Electrification Board	REHABILITATION/REPAIR OF ELECTRICITY ACROSS THE STATE	11,004.20	100,000.00	-	100,000.00	88,995.80	0.11
026300300100	Rural Electrification Board	CONSTRUCTION OF MODERN TRANSFORMER REPAIR WORKSHOP	-	250,000.00	-	250,000.00	250,000.00	-
026300300100	Rural Electrification Board	Procurement of Cranes Vehicle for Lifting Transformers and Erecting Concrete Poles	-	114,935.00	-	114,935.00	114,935.00	-
026300300100	Rural Electrification Board	Electrification of Yankoje And Gandan Villages, Ungogo LGA	100,000.00	70,000.00	30,000.00	100,000.00	-	1.00
026300300100	Rural Electrification Board	Construction/provision of electricity across the state	274,086.43	200,000.00	-	200,000.00	(74,086.43)	1.37
026300300100	Rural Electrification Board	Rehabilitation and Repairs of Electricity across the state	15,318.44	100,000.00	200,000.00	300,000.00	284,681.56	0.05
026300300100	Rural Electrification Board	Electrification of Yankuje and Gidan Maigari Village in Ungogo LGA	-	73,000.00	-	73,000.00	73,000.00	-
026300300100	Rural Electrification Board	Electricity repairs at Falgore- Makera, and Gwangwan	5,828.64	100,000.00	150,000.00	250,000.00	244,171.36	0.02
026300300100	Rural Electrification Board	Provision of Solar Water System at Butu-Butu Town in Rimin Gado Local Government	51,975.29	70,000.00	-	70,000.00	18,024.71	0.74
026300300100	Rural Electrification Board	Provision of Solar Water System at Ashagatura in Rimin Gado Local Government	20,000.00	70,000.00	-	70,000.00	50,000.00	0.29
026300300100	Rural Electrification Board	Provision of Water Solar System at Doka and DansuduTown in Tofa Local Government.	-	70,000.00	-	70,000.00	70,000.00	-
026300300100	Rural Electrification Board	Extension of electrical wiring at Hayin Gwarmal and Unguwar Nadabo, Kafin Maiyaki in Kiru LGA	-	50,000.00	-	50,000.00	50,000.00	-
026300300100	Rural Electrification Board	Electrification of Muntsira Badume in Bichi LGA	-	50,000.00	-	50,000.00	50,000.00	-
026300300100	Rural Electrification Board	Installations of Solar streetlight at Albasu town in Albasu LGA	-	63,284.51	-	63,284.51	63,284.51	-
026300300100	Rural Electrification Board	Electrification of Kanye Community from wacyiawa Settlement in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
026300700100	RUWASA	Implementation Of Hygiene Promotion In Triggered Communities(for ODF sustainability)	-	20,000.00	50,000.00	70,000.00	70,000.00	-
026300700100	RUWASA	Monitoring, Evaluation And Reporting Of All Activities And Projects Of The Agency	-	75,000.00	-	75,000.00	75,000.00	-
026300700100	RUWASA	Purchase of 2No Drilling Rig Machine	-	300,000.00	-	300,000.00	300,000.00	-
026300700100	RUWASA	UNICEF Supported WASH Project (soft and Hardware)	-	1,330,000.00	-	1,330,000.00	1,330,000.00	-
026300700100	RUWASA	Community Water Safety Plan Training and Flow-Up on all water facilities in rural communities	-	15,000.00	-	15,000.00	15,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
026300700100 RUWASA	NUT.3. Training of volunteer hygiene promoters on hygiene promotion i.e hand washing and menstrual hygiene management for adolescents and caregivers in communities	-	8,000.00	-	8,000.00	8,000.00	-
026300700100 RUWASA	NUT.3.Training and development of Water safety plans for safely manage water supply in communities	-	5,000.00	-	5,000.00	5,000.00	-
026300700100 RUWASA	NUT.3. Formation and strengthening of WASHCOMs in triggered communities	-	10,000.00	-	10,000.00	10,000.00	-
026300700100 RUWASA	NUT.1. Chlorination of water sources - wells, boreholes in CMAM centers	-	8,000.00	-	8,000.00	8,000.00	-
026300700100 RUWASA	Establishment of Laboratory for Water Quality Analysis	-	50,000.00	-	50,000.00	50,000.00	-
026300700100 RUWASA	Emergency Preparedness and Response (EPR) for response during emergency	-	5,000.00	-	5,000.00	5,000.00	-
026300700100 RUWASA	WASH system for Health program (WS4H) supported by self help Africa (SHA)	-	200,000.00	-	200,000.00	200,000.00	-
026300700100 RUWASA	WASH Behavioural Change Communication (BCC) strategy	-	190,117.04	-	190,117.04	190,117.04	-
026300700100 RUWASA	Certification Of ODF Claimed Communities By STGS And LGA Wide ODF Validation By NTGS(for remaining 18LGAs)	-	40,000.00	-	40,000.00	40,000.00	-
026300700100 RUWASA	Construction Of User Friendly Gender Sensitive Sanitation Facilities In Public Schools And Health Centers	-	80,000.00	-	80,000.00	80,000.00	-
026300700100 RUWASA	Construction/Rehabilitation Of Sanitation Facilities Across Girls Schools (Girls child education support)	-	20,000.00	-	20,000.00	20,000.00	-
026300700100 RUWASA	Construction of Hand Pump Borehole	-	70,000.00	-	70,000.00	70,000.00	-
026300700100 RUWASA	Conversion of 20No Mechanized Borehole to Solar Powered boreholes	19,638.03	50,000.00	-	50,000.00	-30,361.97	0.39
026300700100 RUWASA	Construction of 22No Complete Solar Powered Borehole Scheme	340,800.00	75,000.00	-	75,000.00	(265,800.00)	4.54
026300700100 RUWASA	Repairs Of Drilling Rigs/Equipment	-	30,000.00	-	30,000.00	30,000.00	-
026300700100 RUWASA	Community Led Total Sanitation CLT5 To Trigger Communities For Attainment Of ODF Status	-	30,000.00	45,000.00	75,000.00	75,000.00	-
026300700100 RUWASA	NUT.2. Construction of 10nos. hand pump bore holes in CMAM centres and vulnerable communities	-	23,000.00	-	23,000.00	23,000.00	-
026300700100 RUWASA	SP.3.4.3 Rehabilitation And Up Grading Of Existing 10No. Boreholes across The State	-	25,000.00	-	25,000.00	25,000.00	-
031801100100 Judicial Service Commission	Renovation of Centre Building	-	20,000.00	-	20,000.00	20,000.00	-
031801100100 Judicial Service Commission	Construction of Ultra Modern Computerized Record management office	-	10,000.00	-	10,000.00	10,000.00	-
031801100100 Judicial Service Commission	Specialized training for Secretary and 10 No staff	-	10,000.00	-	10,000.00	10,000.00	-
031805100100 High Court of Justice	REHABILITATION OF OFFICE BUILDING FOR MAGISTRATE COURT ACROSS THE STATE.	175,560.71	875,000.00	-	875,000.00	699,439.29	0.20



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
031805100100	High Court of Justice PURCHASE OF 10No. VEHICLE FOR HON. CHIEF JUDGE, NEWLY APPOINTED JUDGES, CHIEF MAGISTRATES AND MANAGEMENT STAFF.	282,150.00	150,000.00	-	150,000.00	(132,150.00)	1.88
031805100100	High Court of Justice PURCHASE OF OFFICE FURNITURE & FITTING FOR HIGH COURT COMPLEXES AND MAGISTRATE COURTS ACROSS THE STATE	-	120,000.00	-	120,000.00	120,000.00	-
031805100100	High Court of Justice PROVISION OF CCTV CAMERA FOR HIGH COURT COMPLEXES, MAGISTRATE COURTS AND OTHER SECURITY GADGETS	-	200,000.00	-	200,000.00	200,000.00	-
031805100100	High Court of Justice CONSTRUCTION OF DIVISIONAL HIGH COURTS, NEW CENTRAL STORE AT HIGH COURT AND OTHER COMPLEXES, CONSTRUCTION OF PARAMETER WALL AT MAGISTRATE COURTS ACROSS THE STATE	12,213.13	200,000.00	-	200,000.00	187,786.87	0.06
031805100100	High Court of Justice CONSTRUCTION OF RESIDENTIAL BUILDINGS	-	250,000.00	-	250,000.00	250,000.00	-
031805100100	High Court of Justice REPAIRS OF ROAD AT HIGH COURT COMPLEX AND OTHER MAGISTRATE COURTS ACROSS THE STATE.	45,037.16	320,000.00	-	320,000.00	274,962.84	0.14
031805100100	High Court of Justice REPAIRS OF OFFICES AT HIGH COURT HEADQUARTERS, COMPLEXES AND MAGISTRATE COURTS ACROSS THE STATE	-	100,000.00	-	100,000.00	100,000.00	-
031805100100	High Court of Justice REPAIRS RAHABILITATION OF LT UNIT AT HIGH COURT HEADQUARTERS	-	100,000.00	-	100,000.00	100,000.00	-
031805100100	High Court of Justice CAPACITY BUILDING FOR SENIOR STAFF OF HIGH COURTS ACROSS THE STATE.	-	50,000.00	-	50,000.00	50,000.00	-
031805100100	High Court of Justice SOFTWARE ACQUISITION TO EASE THE DISPENSATION OF JUSTICE ACROSS THE STATE	-	294,680.32	-	294,680.32	294,680.32	-
031805300100	Sharia Court of Appeal Renovation of 9No Shariah Courts at Kura S/C, USC Hausawa, Jogana S/C, Zarewa S/C, G/ Malam S/C, Albasu S/C, Kunchi S/C, Danbatta S/C and Tsaure S/C	-	330,000.00	-	330,000.00	330,000.00	-
031805300100	Sharia Court of Appeal Construction/Provision Of Residential Buildings	-	130,000.00	-	130,000.00	130,000.00	-
031805300100	Sharia Court of Appeal Purchase Of Office Furniture and Fittings	-	110,000.00	-	110,000.00	110,000.00	-
031805300100	Sharia Court of Appeal Purchase of 8No Motor Vehicles (Khadis)	-	150,000.00	-	150,000.00	150,000.00	-
031805300100	Sharia Court of Appeal Rehabilitation and Repairs- ICT gadgets	-	230,000.00	-	230,000.00	230,000.00	-
031805300100	Sharia Court of Appeal Contruction of 8No. Of shariah courts at Hotozo, Mariri, sheka, Saye, G/Maje, Kademi, Kore Danbatta and Bebeji C/Gari	74,714.14	179,956.04	-	179,956.04	105,241.89	0.42
031805300100	Sharia Court of Appeal Demolition and reconstruction of Mekalwa shariah court	-	100,000.00	-	100,000.00	100,000.00	-
031805300100	Sharia Court of Appeal General renovation of shariah court of Appeal and Shariah courts department buildings	-	117,015.53	-	117,015.53	117,015.53	-
031805300100	Sharia Court of Appeal General renovation at kofar kudu shariah court	-	104,483.51	-	104,483.51	104,483.51	-
031805300100	Sharia Court of Appeal General renovation of Yankaba Court complex	-	113,262.63	-	113,262.63	113,262.63	-
031805300100	Sharia Court of Appeal Construction of ADR, Achive and Judicial school at Sharia court of Appeal Head quarters	113,262.03	230,000.00	-	230,000.00	116,737.97	0.49



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
031805300100	Sharia Court of Appeal	-	100,000.00	-	100,000.00	100,000.00	-
031805300100	Sharia Court of Appeal	-	200,000.00	-	200,000.00	200,000.00	-
031805300100	Sharia Court of Appeal	-	68,000.00	-	68,000.00	68,000.00	-
031806100100	Multi-Door Court House	-	82,000.00	-	82,000.00	82,000.00	-
031806100100	Multi-Door Court House	-	20,000.00	-	20,000.00	20,000.00	-
032600100100	Ministry of Justice	10,000.00	110,000.00	-	110,000.00	100,000.00	0.09
032600200100	Law Reform Commission	-	10,000.00	-	10,000.00	10,000.00	-
032600200100	Law Reform Commission	-	9,000.00	-	9,000.00	9,000.00	-
032600200100	Law Reform Commission	-	9,000.00	-	9,000.00	9,000.00	-
032600200100	Law Reform Commission	-	11,000.00	-	11,000.00	11,000.00	-
032600200100	Law Reform Commission	-	120,000.00	-	120,000.00	120,000.00	-
032600200100	Law Reform Commission	-	250,000.00	-	250,000.00	250,000.00	-
051300100100	Ministry of Youths and Sports	79,320.34	2,414,557.00	-	2,414,557.00	2,335,236.66	0.03
051300100100	Ministry of Youths and Sports	-	10,000.00	-	10,000.00	10,000.00	-
051300100100	Ministry of Youths and Sports	-	20,000.00	-	20,000.00	20,000.00	-
051300100100	Ministry of Youths and Sports	-	25,000.00	-	25,000.00	25,000.00	-
051300100100	Ministry of Youths and Sports	-	35,000.00	-	35,000.00	35,000.00	-
051300100100	Ministry of Youths and Sports	-	5,000.00	-	5,000.00	5,000.00	-
051300100100	Ministry of Youths and Sports	-	20,000.00	-	20,000.00	20,000.00	-
051300100100	Ministry of Youths and Sports	-	30,000.00	-	30,000.00	30,000.00	-
051300100100	Ministry of Youths and Sports	-	50,000.00	-	50,000.00	50,000.00	-
051300100100	Ministry of Youths and Sports	-	20,000.00	-	20,000.00	20,000.00	-
051300100100	Ministry of Youths and Sports	-	100,000.00	-	100,000.00	100,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051300100100	Ministry of Youths and Sports SP.1.1: Provide special grants for voluntary Youth organisations unemployed, and under-employed citizens to guarantee a basic standard of living and livelihood	763,330.45	150,000.00	-	150,000.00	(613,330.45)	5.09
051300100100	Ministry of Youths and Sports Renovation Of 3 Youth Centers	3,860.68	130,000.00	-	130,000.00	126,139.32	0.03
051300100100	Ministry of Youths and Sports SP.3.3: Advocacy & Sensitization of traditional institutions/ Local government on the criteria for selection of beneficiaries	-	50,000.00	-	50,000.00	50,000.00	-
051300100100	Ministry of Youths and Sports SP.3.3.9: Creation of Public work programme that will engage unemployed youth, other vulnerable groups, advocate with private sectors on the job creation, Guidance and Counselling	-	200,000.00	-	200,000.00	200,000.00	-
051300100100	Ministry of Youths and Sports Conduct of Adolescence support awareness Programme	-	20,000.00	-	20,000.00	20,000.00	-
051300100100	Ministry of Youths and Sports Supporting youth parliament in its activities and other CBOs	-	20,000.00	-	20,000.00	20,000.00	-
051300100100	Ministry of Youths and Sports Conduct Army day, CBOs, Youth Day, Youth Holiday, Man O war and others activities	-	70,000.00	-	70,000.00	70,000.00	-
051300100100	Ministry of Youths and Sports Purchase of Office Furniture for Hon. Comm, Perm Sec & Directors	-	40,000.00	-	40,000.00	40,000.00	-
051300100100	Ministry of Youths and Sports Sensitization and training of Youth Entrepreneurs Programme	-	100,000.00	-	100,000.00	100,000.00	-
051300100100	Ministry of Youths and Sports Construction Of Skills Acquisition Centre At Ministry's Headquarters	-	50,000.00	-	50,000.00	50,000.00	-
051300100100	Ministry of Youths and Sports SP.3.4: Digital Selection of beneficiaries for Empowerment Programmes Across 44 LGA's	-	20,000.00	-	20,000.00	20,000.00	-
051300100100	Ministry of Youths and Sports SP.3.4.13: Provide labour market interventions including unemployment insurance, legislate and enforce appropriate severance payments to those engaged with job-related accidents, sickness, and disabled on the job persons;	-	50,000.00	-	50,000.00	50,000.00	-
051300100100	Ministry of Youths and Sports Youth Empowerment Programme, Conditional Cash Transfer program	-	250,000.00	-	250,000.00	250,000.00	-
051300100100	Ministry of Youths and Sports SP.1.1: Provide special grants for unemployed, and under-employed citizens to guarantee a basic standard of living and livelihood	58,152.00	350,000.00	-	350,000.00	291,848.00	0.17
051300100100	Ministry of Youths and Sports SP.4.1.3: Provision of economic empowerment for victims of drugs addict	-	250,000.00	-	250,000.00	250,000.00	-
051305100100	Kano State Youth Development Directorate Construction Of Women And Youths Development Centers In The 5 Emirates	-	20,000.00	-	20,000.00	20,000.00	-
051305100100	Kano State Youth Development Directorate Repairs And Provisions of office accomodation	262,627.75	400,000.00	-	400,000.00	137,372.25	0.66
051305100100	Kano State Youth Development Directorate Construction Of Women And Youths Development Centers In The 5 Emirates	-	10,000.00	-	10,000.00	10,000.00	-
051305100100	Kano State Youth Development Directorate Data Collection on youth empowerment	-	60,000.00	-	60,000.00	60,000.00	-
051305100100	Kano State Youth Development Directorate Visitation to sister states for knowledge transform skill	-	60,000.00	-	60,000.00	60,000.00	-
051305100100	Kano State Youth Development Directorate Skill acquisition and empowerment training & Federal Government Training	-	6,500.00	-	6,500.00	6,500.00	-



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Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051305100100	Kano State Youth Development Directorate Procurement of 10No. Laptops and 5No Desktop for Office use	-	30,000.00	-	30,000.00	30,000.00	-
051305100100	Kano State Youth Development Directorate Empowerment of 300 No. Youths from 3 Senatorial Districts	-	500,000.00	-	500,000.00	500,000.00	-
051305500100	Kano State Sports Commission Repairs Sport Facilities at Gwagwarwa mini stadium, Ado Bayero squair and Mahaha Sport Complex	-	9,000.00	-	9,000.00	9,000.00	-
051305500100	Kano State Sports Commission Ceremonial Touch of Unity National Sports Festival (NSF)	-	5,000.00	-	5,000.00	5,000.00	-
051305500100	Kano State Sports Commission General rehabilitation of Sani Abacha Kofar Mata and Sabon Gari Stadia	164,812.56	200,000.00	-	200,000.00	35,187.44	0.82
051305500100	Kano State Sports Commission National Sports Festival, National Youth Games, National Paralympics Games and other Sports Festivals (zonal elimination)	-	166,000.00	-	166,000.00	166,000.00	-
051305600100	Kano Pillars Football Club Purchase/Acquisition Of Land for the Erection of Secretariat	-	8,000.00	-	8,000.00	8,000.00	-
051305600100	Kano Pillars Football Club Construction of Kano Pillars Office Secretariat	-	16,000.00	-	16,000.00	16,000.00	-
051305600100	Kano Pillars Football Club Sani Abacha Stadium Rehabilitation	-	5,000.00	-	5,000.00	5,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Procurement Of Special Learning equipment's For The Blind	-	100,000.00	-	100,000.00	100,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Anniversary Celebrations General (I.e Int. Womens day, Childrens day e.t.c)	-	100,000.00	-	100,000.00	100,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Procurement of Food Stuffs in Respect Of 5 No. Social Homes	-	100,000.00	-	100,000.00	100,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Research, Monitoring And Evaluation on overall activities and programs	-	10,000.00	-	10,000.00	10,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Reactivation of Library Unit	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Domestication Of National Gender Policy	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Collaboration With Development Partners	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable NUT.4.SP Promote implementation of social protection programmes in all sectors with inclusion of food and nutrition sensitive social protection programmes to address poverty, malnutrition and health of the most vulnerable group	-	30,000.00	-	30,000.00	30,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Sensitization of Rural Women on Climate Change	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Sensitization on Personal Hygiene & Sanitation ( WASH) targeted at the most vulnerable population	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable establishment and full operation of Person with Disability Commission	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Expansion of T/Maliki Special Needs School	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Construction of youth and women vocational training centers at Bagwal	-	100,000.00	-	100,000.00	100,000.00	-



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Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051400100100	Ministry of Women Affairs Children & Disable Establishment of Women Centre in Kasuwar Murtala in Gama	-	70,000.00	-	70,000.00	70,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Training Women On Proper Birth Attending To Reduce Maternal And Infant Mortality Across The State	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Out Of School Adolescent Girls Skills Acquisition Programme	-	100,000.00	-	100,000.00	100,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Supply Of Equipment And Working Materials for skills acquisition	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Construction Of Women Development Center At Garko	-	15,000.00	-	15,000.00	15,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Construction Of Women Development Center At Kumbotso	-	15,000.00	-	15,000.00	15,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Construction Of Women Development Center At Shanono	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Renovation Of Gyadi-Gyadi Women Center	17,361.00	200,000.00	-	200,000.00	182,639.00	0.09
051400100100	Ministry of Women Affairs Children & Disable Women Empowerment Programme	-	505,000.00	-	505,000.00	505,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Trade Fair on Women related products	-	5,000.00	-	5,000.00	5,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Conduct Agric Show for Women Farmers	-	5,000.00	-	5,000.00	5,000.00	-
051400100100	Ministry of Women Affairs Children & Disable SP 1.1.2 Sensitization Of Women Entrepreneurs	-	60,000.00	-	60,000.00	60,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Conduct Ramadan Lectures for Women	-	30,000.00	-	30,000.00	30,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Provision of Sallah Gesture to Women Dignitaries	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Supervision Of Women Centers And Cottage Industries across the state	-	5,000.00	-	5,000.00	5,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Display Of Women Finished Products	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Review of State Action Plan on Women, Peace and Security	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Reactivation/Renovation of 5 Cottage Industry	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Construction of Ceramic Industry	-	30,000.00	-	30,000.00	30,000.00	-
051400100100	Ministry of Women Affairs Children & Disable NUT.5. Conduct Sensitization to 44no. Women Devt. Officers and S/holders to promote implt of social prot. progrs. in all sectors food and nutrition social protection progrs to addr poverty, m/nutrition of the most vulnerable group	-	80,000.00	-	80,000.00	80,000.00	-
051400100100	Ministry of Women Affairs Children & Disable NUT.4. Train 1000 no. of poor and vulnerable Women on backyard gardening to improve dietary diversity and consumption of micronutrient-rich foods and Empower them with farming tools to the participants.	-	150,000.00	-	150,000.00	150,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051400100100	Ministry of Women Affairs Children & Disable SP 1.2.1 Conditional Cash transfer+ nutrition education for pregnant women and lactating mothers to attend ANC	-	10,000.00	-	10,000.00	10,000.00	-
051400100100	Ministry of Women Affairs Children & Disable SP 4.1.3 Provision of economic empowerment for victims of Sexual Gender Based Violence (SGBV)	-	30,000.00	-	30,000.00	30,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Support For Rural And Urban Women To Set-Up Community Garden	-	16,400.00	-	16,400.00	16,400.00	-
051400100100	Ministry of Women Affairs Children & Disable NUT.2. Scale up C-MIYCN Training/Counseling to Poor and Vulnerable Women Across 44 LGAs for Optimal Maternal Infant and Young Child Nutrition	-	60,000.00	-	60,000.00	60,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Provision Sallah Festivities For Social Homes	-	65,000.00	-	65,000.00	65,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Reactivation and reviving of Social welfare centers across the State	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Establishment Of Audiology Resources And Studio Rooms For The Blind	-	70,000.00	-	70,000.00	70,000.00	-
051400100100	Ministry of Women Affairs Children & Disable SP 1.2.3 Empowerment to Support the Needy	-	120,000.00	-	120,000.00	120,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Empowerment to People With Special Needy Inclusive	-	225,000.00	-	225,000.00	225,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Establishment Of Sexual Assault Referral Centers Across 4 Emirates	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable SP 4.1.2 Provision of economic empowerment for victims of drugs addict	-	50,000.00	-	50,000.00	50,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Repatriation Programme across the State	-	70,000.00	-	70,000.00	70,000.00	-
051400100100	Ministry of Women Affairs Children & Disable SP 4.2.2 Free treatment and rehabilitation to the drugs addict	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable SP 3.4.2 Provide Empowerment for Care-Givers Of Repatriated Children	-	60,000.00	-	60,000.00	60,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Rehabilitation of Centers for Disable in Dambatta, Rano, D/Tofa and D/Kudu	-	10,000.00	-	10,000.00	10,000.00	-
051400100100	Ministry of Women Affairs Children & Disable SP 4.2.1 Provision of free services (Screening, treatment, counselling etc) for victims of sexual gender-based violence (SGBV)	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Invest in women in Nigeria Counter part fund	-	450,000.00	-	450,000.00	450,000.00	-
051400100100	Ministry of Women Affairs Children & Disable Rehabilitation of Tudun Maliki Special School for Disable	-	111,800.00	-	111,800.00	111,800.00	-
051400100100	Ministry of Women Affairs Children & Disable General Renovation of Tudun Maliki reformatory school / Kiru	223,742.92	400,000.00	-	400,000.00	176,257.08	0.56



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051400100100	Ministry of Women Affairs Children & Disable	NUT.2. Conduct Sensitization to promote early initiation of breastfeeding within the first 1 hour of delivery to atleast 1000 pregnant women in the rural areas across Kano State.	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable	SP 4.2.4 Sensitization To Reduce High Rate Of Maternal And Infant Mortality Across The State.	-	10,000.00	-	10,000.00	10,000.00	-
051400100100	Ministry of Women Affairs Children & Disable	State Wide Mass Awareness Campaign For Behavioral Change Communication. On Girl Child Education	-	20,000.00	-	20,000.00	20,000.00	-
051400100100	Ministry of Women Affairs Children & Disable	Orphans And Vulnerable Children Programme	-	160,000.00	-	160,000.00	160,000.00	-
051400100100	Ministry of Women Affairs Children & Disable	Child Protection Programme	-	15,000.00	-	15,000.00	15,000.00	-
051400100100	Ministry of Women Affairs Children & Disable	Conduct of Children's Parliament	-	30,000.00	-	30,000.00	30,000.00	-
051700100100	Ministry of Education	S.P.1.3.2Free Education Programme	1,426,023.80	4,010,000.00	-	4,010,000.00	2,583,976.20	0.36
051700100100	Ministry of Education	S.P.1.3.3Annual School Census (ASC)	-	5,000.00	-	5,000.00	5,000.00	-
051700100100	Ministry of Education	S.P.1.3.4E- Learning Programme	119,010.00	120,000.00	-	120,000.00	990.00	0.99
051700100100	Ministry of Education	Bilingual /Special Schools/Yes Programme	-	5,000.00	-	5,000.00	5,000.00	-
051700100100	Ministry of Education	Provision of Net - Working Of Education Management information System (EMIS)	-	5,000.00	-	5,000.00	5,000.00	-
051700100100	Ministry of Education	Budget And MEDIUM TERM SECTOR STRATEGY / ANNUAL EDUCATION SECOTOR PERFORMANCE REVIEW(MTSS/AESPR)	-	1,415,000.00	(1,200,000.00)	215,000.00	215,000.00	-
051700100100	Ministry of Education	S.P.1.3.5Innovation, Development And Effectiveness In The Acquisition Of Skills Project (Ideas)	1,664,505.40	20,000.00	-	20,000.00	(1,644,505.40)	83.23
051700100100	Ministry of Education	S.P.1.3.6Provision Of 10 Shuttle Buses For Girl Education Within Eight Metropolitan Local Government And Repair Of 20 Grounded Vehicles (Girls Education Project)	1,168,735.75	5,000,000.00	-	5,000,000.00	3,831,264.25	0.23
051700100100	Ministry of Education	S.P.1.3.7Provision For The Adolescent Girls Initiative For Learning And Empowerment (Agile Project)	112,850.52	75,000.00	-	75,000.00	(37,850.52)	1.50
051700100100	Ministry of Education	S.P.1.3.8Enhancing Inclusive Education For The Girl Of PWD'S Across The State (Girls Education Project)	-	20,000.00	-	20,000.00	20,000.00	-
051700100100	Ministry of Education	S.P.1.3.9Repairs Of 20no Shuttle Busses For Girls Education Programme	-	827,981.74	-	827,981.74	827,981.74	-
051700100100	Ministry of Education	S.P.1.3.10State Education Trust Fund	-	25,000.00	-	25,000.00	25,000.00	-
051700100100	Ministry of Education	Annual School Census (ASC)	-	10,500.00	-	10,500.00	10,500.00	-
051700100100	Ministry of Education	Provision of tables and chairs for computers at CERC	-	5,613.33	-	5,613.33	5,613.33	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700100100 Ministry of Education	NUT. 1 conduct training and re-training on foods and Nutrition to argument the capacity of Agric and home economics teachers in secondary school.	-	20,700.00	-	20,700.00	20,700.00	-
051700100100 Ministry of Education	NUT. 1 promote and support the establishment of schools gardens to provide complimentary feeding and stimulate interest in farming of food and nutrition related matters among growing students	-	5,750.01	-	5,750.01	5,750.01	-
051700100100 Ministry of Education	NUT.1 strengthening nutrition education and training in the curricular of secondary schools	-	210,000.00	-	210,000.00	210,000.00	-
051700100100 Ministry of Education	NUT.2 developed and institutionalized goverty alleviation scheme/project	-	6,380.00	-	6,380.00	6,380.00	-
051700100100 Ministry of Education	NUT. 3 formations and strengthening of WASH in school led total sanitation (KNSG/AGILE)	10,000.00	10,000.00	-	10,000.00	-	1.00
051700100100 Ministry of Education	NUT.3 Training for girls for menstrual hygiene & sycó-social hygiene	-	20,424.40	-	20,424.40	20,424.40	-
051700100100 Ministry of Education	NUT.5 promote regular physical hygiene and medical checkup in secondary schools including adequate relevant facilities	-	47,210.00	-	47,210.00	47,210.00	-
051700100100 Ministry of Education	Redesigning, rebranding and restocking of ten selected schools libraries	-	6,000.00	-	6,000.00	6,000.00	-
051700100100 Ministry of Education	Rehabilitation Of Theatre CERC	-	35,000.00	-	35,000.00	35,000.00	-
051700100100 Ministry of Education	Procurement Of Desktop Computer, Laser jet OMR Scanners & Printer 1 Each	-	20,000.00	-	20,000.00	20,000.00	-
051700100100 Ministry of Education	S.P.1.3.11Procurement Of Teaching Materials To Arabic And Islamic Schools	-	7,500.00	-	7,500.00	7,500.00	-
051700100100 Ministry of Education	S.P.1.3.13 Purchase Of Teaching/ Learning Equipment For Special Education Schools	-	7,300.00	-	7,300.00	7,300.00	-
051700100100 Ministry of Education	Mentoring/Monitoring Of SBMC In Schools	-	5,500.00	-	5,500.00	5,500.00	-
051700100100 Ministry of Education	HIV/AIDS Awareness Programme	-	6,700.00	-	6,700.00	6,700.00	-
051700100100 Ministry of Education	S.P.1.3.14 Strengthening Available Mechanism Of Sourcing External Grants/Loans For Financial Education Services	-	7,500.00	-	7,500.00	7,500.00	-
051700100100 Ministry of Education	S.P.1.3.15 Purchase Of Sporting Materials/equipment's For Special Education Schools	6,992.97	8,500.00	-	8,500.00	1,507.03	0.82
051700100100 Ministry of Education	S.P.1.3.16 Conduct Of Co Curriculum Activities	-	10,000.00	-	10,000.00	10,000.00	-
051700100100 Ministry of Education	S.P.1.3.17Monitoring Of Girls Child Education Programmes	-	30,000.00	-	30,000.00	30,000.00	-
051700100100 Ministry of Education	S.P.1.3.18Procurement Of Sporting Materials /equipment's (Covid-19 Responses)	-	10,000.00	(10,000.00)	-	-	#DIV/0!
051700100100 Ministry of Education	S.P.1.3.19E.Q.A. Training Of Evaluators	-	100,000.00	-	100,000.00	100,000.00	-
051700100100 Ministry of Education	Construction Of ICT Centre With 300 Computers	-	20,000.00	-	20,000.00	20,000.00	-
051700100100 Ministry of Education	S.P.1.3.20Procurement Of Learning Equipment And Materials	-	50,000.00	-	50,000.00	50,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700100100	Ministry of Education	Construction of Wall fencing at GSS Tanagar in Warawa LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700100100	Ministry of Education	Construction of Students' Desks And Chairs	-	1,290,000.00	(1,290,000.00)	-	-	#DIV/0!
051700100100	Ministry of Education	Construction Of Three Training in three schools Workshops	-	1,500,000.00	(1,000,000.00)	500,000.00	500,000.00	-
051700100100	Ministry of Education	Construction Of 44no. Duplex Classroom Blocks across the state	871,001.35	580,000.00	-	580,000.00	(291,001.35)	1.50
051700100100	Ministry of Education	Construction Of Story Blocks Of 4 Classroom 6no.	234,434.86	580,000.00	-	580,000.00	345,565.14	0.40
051700100100	Ministry of Education	Construction Of 2 Story Blocks Of 6 Classroom across the State	-	1,135,000.00	(500,000.00)	635,000.00	635,000.00	-
051700100100	Ministry of Education	Construction Of Admin Block 3no.	-	500,000.00	-	500,000.00	500,000.00	-
051700100100	Ministry of Education	Construction Of Laboratories 300no in 100 schools	-	55,723.85	-	55,723.85	55,723.85	-
051700100100	Ministry of Education	S.P.1.3.21Construction Of VIP Toilet Block 30no.	-	205,232.23	-	205,232.23	205,232.23	-
051700100100	Ministry of Education	Establishment Of Mega School 1no.	-	100,286.13	-	100,286.13	100,286.13	-
051700100100	Ministry of Education	Construction Of Wall Fence/Gate House At Various Schools	-	105,465.78	-	105,465.78	105,465.78	-
051700100100	Ministry of Education	General Repairs And Rehabilitation, of Physical Structures In Schools And Zonal Offices	-	40,000.00	(40,000.00)	-	-	#DIV/0!
051700100100	Ministry of Education	S.P.1.3.22Rehabilitation Of Toilets And Mosques	-	5,865.64	40,000.00	45,865.64	45,865.64	-
051700100100	Ministry of Education	Repairs Of Commissioners Office Air Conditioners	-	5,000.00	-	5,000.00	5,000.00	-
051700100100	Ministry of Education	Construction of Classroom Block at Dubu, Kunchi LGA	-	20,000.00	-	20,000.00	20,000.00	-
051700100100	Ministry of Education	Upgrading JSS Bauda to GSSS Bauda	-	50,000.00	-	50,000.00	50,000.00	-
051700100100	Ministry of Education	Rehabilitation of office Building	-	30,000.00	-	30,000.00	30,000.00	-
051700100100	Ministry of Education	Research & Development	-	20,000.00	-	20,000.00	20,000.00	-
051700100100	Ministry of Education	Construction of ICT Infrastructure	387,123.08	1,000,000.00	(700,000.00)	300,000.00	(87,123.08)	1.29
051700100100	Ministry of Education	Purchase of Students' Desks And Chairs	1,854,012.32	2,851,916.39	-	2,851,916.39	997,904.07	0.65
051700100100	Ministry of Education	Renovation and Rehabilitation. Of Physical Structures In Schools And Zonal Offices	6,586,879.42	7,202,000.00	(3,000,000.00)	4,202,000.00	(2,384,879.42)	1.57
051700100100	Ministry of Education	COMPLETION OF SCHOOL OF ISLAMIC STUDIES / TECHNICAL SCHOOLS WITHIN 44LGAs	2,364,433.92	3,500,000.00	(1,500,000.00)	2,000,000.00	(364,433.92)	1.18
051700100100	Ministry of Education	Construction Of 1000no. Classroom Blocks across the state	181,515.63	400,000.00	-	400,000.00	218,484.37	0.45
051700100100	Ministry of Education	Renovation of Fire Damaged structures in schools across the state	545,098.57	5,015,000.00	(2,000,000.00)	3,015,000.00	2,469,901.43	0.18
051700100100	Ministry of Education	Purchase of 50/60 Riso Printing Machine at AIED	-	25,000.00	-	25,000.00	25,000.00	-
051700100100	Ministry of Education	Provision of Solar Power Energy at AIED	-	1,500,000.00	(1,000,000.00)	500,000.00	500,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700100100	Ministry of Education Repairs and Renovation of 300 of Laboratories in 100 Schools	-	500,000.00	-	500,000.00	500,000.00	-
051700100100	Ministry of Education Renovation and Upgrading of Bilingual Schools	-	169,775.22	-	169,775.22	169,775.22	-
051700100100	Ministry of Education Renovation of Mal, Abdu Islamiyya Gawuna	-	429,725.59	-	429,725.59	429,725.59	-
051700100100	Ministry of Education Construction of Classroom Block at Kuku Gwarmal, Kunchi LGA	-	30,000.00	-	30,000.00	30,000.00	-
051700100100	Ministry of Education Construction of Classroom Block at Jar Kuka Shuwaki, Kunchi	-	100,000.00	-	100,000.00	100,000.00	-
051700300100	SUBEB emerging issues	-	36,357.77	-	36,357.77	36,357.77	-
051700300100	SUBEB procurement of working materials	73,637.08	100,000.00	-	100,000.00	26,362.92	0.74
051700300100	SUBEB maintenance of office equipment	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB Provision of Assorted textbooks for Libraries (17,300 Copies)	-	133,417.46	-	133,417.46	133,417.46	-
051700300100	SUBEB Strengthening Data Collection on OOSC and Children at Risk of Dropping Out	-	7,000.00	-	7,000.00	7,000.00	-
051700300100	SUBEB Preparation and development of Medium Term Basic Education strategic Plan	-	10,000.00	-	10,000.00	10,000.00	-
051700300100	SUBEB Capacity building of EMIS, M&E, Statistics, HPRS, Officers from Zones and LGEAs on e-Data Generation, Development Harmonization, Queries, Report)	-	22,241.02	-	22,241.02	22,241.02	-
051700300100	SUBEB Provision of Computers and Digital Gadgets to Models Primary Schools	88,000.00	160,000.00	-	160,000.00	72,000.00	0.55
051700300100	SUBEB Procurement of 4 New Vehicle (HILUX) for Supervision, Monitoring and Inspection of Basic Schools	26,149.30	75,000.00	-	75,000.00	48,850.70	0.35
051700300100	SUBEB Procurement of 4New Vehicle Chairmen, Two Board Members and Board Secretary	-	200,000.00	-	200,000.00	200,000.00	-
051700300100	SUBEB NUT.1 SBPs Promote school feeding programmes in all early child care and primary schools to improve nutritional status, learning capacities and enrollment/retention of school-age children through community participation	980,000.00	2,210,000.00	(1,210,000.00)	1,000,000.00	20,000.00	0.98
051700300100	SUBEB S.P.1.3 FNS Promote Prod.& Conspt Of Diversified NutritiousFoods, Plant&Animal Proteins, Energy Giving FoodCrops, MicroNutrient Rich Fruits&Green Leafy Vegetables at H/H & Commtty Levels Through Commtty Farms, Home&School Farming	-	43,000.00	-	43,000.00	43,000.00	-
051700300100	SUBEB NUT.i SBPs Promote and support the establishment of school gardens to provide complementary feeding and also stimulate interest in farming, food and nutrition-related matters among school children	-	20,700.00	-	20,700.00	20,700.00	-
051700300100	SUBEB NUT.1S SBPs trengthen nutrition education and training in the curricula of early child care, primary and Junior schools	-	2,750.00	-	2,750.00	2,750.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100	SUBEB	Provision of Non Core Text Books (HAUSA, ISLAMIC STUDIES, ARABIC and PHE)	75,000.00	75,000.00	-	75,000.00	-	1.00
051700300100	SUBEB	COMPUTER STUDIES BOOK FOR NURSERY (ECCDE)	-	5,000.00	-	5,000.00	5,000.00	-
051700300100	SUBEB	COMPUTER STUDIES BOOK FOR PRIMARY SCHOOL	-	30,000.00	-	30,000.00	30,000.00	-
051700300100	SUBEB	Provision of Hand writing and traces books	-	30,000.00	-	30,000.00	30,000.00	-
051700300100	SUBEB	Procurement of ECCDE Play Materials and equipment	-	150,000.00	-	150,000.00	150,000.00	-
051700300100	SUBEB	Sports Development	-	71,092.85	-	71,092.85	71,092.85	-
051700300100	SUBEB	Procurement of chalk	131,500.00	150,000.00	-	150,000.00	18,500.00	0.88
051700300100	SUBEB	Procurement of White Board Markers	73,637.08	73,637.08	-	73,637.08	0.00	1.00
051700300100	SUBEB	Procurement of prepared Lesson Plan for Literacy and Numeracy (Primary 1- 3)	194,850.00	240,000.00	-	240,000.00	45,150.00	0.81
051700300100	SUBEB	Provision of Instructional Materials. Eg (BB/Ruler, Pencil, Eraser)	223,480.00	250,000.00	-	250,000.00	26,520.00	0.89
051700300100	SUBEB	Procurement of Agricultural equipment for schools	-	142,185.70	-	142,185.70	142,185.70	-
051700300100	SUBEB	Minjibri Boarding Primary School Feeding programme	-	-	50,000.00	50,000.00	50,000.00	-
051700300100	SUBEB	Training of LGEAs, Zones and SUBEB headquarters Quality assurance Officers on e-Quality Assurance and tracking of teachers policy indicators	-	40,000.00	-	40,000.00	40,000.00	-
051700300100	SUBEB	Quality Assurance	-	142,185.70	-	142,185.70	142,185.70	-
051700300100	SUBEB	NUT.3 SBPs Conduct Training and retraining on food and nutrition to augment the capacity of Agric and Home Economics Teachers in primary and Jss schools	-	1,613.33	-	1,613.33	1,613.33	-
051700300100	SUBEB	Training of Islamic and Arabic Teachers on Basic Education	-	90,000.00	-	90,000.00	90,000.00	-
051700300100	SUBEB	Conduct of School Based training (whole school approach)	-	35,000.00	-	35,000.00	35,000.00	-
051700300100	SUBEB	Provision of RANA Textbooks for P5	-	80,000.00	-	80,000.00	80,000.00	-
051700300100	SUBEB	Provision of RANA Textbooks for P6	-	80,000.00	-	80,000.00	80,000.00	-
051700300100	SUBEB	Training of Master trainers, Step down Training to Teachers of P5 and P6	71,250.00	48,000.00	-	48,000.00	(23,250.00)	1.48
051700300100	SUBEB	Training of planning officers on strategic planning	-	450.00	-	450.00	450.00	-
051700300100	SUBEB	To build capacity of budget officers on international standard budget preparation	-	10,000.00	-	10,000.00	10,000.00	-
051700300100	SUBEB	Staff Capacity Building on various Professions	972,540.00	100,000.00	-	100,000.00	(872,540.00)	9.73
051700300100	SUBEB	Training on tackling farmers/herders conflict in some selected LGEAS	-	5,000.00	-	5,000.00	5,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 SUBEB	State Level Sensitization training for State Nomadic Staff	-	10,000.00	-	10,000.00	10,000.00	-
051700300100 SUBEB	Community Engagement with Active Fulani Leaders and Association.	-	5,000.00	-	5,000.00	5,000.00	-
051700300100 SUBEB	High-level Evidence-Based Advocacy to community leaders on Addressing Out-of-School Children	-	20,000.00	-	20,000.00	20,000.00	-
051700300100 SUBEB	Developing and implementing a State wide advocacy and sensitization campaign on OOSC	-	30,000.00	-	30,000.00	30,000.00	-
051700300100 SUBEB	Refresher Training on SBMC	-	20,000.00	-	20,000.00	20,000.00	-
051700300100 SUBEB	Annual Enrolment Drive Campaign	-	30,000.00	-	30,000.00	30,000.00	-
051700300100 SUBEB	NUT 3- SBPs Formation and strengthening of WASH in primary school Led Total Sanitation9 (KNSG/UBEC)	-	1,860.00	-	1,860.00	1,860.00	-
051700300100 SUBEB	S.P.3 SBPs Provision of Water And Sanitation Equipment to Primary & Junior School	-	25,000.00	-	25,000.00	25,000.00	-
051700300100 SUBEB	Procurement of 9 year Basic Education Curriculum	-	35,000.00	-	35,000.00	35,000.00	-
051700300100 SUBEB	Constructions of New Classrooms	4,303,905.83	3,922,098.66	-	3,922,098.66	(381,807.16)	1.10
051700300100 SUBEB	Construction of New Toilets Blocks	73,065.93	373,400.95	-	373,400.95	-300,335.03	0.20
051700300100 SUBEB	Procurements of Pupils Furniture of the newly Constructed Classrooms	1,350,866.02	1,380,973.82	-	1,380,973.82	30,107.80	0.98
051700300100 SUBEB	Procurements of Teachers Furniture	-	19,155.90	-	19,155.90	19,155.90	-
051700300100 SUBEB	Renovation Of100 Classrooms across the State	1,033,718.77	1,010,928.52	-	1,010,928.52	(22,790.25)	1.02
051700300100 SUBEB	maintenance of office buildings	87,250.00	100,000.00	-	100,000.00	12,750.00	0.87
051700300100 SUBEB	Project Monitoring	-	142,185.70	-	142,185.70	142,185.70	-
051700300100 SUBEB	Construction of 2 Hostels for Boys and Girls at Tarda	345,670.00	469,205.24	-	469,205.24	123,535.24	0.74
051700300100 SUBEB	Construction of Mosque at Tarda Smart School	-	30,000.00	-	30,000.00	30,000.00	-
051700300100 SUBEB	Extesion of Baoundary wall	-	109,010.73	-	109,010.73	109,010.73	-
051700300100 SUBEB	Provision of Play Ground	-	10,000.00	-	10,000.00	10,000.00	-
051700300100 SUBEB	Construction dinning Hall and kitchen	-	174,484.69	-	174,484.69	174,484.69	-
051700300100 SUBEB	Pre- Rehabilitation Conditions survey	-	10,000.00	-	10,000.00	10,000.00	-
051700300100 SUBEB	Provision of Solar Power to Block Building 'D' @ State Universal Basic Education Board, Kano	-	15,000.00	-	15,000.00	15,000.00	-
051700300100 SUBEB	Construction of one-block story building (SUBEB Type) at GSSS Kofar Liman in Karaye LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 SUBEB	Construction of one-block story building at GSSSS Kwanyawa (SUBEB Type) in Karaye LGA	-	50,000.00	-	50,000.00	50,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100	SUBEB	Renovation of Falgore Central Primary School and provision of furniture in Rogo LGA	167,428.12	200,000.00	-	200,000.00	32,571.88	0.84
051700300100	SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Gwadaba in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Renovation and Construction of Islamiyya on Decking at Unguwa Uku Kauyen Alu	-	25,000.00	-	25,000.00	25,000.00	-
051700300100	SUBEB	Construction of 2No. 4 Classrooms Story Block with office and Store at GGSSS, Permanent Site, Massu in Sumaila LGA	235,470.00	251,458.63	-	251,458.63	15,988.63	0.94
051700300100	SUBEB	Construction of 2No Science /Home Economic Labs at GGSSS, Permanent Site Massu in Sumaila LGA	-	104,324.50	-	104,324.50	104,324.50	-
051700300100	SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Kadanya in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Construction of Office Building at Kano Municipal LEA.	87,657.00	100,000.00	-	100,000.00	12,343.00	0.88
051700300100	SUBEB	Construction of Classroom Story Block (SUBEB type) at Proposed Jaba Primary School in Fagge LGA	-	56,000.00	-	56,000.00	56,000.00	-
051700300100	SUBEB	Completion of additional 4 Classroom upstairs at Proposed Jaba Primary School in Fagge LGA	78,950.00	100,000.00	-	100,000.00	21,050.00	0.79
051700300100	SUBEB	Construction of Islamiyya Block of 2 classroom with office at Ja'unawa	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Renovation and Construction of Islamiyya on Decking at Unguwa Uku Kauyen Alu in Tarauni LGA	-	25,000.00	-	25,000.00	25,000.00	-
051700300100	SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Kadanya in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Dinyar Madiga in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Shanga in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Construction of Additional Classrooms at Shabbabul Islamiyya Primary and Secondary School and additional Toilet in Nassarawa LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	General renovation of Kafin Maiyaki special primary school	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Wall fencing of Kumbotso Special Primary School	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Wall fencing of Sumaila Primary School	-	50,000.00	-	50,000.00	50,000.00	-
051700300100	SUBEB	Provision of School Furnitures for Primary at Ungogo, Kabo, Kiru, Shanono,Rogo, Kibiya, Madobi Kumbotso, R/Gado,Albasu, Kumbotso, Warawa & Gabasawa LGAs	969,253.07	1,000,000.00	-	1,000,000.00	30,746.93	0.97
051700300100	SUBEB	NUT.3 WASH Organize town hall meetings on personal hygiene, hand washing promotion and menstrual hygiene management for adolescents Girls/Boys	-	5,580.00	-	5,580.00	5,580.00	-
051700300100	SUBEB	NUT.5 SBPs Promote regular physical activities and medical check up in schools including provision of adequate relevant facilities	-	20,474.40	-	20,474.40	20,474.40	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 SUBEB	Provision of Non Core Text Books (HAUSA, ISLAMIC STUDIES, ARABIC) and PHE	189,560.00	240,000.00	-	240,000.00	50,440.00	0.79
051700300100 SUBEB	Digitalization and Compilation of Class Six Pupils Continue Assessment and Production of transition letter to the successful candidates	-	55,000.00	-	55,000.00	55,000.00	-
051700300100 SUBEB	Procurement of Science Kits	134,785.00	200,000.00	(50,000.00)	150,000.00	15,215.00	0.90
051700400100 Kano State Educational Development Support	Purchase of Computers	-	14,500.00	-	14,500.00	14,500.00	-
051700400100 Kano State Educational Development Support	Provision of Solar Power	-	16,500.00	-	16,500.00	16,500.00	-
051700800100 Kano State library Board	Provision of Office furniture and fittings at Gabasawa LGA	-	9,000.00	-	9,000.00	9,000.00	-
051700800100 Kano State library Board	Provision of Office furniture and fittings at Kura LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700800100 Kano State library Board	SP.1.4 Rehabilitation/Repairs of 4No. Water System (Overhead Tank)	-	25,000.00	-	25,000.00	25,000.00	-
051700800100 Kano State library Board	Rehabilitation/Repairs of Electricity	-	30,000.00	-	30,000.00	30,000.00	-
051700800100 Kano State library Board	SP.1.3 Purchase of Library Books and Equipments	3,950.00	25,000.00	-	25,000.00	21,050.00	0.16
051700800100 Kano State library Board	Write and Reading Competitions among Secondary Students Anniversaries/Celebrations (Readership Promotion Campaign)	-	15,000.00	-	15,000.00	15,000.00	-
051700800100 Kano State library Board	Settin-up ICT Infrastructure E-leaning System in Rano LGA Divisional Library	-	25,000.00	-	25,000.00	25,000.00	-
051700800100 Kano State library Board	Settin-up ICT Infrastructure E-leaning System in Gaya LGA Divisional Library	-	25,000.00	-	25,000.00	25,000.00	-
051700800100 Kano State library Board	Settin-up ICT Infrastructure E-leaning System in Hadquarter Divisional Library	-	25,000.00	-	25,000.00	25,000.00	-
051700800100 Kano State library Board	Settin-up ICT Infrastructure E-leaning System in Karaye LGA Divisional Library	-	50,000.00	-	50,000.00	50,000.00	-
051700800100 Kano State library Board	Settin-up ICT Infrastructure E-leaning System in Madobi LGA Divisional Library	-	96,462.57	-	96,462.57	96,462.57	-
051700800100 Kano State library Board	Settin-up ICT Infrastructure E-leaning System in Municipal LGA Divisional Library	36,363.34	39,515.40	-	39,515.40	3,152.06	0.92
051701000100 Kano State Agency for Mass Education	S.P.3.1 Procurement of Vocational/Instructional teaching/Learning Aid and Materials for distribution across the 61 women learning centers, 10 class in the correctional/Rehabilitation centers in the State	12,000.00	115,657.71	-	115,657.71	103,657.71	0.10
051701000100 Kano State Agency for Mass Education	S.P.1.4: Reno. & Furnishing of 22 Women Learning Centers to increase enrolment retention & compl across all literacy level and Renov. of 25no. 4sitter toilets across the 61 women learning centers in the state including the hats	-	39,885.92	-	39,885.92	39,885.92	-
051701000100 Kano State Agency for Mass Education	Capacity Building for Management Staff/Field officers and facilitators to improve service delivery	-	23,634.55	-	23,634.55	23,634.55	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051701000100	Kano State Agency for Mass Education S.P.1.4 Collaboration With Development Partners to facilitate donor agencies intervention in the non-formal education sector in the state	-	109,777.75	-	109,777.75	109,777.75	-
051701000100	Kano State Agency for Mass Education S.P.1.4 Upgrading & equipping of 6model vocational (Homeeconomics,FashionDesign,Cosmetology,Solar Inst,CCTV/Sate & GSM repairs) to NABTEV standard & training of 300Youth & Adult for self-employment in every circle of 3month	-	70,294.65	-	70,294.65	70,294.65	-
051701000100	Kano State Agency for Mass Education Upgrade of Basic Mass Communication School to Diploma awarding to increase access and accommodate the teaming Youth and on the job training	-	23,901.55	-	23,901.55	23,901.55	-
051701000100	Kano State Agency for Mass Education Participating and Conducting of International Literacy Day Celebration both at national and state level to sensitize the general populace on the importance of literacy in line with United Nation declaration every 8th of September	-	47,863.10	-	47,863.10	47,863.10	-
051701000100	Kano State Agency for Mass Education Revitalization of Literacy Classes in Some 10 Selected Correctional/Rehab. Centers with an enrolment target of 900 learners in Literacy and Vocational skills classes in the State to increase access to Education for the inmates	-	27,920.14	-	27,920.14	27,920.14	-
051701000100	Kano State Agency for Mass Education S.P.1.4 Piloting of 10 mobile learning center in some selected location for the out of school children	25,056.00	87,749.02	-	87,749.02	62,693.02	0.29
051701000100	Kano State Agency for Mass Education S.P.1.3 Establishment Of 20 Girl-Child Class across the three (3) Senatorial Zone in the state to reduce the number of Out of Schools Girls hawking in the street of the state	-	19,942.96	-	19,942.96	19,942.96	-
051701000100	Kano State Agency for Mass Education S.P.1.4 Conduct of Mass Literacy campaign to increase access to Adult literacy in the State	-	35,885.92	-	35,885.92	35,885.92	-
051701000100	Kano State Agency for Mass Education Conduct of Examination at basic and post Basic level across 61 women learning centers in the 44 LGAs in the state	-	60,817.42	-	60,817.42	60,817.42	-
051701000100	Kano State Agency for Mass Education Conduct of Monitoring and Evaluation of all literacyprogrammes in the 61 Learning Centers across The State	-	12,050.00	-	12,050.00	12,050.00	-
051701000100	Kano State Agency for Mass Education Repair of Monitoring Vehicles for the conduct of monitoring exercise	-	5,750.00	-	5,750.00	5,750.00	-
051701000100	Kano State Agency for Mass Education Maintenance of 4 no. monitoring vehicles and 48 no. Boxer motorbike for monitoring exercise at state and LGA level	-	22,747.00	-	22,747.00	22,747.00	-
051701000100	Kano State Agency for Mass Education S.P.1.3 Establishment of 20 mobile learning centers for out of School children	-	12,500.00	-	12,500.00	12,500.00	-
051701500100	Science & Technical Schools Board S.P.1.3.27 ADVOCACY FOR COSDEC ENROLMENT TO SOME LOCAL GOVT. AREAS	-	10,000.00	-	10,000.00	10,000.00	-
051701500100	Science & Technical Schools Board Advocacy for Girls Enrolment into Science and Technical Education	-	8,000.00	-	8,000.00	8,000.00	-
051701500100	Science & Technical Schools Board Purchase of 5Nos Computers.	-	7,800.00	-	7,800.00	7,800.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051701500100	Science & Technical Schools Board REHABILITATION/REPAIRS-ICT INFRASTRUCTURES	-	9,000.00	-	9,000.00	9,000.00	-
051701500100	Science & Technical Schools Board Provision of E-Learning program	-	25,000.00	-	25,000.00	25,000.00	-
051701500100	Science & Technical Schools Board Reviving STSB Secretariat Library	-	6,000.00	-	6,000.00	6,000.00	-
051701500100	Science & Technical Schools Board Procurement of 2 Motor cycles for STSB mail dispatching	-	7,200.06	-	7,200.06	7,200.06	-
051701500100	Science & Technical Schools Board Purchase of Laboratory and workshop tools and equipments STSB colleges	250,000.00	110,000.00	-	110,000.00	(140,000.00)	2.27
051701500100	Science & Technical Schools Board Procurement white Boards for some STSB Colleges	-	20,000.00	-	20,000.00	20,000.00	-
051701500100	Science & Technical Schools Board Reviving School Garden in 6 STSB Boarding Colleges	-	10,000.00	-	10,000.00	10,000.00	-
051701500100	Science & Technical Schools Board PURCHASE OF LIBRARY MATERIALS	-	6,300.00	-	6,300.00	6,300.00	-
051701500100	Science & Technical Schools Board Purchase of sports equipment and facilities for boys colleges	-	7,000.00	-	7,000.00	7,000.00	-
051701500100	Science & Technical Schools Board Purchase of sports equipment and facilities for girls colleges	-	7,000.00	-	7,000.00	7,000.00	-
051701500100	Science & Technical Schools Board Purchase of equipments for reactivation of guidance and counselling service unit	-	10,000.00	-	10,000.00	10,000.00	-
051701500100	Science & Technical Schools Board S.P.1.3.25 PROCUREMENT OF COSDEC TRAINING CONSUMABLES	-	14,000.00	-	14,000.00	14,000.00	-
051701500100	Science & Technical Schools Board Provision of classroom furniture at some colleges	-	9,000.00	-	9,000.00	9,000.00	-
051701500100	Science & Technical Schools Board S.P.1.3.26 ASSESSMENT AND CERTIFICATION OF APPARENTICE AT COSDEC	-	5,040.00	-	5,040.00	5,040.00	-
051701500100	Science & Technical Schools Board Accreditation fees for 20 Technical colleges by NBTE	56,212.00	120,000.00	-	120,000.00	63,788.00	0.47
051701500100	Science & Technical Schools Board Repairs and Renovation of 10no Block of classrooms at various Schools/Colleges	-	40,000.00	(40,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board Repairs and Renovation of 4no Laboratories at various Schools and Colleges	-	24,000.00	(24,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board Repairs and Renovations of 4no Student Hostels at various boading Colleges	-	70,000.00	(70,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board Refurbishing /repairs of 20no Students School Buses/ inspection Vehicles	-	45,000.00	(45,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board General Evacuation / repair of Student Toilet Blocks at STSB Schools	-	50,000.00	(50,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board Repairs and Renovation of Science and Technical Schools Board Sreteriat	-	100,000.00	(100,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board Repairs and Renovation of wind Storm damage	-	55,000.00	(55,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board Construction of 20no Storey Classroom Blocks of 4 with 2no offices and its furnishing at various Schools	-	95,000.00	(95,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board Construction and furnishing of 2no student Hostel	-	75,000.00	-	75,000.00	75,000.00	-
051701500100	Science & Technical Schools Board Provision of 5no Solar power mechanized Borehole and reticulation of water at various Schools	-	50,000.00	(50,000.00)	-	-	#DIV/0!



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051701500100	Science & Technical Schools Board	Provision of solar streets light 50no at various Schools	-	29,000.00	-	29,000.00	29,000.00	-
051701500100	Science & Technical Schools Board	Procurement of solar power supply gadgets at STSB secretariat	-	9,000.00	-	9,000.00	9,000.00	-
051701500100	Science & Technical Schools Board	Repairs and Renovation of 10no classroom at various school/Colleges	-	40,000.00	-	40,000.00	40,000.00	-
051701500100	Science & Technical Schools Board	Repairs and Renovation of 4no laboratories at various school/colleges	-	24,000.00	-	24,000.00	24,000.00	-
051701500100	Science & Technical Schools Board	Repairs and Renovation of 4no Students Hostels at various boarding schools	-	70,000.00	-	70,000.00	70,000.00	-
051701500100	Science & Technical Schools Board	Refurbishing/repairs of 20no Students School Buses/Inspection Vehicles	-	45,000.00	-	45,000.00	45,000.00	-
051701500100	Science & Technical Schools Board	General Evacuation/repair of Students Toilets Blocks at STSB Schools	-	50,000.00	-	50,000.00	50,000.00	-
051701500100	Science & Technical Schools Board	Repairs and Renovation of Science and Technical School Boards Secretariat	-	100,000.00	(100,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board	Repairs and Renovation of Windstorm damage	-	55,000.00	(55,000.00)	-	-	#DIV/0!
051701500100	Science & Technical Schools Board	Construction of 20no Storey Classrooms Blocks of 4 with 2no offices and its furnishing at various schools	-	95,000.00	-	95,000.00	95,000.00	-
051701500100	Science & Technical Schools Board	Construction and furnishing of 2no students hostels	-	75,000.00	-	75,000.00	75,000.00	-
051701500100	Science & Technical Schools Board	Provision of 5no Solar Power mechanized Borehole and reticulation of water at various schools	-	50,000.00	-	50,000.00	50,000.00	-
051701500100	Science & Technical Schools Board	Provision of Solar Street Light 50no at various schools	-	29,000.00	-	29,000.00	29,000.00	-
051701500100	Science & Technical Schools Board	Procurement of solar power supply gadgets of STSB Secretariat.	-	9,000.00	-	9,000.00	9,000.00	-
051701500100	Science & Technical Schools Board	Provision of Sanitary Items to Girls College	-	4,700.00	-	4,700.00	4,700.00	-
051701500100	Science & Technical Schools Board	Procurement of 2Motorcycles for STSB mail dispatching	-	2,500.00	-	2,500.00	2,500.00	-
051701500100	Science & Technical Schools Board	Construction of additional Classes at GTC Ungogo II, Ungogo Town	356,599.64	300,000.00	-	300,000.00	(56,599.64)	1.19
051701500100	Science & Technical Schools Board	Construction of Vocational Training Centre at Fillin Jet Gwammaja in Dala	345,000.00	500,000.00	-	500,000.00	155,000.00	0.69
051701500100	Science & Technical Schools Board	Renovation of Technical Colleges	262,462.06	-	684,000.00	684,000.00	421,537.94	0.38
051701600100	Kano State Private And Voluntary Inst Board	Solar installation at KSPVIB head quarter	-	15,905.10	-	15,905.10	15,905.10	-
051701600100	Kano State Private And Voluntary Inst Board	Purchase of Office furniture and fittings	-	5,076.01	-	5,076.01	5,076.01	-
051701600100	Kano State Private And Voluntary Inst Board	5No.Purchase of Printers for (offices use )	-	7,050.93	-	7,050.93	7,050.93	-
051701600100	Kano State Private And Voluntary Inst Board	10No.Purchase of Laptop Computers for ( offices use )	-	8,307.27	-	8,307.27	8,307.27	-
051701600100	Kano State Private And Voluntary Inst Board	KSPVIB Portal Development Annual Hosting Subscription	-	22,656.03	-	22,656.03	22,656.03	-
051701600100	Kano State Private And Voluntary Inst Board	2No.Purchase of motor vehcles for ( EQA Exercise )	-	12,082.03	-	12,082.03	12,082.03	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051701600100	Kano State Private And Voluntary Inst Board	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	19,580.00	20,000.00	-	20,000.00	420.00	0.98
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	90,000.00	-	90,000.00	90,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	278,000.00	300,000.00	-	300,000.00	22,000.00	0.93
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	10,000.00	-	10,000.00	10,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	245,700.00	300,000.00	-	300,000.00	54,300.00	0.82
051702600100	Kano State Senior Secondary Schools Mgt. Board	139,280.00	250,000.00	-	250,000.00	110,720.00	0.56
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	150,000.00	-	150,000.00	150,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	100,000.00	-	100,000.00	100,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	150,000.00	-	150,000.00	150,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	25,000.00	-	25,000.00	25,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	2,360,000.00	(2,242,448.17)	117,551.83	117,551.83	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	100,000.00	-	100,000.00	100,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	108,000.00	-	108,000.00	108,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	100,000.00	-	100,000.00	100,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	100,000.00	-	100,000.00	100,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	85,000.00	-	85,000.00	85,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	10,171.01	75,000.00	-	75,000.00	64,828.99	0.14
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	100,000.00	-	100,000.00	100,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	150,000.00	-	150,000.00	150,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	-	100,000.00	-	100,000.00	100,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051702600100	Kano State Senior Secondary Schools Mgt. Board Renovation and Construction of 4No Story Classroom Blocks at Mai rigar Fata Primary and Secondary School, Sani Mai nagge, in Gwale LGA	-	100,000.00	-	100,000.00	100,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of additional classroom blocks at Bachirawa Secondary School	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of additional Classroom Blocks at Boys Secondary Schools at Kumbotsa town in Kumbotso LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Renovation of Government Secondary School Bagwai	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of additional classroom blocks at Ungogo	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of additional classroom blocks at Zaura Secondary Schools in Ungogo LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Renovation of GGSSS Gandun Albasa in Kano Municipal LGA	-	300,000.00	-	300,000.00	300,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of 2No. 4 Classrooms Story Block with office and Store at GGSSS, Permanent Site, Massu in Sumaila LGA	-	251,458.63	-	251,458.63	251,458.63	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of 2No Science /Home Economic Labs at GGSSS, Permanent Site Massu in Sumaila LGA	-	104,324.50	-	104,324.50	104,324.50	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of Islamiyya Block of 2 classroom with office at Ja'unawa	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of Islamiyya Block of 2 Classroom with Office at Shanga in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of Classroom block at Yan Bundu in Bichi LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of Classroom Block at Santar Namama in Bichi LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Wall Fencing of GSS Shanono in Shanono LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Construction of Class Room Block at GGJSS Faruruwa In Shanono LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Wall Fencing of GSSS Badau Bagwai- LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board Wall Fencing of GSSS Gadanya in Bagwai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051702600100	Kano State Senior Secondary Schools Mgt. Board S.P.1.3.1Boarding Schools Feeding Programme	2,579,717.08	1,750,000.00	-	1,750,000.00	(829,717.08)	1.47
051702600100	Kano State Senior Secondary Schools Mgt. Board S.P.1.3.26 FREE EDUCATION PROGRAMMES	-	178,848.00	-	178,848.00	178,848.00	-
051702700100	Kano State Islamic & Qur'anic School Board Construction & furnishing classrooms Blocks and Musabaka Hall	30,150.00	111,780.00	-	111,780.00	81,630.00	0.27
051702700100	Kano State Islamic & Qur'anic School Board S.P.1.3.29 Construction of 100 toilet facilities in Schools	-	699.34	-	699.34	699.34	-
051702700100	Kano State Islamic & Qur'anic School Board S.P.1.3.26 Procurement of teaching and learning materials for schools	-	134,136.00	-	134,136.00	134,136.00	-
051702700100	Kano State Islamic & Qur'anic School Board Renovation of 220 NO. classrooms and 66 toilets	178,500.88	200,000.00	-	200,000.00	21,499.13	0.89
051702700100	Kano State Islamic & Qur'anic School Board S.P.1.3.27 Procurement of assorted Text books in some selected subjects	-	22,356.00	-	22,356.00	22,356.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051702700100	Kano State Islamic & Qur'anic School Board	-	66,008.41	-	66,008.41	66,008.41	-
051702700100	Kano State Islamic & Qur'anic School Board	-	8,699.78	-	8,699.78	8,699.78	-
051702700100	Kano State Islamic & Qur'anic School Board	-	20,006.94	-	20,006.94	20,006.94	-
051702700100	Kano State Islamic & Qur'anic School Board	-	8,327.05	-	8,327.05	8,327.05	-
051702700100	Kano State Islamic & Qur'anic School Board	-	300,000.00	(150,000.00)	150,000.00	150,000.00	-
051702700100	Kano State Islamic & Qur'anic School Board	-	-	8,150.50	8,150.50	8,150.50	-
051702700100	Kano State Islamic & Qur'anic School Board	-	-	96,252.46	96,252.46	96,252.46	-
051702700100	Kano State Islamic & Qur'anic School Board	-	-	8,560.55	8,560.55	8,560.55	-
051702700100	Kano State Islamic & Qur'anic School Board	-	-	10,400.65	10,400.65	10,400.65	-
051702700100	Kano State Islamic & Qur'anic School Board	55,838.79	-	15,315.55	15,315.55	(40,523.24)	3.65
051702700100	Kano State Islamic & Qur'anic School Board	-	-	2,560.30	2,560.30	2,560.30	-
051702700100	Kano State Islamic & Qur'anic School Board	-	-	8,760.00	8,760.00	8,760.00	-
052100100100	Ministry of Health	12,000.00	20,000.00	-	20,000.00	8,000.00	0.60
052100100100	Ministry of Health	-	80,000.00	-	80,000.00	80,000.00	-
052100100100	Ministry of Health	917,915.00	1,000,000.00	-	1,000,000.00	82,085.00	0.92
052100100100	Ministry of Health	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health	430,000.00	400,000.00	-	400,000.00	(30,000.00)	1.08
052100100100	Ministry of Health	125,885.34	20,000.00	-	20,000.00	(105,885.34)	6.29
052100100100	Ministry of Health	-	60,000.00	-	60,000.00	60,000.00	-
052100100100	Ministry of Health	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health	-	26,000.00	-	26,000.00	26,000.00	-
052100100100	Ministry of Health	-	500,000.00	-	500,000.00	500,000.00	-
052100100100	Ministry of Health	-	400,000.00	-	400,000.00	400,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100100100	Ministry of Health Medical Outreaches including Kwankwasiyya Medical Outreach, Eye and other medical Outreaches	-	800,000.00	-	800,000.00	800,000.00	-
052100100100	Ministry of Health Construction of New Intensive Care Units at MMSH & MAWTH	2,096,999.93	2,300,000.00	-	2,300,000.00	203,000.08	0.91
052100100100	Ministry of Health Provision of Plant Generators to 20 SHFs the State	-	500,000.00	-	500,000.00	500,000.00	-
052100100100	Ministry of Health Supply of Drugs and Medical Consumables	129,000.00	500,000.00	-	500,000.00	371,000.00	0.26
052100100100	Ministry of Health Health Management Information System ( H M I S )	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health Health Sector Research Programme	-	10,000.00	-	10,000.00	10,000.00	-
052100100100	Ministry of Health Conduct Of Bi- Annual Review Meeting ( AOP)	-	27,000.00	-	27,000.00	27,000.00	-
052100100100	Ministry of Health Capacity Building Of Health Personnel On Regular Monitoring Of Growth And Promotion (GMP) At Health Facilities And Communities.	26,961.00	20,000.00	-	20,000.00	(6,961.00)	1.35
052100100100	Ministry of Health National/State Annual Council On Health Meetings	-	38,558.97	-	38,558.97	38,558.97	-
052100100100	Ministry of Health Procurement Of Medical Equipment to General Hospitals	1,383,580.34	2,015,647.87	-	2,015,647.87	632,067.54	0.69
052100100100	Ministry of Health Procurement Of Specialized Medical Equipment E.G Neurosurgery, Orthopedic ICTs, Ct Scan, Dental Unit, X-Ray Unit etc	73,139.00	30,000.00	-	30,000.00	(43,139.00)	2.44
052100100100	Ministry of Health Purchase Of Computers And Accessories	-	10,000.00	-	10,000.00	10,000.00	-
052100100100	Ministry of Health Procurement Of Furniture At Tiga Gen. Hosp.	-	5,000.00	-	5,000.00	5,000.00	-
052100100100	Ministry of Health Construction of Dashi Comprehensive Health Centre in Kuru LGA	785,000.00	1,000,000.00	-	1,000,000.00	215,000.00	0.79
052100100100	Ministry of Health Medical Assistance	1,525,401.23	1,066,000.00	500,000.00	1,566,000.00	40,598.77	0.97
052100100100	Ministry of Health Adolescent and Young People Health and Development	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health Facility Maternal and Pre-natal Death Surveillance and Response	28,354.50	100,000.00	-	100,000.00	71,645.50	0.28
052100100100	Ministry of Health Provision of Hospital Equipment across Warawa LGA	-	300,000.00	-	300,000.00	300,000.00	-
052100100100	Ministry of Health Kano State E-Health Program	-	250,000.00	-	250,000.00	250,000.00	-
052100100100	Ministry of Health Upgrade of Ungogo PHC to General Hospital	-	400,000.00	-	400,000.00	400,000.00	-
052100100100	Ministry of Health Provision of CHILD BIRTH KITS for Pregarancy Women	2,060,000.00	2,628,713.87	-	2,628,713.87	568,713.87	0.78
052100100100	Ministry of Health Upgrading of Darki PHC to General Hospital in Wudil LGA	-	200,000.00	-	200,000.00	200,000.00	-
052100100100	Ministry of Health Provision of Hospital Equipment for the newly constructed hospitals by the State Government in Tofa Local Government	-	400,000.00	-	400,000.00	400,000.00	-
052100100100	Ministry of Health Construction of Health-Post in Kiru Ward, Kiru Local Government	-	150,000.00	-	150,000.00	150,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100100100 Ministry of Health	Upgrading of Yalwal Dansiyal Comprehensive health centre to Cottage Hospital in R/Gado Local Government	165,195.27	100,000.00	-	100,000.00	(65,195.27)	1.65
052100100100 Ministry of Health	Renovation of Akilu Memorial Hospital Madobi Local Government	-	200,000.00	-	200,000.00	200,000.00	-
052100100100 Ministry of Health	Construction of Health Center CI at Yautar Areawa in Gabasawa LGA	-	100,000.00	-	100,000.00	100,000.00	-
052100100100 Ministry of Health	Construction of Health Center CI at Kafamai Yumbu in Gabasawa LGA	-	200,000.00	-	200,000.00	200,000.00	-
052100100100 Ministry of Health	Upgrade of Gano PHC to General Hospital	65,526.53	200,000.00	100,000.00	300,000.00	234,473.47	0.22
052100100100 Ministry of Health	Construction of Dispensary at Gagarami in Albasu LGA	-	116,339.91	-	116,339.91	116,339.91	-
052100100100 Ministry of Health	Upgrading of Kibiya PHC to Cottage Hospital	-	200,000.00	-	200,000.00	200,000.00	-
052100100100 Ministry of Health	Upgrading/Completion of Kachako PHC to Cottage Hospital in Takai LGA	-	70,000.00	-	70,000.00	70,000.00	-
052100100100 Ministry of Health	Wall Fencing of Tattarawa PHC in Dawakin Tofa LGA	-	200,000.00	-	200,000.00	200,000.00	-
052100100100 Ministry of Health	Construction of Maternity ward at Ajingi Cottage Hospital	-	200,000.00	-	200,000.00	200,000.00	-
052100100100 Ministry of Health	Construction of PHC at Dal in Garko LGA	-	200,000.00	-	200,000.00	200,000.00	-
052100100100 Ministry of Health	Construction of PHC at Ta'udu Kaura Merchant in Gwale LGA	-	200,000.00	-	200,000.00	200,000.00	-
052100100100 Ministry of Health	Expansion and renovation of Wailari Health post in Makoda LGA	-	150,000.00	-	150,000.00	150,000.00	-
052100100100 Ministry of Health	Construction of Dausayi health centre in Warure Gwale Local Government.	-	150,000.00	-	150,000.00	150,000.00	-
052100100100 Ministry of Health	Conversion and upgrading of Isa Kaita Health Centre in Gama B into a Paediatrics hospital in Nasarawa LGA	-	150,000.00	-	150,000.00	150,000.00	-
052100100100 Ministry of Health	Free Maternal and Child Health	-	500,000.00	-	500,000.00	500,000.00	-
052100100100 Ministry of Health	Upgrading of Kabuga Primary Healthcare to a General Hospital	-	150,000.00	-	150,000.00	150,000.00	-
052100100100 Ministry of Health	Construction of Health post at Filin Gidan Sarki, Dorayi Karama community plot in Gwale Local Government	-	300,000.00	-	300,000.00	300,000.00	-
052100100100 Ministry of Health	Construction of Accident and Emergency at Sumaila General Hospital	74,987.93	150,000.00	-	150,000.00	75,012.07	0.50
052100100100 Ministry of Health	Construction Primary Healthcare Facility at Gwagarwa in Nasarawa LGA	-	150,000.00	-	150,000.00	150,000.00	-
052100100100 Ministry of Health	Provision of Signe language interpreters in General Hospitals	-	50,000.00	-	50,000.00	50,000.00	-
052100100100 Ministry of Health	Provision of Sanitary items to boarding girls' students across the state	-	500,000.00	-	500,000.00	500,000.00	-
052100100100 Ministry of Health	Kano State Centre for Disease Control Take -up	94,222.77	102,000.00	-	102,000.00	7,777.23	0.92
052100100100 Ministry of Health	Tuberculosis and Leprosy control programs.	-	85,000.00	-	85,000.00	85,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100100100	Ministry of Health Nutrition Program	780,659.00	1,050,000.00	-	1,050,000.00	269,341.00	0.74
052100100100	Ministry of Health Upgrading/Expansion of Abbas Comprehensive Basic Health Care Facility in Bagwai LGA	-	150,000.00	-	150,000.00	150,000.00	-
052100100100	Ministry of Health Renovation of T/Wada General Hospital	-	150,000.00	-	150,000.00	150,000.00	-
052100100100	Ministry of Health Epidemic Prevention and Control	900,000.00	900,000.00	-	900,000.00	-	1.00
052100100100	Ministry of Health Provision of Medical equipments to Gwarzo, Sumaila, Minjibir, Rogo, Tofa, Ungogo, Dala, G/Mallam, Karaye & Fagge Hospitals	995,000.00	1,000,000.00	-	1,000,000.00	5,000.00	1.00
052100100100	Ministry of Health Construction of Doctors Lodge at Karfi Health Facility in Takai LGA	-	150,000.00	-	150,000.00	150,000.00	-
052100100100	Ministry of Health Proposed phase I Construction of Psychiatrist Hospital at Dorayi in Gwale LGA	468,361.17	671,286.13	-	671,286.13	202,924.96	0.70
052100100100	Ministry of Health Construction of Maternity Hospital At Rogo LGA	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Conversion of Tarauni PHC to General Hospital	150,000.00	200,000.00	-	200,000.00	50,000.00	0.75
052100100100	Ministry of Health General Renovation, Expansion of Hungu Primary HealthCare in Albasu LGA	150,000.00	200,000.00	-	200,000.00	50,000.00	0.75
052100100100	Ministry of Health Upgrade of Panisau Health Centre to Maternity Hospital/Clinic in Ungogo LGA	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Construction of additional maternity care unit at Tsakuwa hospital	-	30,000.00	-	30,000.00	30,000.00	-
052100100100	Ministry of Health Provision of Accident and Emergency Unit at Kafin Maiyaki Cottage Hospital.	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health Construction of school of Nursing at Rogo, in LGA	430,000.00	530,000.00	-	530,000.00	100,000.00	0.81
052100100100	Ministry of Health Provision of ambulances to Kumbotso General hospital	-	30,000.00	-	30,000.00	30,000.00	-
052100100100	Ministry of Health Establishment of College of Health Science and Technology Gaya	-	30,000.00	-	30,000.00	30,000.00	-
052100100100	Ministry of Health Upgradin of Tofa PHC to Comprehensive Health Centre	-	30,000.00	-	30,000.00	30,000.00	-
052100100100	Ministry of Health Construction of primary health care. at Kofar Wambai	-	30,000.00	-	30,000.00	30,000.00	-
052100100100	Ministry of Health Renovation of PHC in Dala Local Government	90,000.00	100,000.00	-	100,000.00	10,000.00	0.90
052100100100	Ministry of Health Provision of E- Health Solution Development	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health Co- Coordinating And Implementation Of The Legislative Health Agenda In Collaboration With The National Assembly Health Committee (Health Summit)	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health SP: 1.2.7: Human Reproductive Health Programme	450,000.00	500,000.00	-	500,000.00	50,000.00	0.90
052100100100	Ministry of Health SP.1.2.5: Epidemiology And Control Of Outbreaks, E.G. CSM, Measles, Cholera, Etc	44,990.00	150,000.00	-	150,000.00	105,010.00	0.30
052100100100	Ministry of Health Control of Non Communicable Diseases	455,800.00	500,000.00	-	500,000.00	44,200.00	0.91



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100100100	Ministry of Health Establishing Of Nutrition Rehabilitation Centre	150,000.00	200,000.00	-	200,000.00	50,000.00	0.75
052100100100	Ministry of Health Implementation Of UNICEF Assisted Programme	450,000.00	500,000.00	-	500,000.00	50,000.00	0.90
052100100100	Ministry of Health SP: 1.2.8: Counterpart Funding For Accelerating Nutrition Results In Nigeria (ANRIN) (KHETFUND)	-	30,000.00	-	30,000.00	30,000.00	-
052100100100	Ministry of Health SP.1.2.6: Provision And Distribution Of Supplementary Food To Children With Moderate Acute Malnutrition (Mam)	-	14,000.00	-	14,000.00	14,000.00	-
052100100100	Ministry of Health Encourage The Celebration Of The World Breastfeeding Week And All Other National Nutrition Event At All Levels - State, LGAs And Wards. SMOH To Coordinate	-	32,000.00	-	32,000.00	32,000.00	-
052100100100	Ministry of Health NUT.3/SP.1.2.13:Provide / Sustain And Scale Up Distribution Of Micronutrient Powder (MNP) For Children 6-23 Months	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health State Highway Emergency Ambulance Scheme (Hess)	-	70,000.00	-	70,000.00	70,000.00	-
052100100100	Ministry of Health Construction Of Post Midwifery Institution At Gezawa	20,000.00	20,000.00	-	20,000.00	-	1.00
052100100100	Ministry of Health Development & Accreditation Programme (School Of Nursing Kano)	42,723.31	20,000.00	-	20,000.00	(22,723.31)	2.14
052100100100	Ministry of Health Development & Accreditation Programme (School Of Nursing Madobi)	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health Development & Accreditation Programme (School Of MID WIFERY Kano)	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health Development & Accreditation Programme (School Of MID WIFERY Danbatta)	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Development & Accreditation Programme (School Of POST MID WIFERY, Gezawa) (Additional Structures)	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health Development & Accreditation Programme (College Of MID WIFERY Gwarzo)	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health Development & Accreditation Programme (Umaru Ringim SPBA)	-	90,000.00	-	90,000.00	90,000.00	-
052100100100	Ministry of Health Additional Post Basic Programmes	187,001.68	40,000.00	-	40,000.00	(147,001.68)	4.68
052100100100	Ministry of Health Women For Health Programme Financial Year Programme (FY)	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Development & Accreditation Programme. (Post Graduate College Of Family Medicine)	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Development Of Accreditation Programme For Postgraduate School Of Radiology And O&G At MAWTH	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Establishing Of Health Training Institution At Kiru	-	50,560.00	-	50,560.00	50,560.00	-
052100100100	Ministry of Health Health Education Communication Training And Information Centre	5,400.00	77,739.43	-	77,739.43	72,339.43	0.07
052100100100	Ministry of Health Family Health Initiative Intervention Of Donor Agency (Oxygen, ICU Rooms For Complex Equipment)	424,320.00	10,000.00	-	10,000.00	(414,320.00)	42.43



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100100100	Ministry of Health Inspection Of Pharmaceutical Facilities in the State	-	20,031.33	-	20,031.33	20,031.33	-
052100100100	Ministry of Health Dugs Revolving Fund Programme Monitoring	-	34,640.00	-	34,640.00	34,640.00	-
052100100100	Ministry of Health Activities of state Task Force on Fake & Counterfeid Drugs and Mobile Court	-	13,854.00	-	13,854.00	13,854.00	-
052100100100	Ministry of Health Logistics Management Control Unit (LMCU)	-	6,000.00	-	6,000.00	6,000.00	-
052100100100	Ministry of Health Drugs Abuse Campaign Programme	-	250,000.00	-	250,000.00	250,000.00	-
052100100100	Ministry of Health Capitilization of 350 Health Facilities with Drugs & Medical Consumables to commence DRF scheme	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health Procurement Tuberculosis And Leprosy Drugs for (KHETFUND)	-	30,000.00	-	30,000.00	30,000.00	-
052100100100	Ministry of Health NUT.2/SP.1.2.1 Procurement And Distribution Of Zinc And I-ORS, Deworming Tablets For MNCH Weeks And Routine Services Programme (KHETFUND)	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health NUT.3.Identification And Evaluation Of Research Ingredients For Production Of RUTF	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health Establishing Of Deafness Screening And Treatment Centers In Five Emirate's HFS	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health Establishing Of Comprehensive Eye Care System In The State	-	90,000.00	-	90,000.00	90,000.00	-
052100100100	Ministry of Health Special Intervention For Inter-Plast Surgical Mission, Support To Sicklers & Other Surgical Interventions	57,223.21	100,000.00	-	100,000.00	42,776.79	0.57
052100100100	Ministry of Health SP.1.2.3: Provision Of Blood Transfusion Services	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health Provision And Maintenance Of 10 Additional Functional Blood Banks	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Establishment Of Geriatrics Centre	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health SP.1.2.18: Care/Rehabilitation Of VVF	-	250,000.00	-	250,000.00	250,000.00	-
052100100100	Ministry of Health Onchocerciasis Control Programme (NTD)	-	709,383.94	-	709,383.94	709,383.94	-
052100100100	Ministry of Health SP.1.2.4: Malaria Control Programme	-	600,000.00	-	600,000.00	600,000.00	-
052100100100	Ministry of Health KNSG/BMGF/DANGOTE Foundation Support To Health Program Activities	-	500,000.00	-	500,000.00	500,000.00	-
052100100100	Ministry of Health Provision of Training Of Health Workers, Religious Leaders On Key Household Practices Including Infant And Young Child Feeding (IYCF), HIV/AIDS Counseling And Testing	31,640.00	100,000.00	-	100,000.00	68,360.00	0.32
052100100100	Ministry of Health Epidemic Preparedness And Response (EPR)	-	200,000.00	-	200,000.00	200,000.00	-
052100100100	Ministry of Health NUT.3/SP.1.2.11:Provision Of Ready-To-Use Therapeutic Food (RUTF) For The Treatment Of Sam And Malnutrition Among PLWHA And Vulnerable Children	-	15,000.00	-	15,000.00	15,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100100100	Ministry of Health NUT.3/SP.1.2.12:Food Demonstration On How To Prepare Local RUTF (Tom Brown)SMOH	-	150,000.00	-	150,000.00	150,000.00	-
052100100100	Ministry of Health Counterpart Funding For BMGF The Challenge Initiative	-	200,000.00	-	200,000.00	200,000.00	-
052100100100	Ministry of Health SP.1.2.4: Integrated Maternal Newborn And Child Health (IMNCH)	-	75,000.00	-	75,000.00	75,000.00	-
052100100100	Ministry of Health NUT.2 MIYCN MultipleMicronutrient Supplent (MM)/Iron Folic Supplementation For Pregnant Women	-	144,000.00	-	144,000.00	144,000.00	-
052100100100	Ministry of Health SP.1.2.17: Procurement of Vitamin A Supplementation To Children 6-59 Months Of Age	-	25,000.00	-	25,000.00	25,000.00	-
052100100100	Ministry of Health Conduct Nutrition And Consumer Education On Improved Food Quality And Safety At The Community Level	-	90,000.00	-	90,000.00	90,000.00	-
052100100100	Ministry of Health SP.1.2.15: Procurement of Treatment/Management Of Severe Acute Malnutrition/Moderate Malnutrition In Children 0-23 Months Of Age	-	300,000.00	-	300,000.00	300,000.00	-
052100100100	Ministry of Health Rehabilitation Of Accident And Emergency Units	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Renovation And Rehabilitation Of Health Training Institution	-	450,000.00	-	450,000.00	450,000.00	-
052100100100	Ministry of Health Rehabilitation/Renovation Work Doguwa General Hospital	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Rehabilitation/Renovation At Wudil General Hospital	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health Rehabilitation/Renovation Work At Sir MS General Hospital	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Upgrading Of Ungogo Town Basic Health Clinic To Comprehensive Health Centre And Equipment's In Ungogo LGA (House Resolution)	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Construction Of School Of Health Technology At Gafasa In Ajingi LGA	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health Upgrading Of Tudun Murtala PHC To Maternity Hospital In Nassarawa LGA	497,500.00	500,000.00	-	500,000.00	2,500.00	1.00
052100100100	Ministry of Health Expansion & Renovation Of Murtala Mohd Specialist Hospital	-	200,000.00	-	200,000.00	200,000.00	-
052100100100	Ministry of Health Upgrading Of Kwanar Dangora PHC To Cottage Hospital	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Upgrading Of Kafin Maiyaki PHC To Cottage Hospital (Completion Work)	-	50,000.00	-	50,000.00	50,000.00	-
052100100100	Ministry of Health Upgrade Of PHCs To Gen. H/Cottage Hops at LGA Haras (Tsanyawa, Albasu, Bagwai, WRW, Garko, Tofa, Kiru, R/Gado, Takai, KBY, Shanono, Kunchi, Zakirai, BKR, G/Malam, Gwagarwarwa, Dala and KBT)	2,081,800.73	2,100,000.00	-	2,100,000.00	18,199.27	0.99
052100100100	Ministry of Health Upgrading Of Kachako PHC To Cottage Hospital (Completion)	-	40,000.00	-	40,000.00	40,000.00	-
052100100100	Ministry of Health Upgrading Of Gwagarwarwa Primary Health Care To Cottage Hospital	-	30,000.00	-	30,000.00	30,000.00	-



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Administrative Code and Description		Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100100100	Ministry of Health	Upgrading Of Durum MCH To Status Of Cottage Hospital In Kabo LGA	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health	MSP one PHC per ward 484 wards (General renovation/upgrading of 200 PHCs)	1,478,690.47	1,500,000.00	-	1,500,000.00	21,309.53	0.99
052100100100	Ministry of Health	Rehabilitation Of Secondary Health Facilities in the State	300,000.00	800,000.00	(300,000.00)	500,000.00	200,000.00	0.60
052100100100	Ministry of Health	Extension Of A&E At Muhammad Abdullahi Wase Teaching Hospital	37,584.87	60,000.00	-	60,000.00	22,415.13	0.63
052100100100	Ministry of Health	Construction Of New Health Outpost At Sabon Gari Ward In Wudil LGA	-	70,000.00	-	70,000.00	70,000.00	-
052100100100	Ministry of Health	Construction Of OPD Unit At Muhammad Abdullahi Wase Teaching Hospital	44,045.41	300,000.00	-	300,000.00	255,954.59	0.15
052100100100	Ministry of Health	Construction Of Incinerators At Various Health Facilities In The State	-	100,000.00	-	100,000.00	100,000.00	-
052100100100	Ministry of Health	Reconstruction Of Agundawa Health Post And Provision Of Equipment In Gaya LGA	-	20,000.00	-	20,000.00	20,000.00	-
052100100100	Ministry of Health	Provision Of Power Generating Plant At SMSGH (200kva)	-	175,000.00	-	175,000.00	175,000.00	-
052100100100	Ministry of Health	Rehabilitation/ Renovation Wprk At Kura General Hospital	30,072.96	95,000.00	-	95,000.00	64,927.04	0.32
052100100100	Ministry of Health	SP.1.2.15: Procurement And Distribution Zinc And L-ORS, Deworming Tablet For MNCHW And Routine Services Programme	8,495.40	230,000.00	-	230,000.00	221,504.60	0.04
052100100100	Ministry of Health	Upgrading Of Public Health Laboratories	-	30,000.00	-	30,000.00	30,000.00	-
052100100100	Ministry of Health	Provide / Support Active Case Finding Of Sam And Provide Appropriate Treatment	-	300,000.00	-	300,000.00	300,000.00	-
052100100100	Ministry of Health	Construction of New Centre for Disease Control (Take-off grant for the newly established agency)	70,209.18	42,000.00	-	42,000.00	(28,209.18)	1.67
052100100100	Ministry of Health	General Rehabilitation of SMOH Headquarters	-	60,000.00	-	60,000.00	60,000.00	-
052100300100	H.M.B. ( HQ and Zones)	Community Maternal & Pre - Natal Death Surveillance And Response (CMPDRS) Programme	-	40,000.00	-	40,000.00	40,000.00	-
052100300100	H.M.B. ( HQ and Zones)	Provision Of Affordable Sickle Cell Drugs In Hospital Across The State	-	100,000.00	-	100,000.00	100,000.00	-
052100300100	H.M.B. ( HQ and Zones)	Purchase Of Free Maternal And Childcare And Accident & Emergency Drugs Programme	558,653.12	1,000,000.00	-	1,000,000.00	441,346.88	0.56
052100300100	H.M.B. ( HQ and Zones)	Purchase Of 1000 'Mattresses,2000 Bed Sheets,2000 Pillow Cases,2000 Blankets And 1000 Pillows To Secondary Health Centers	87,010.77	107,855.75	-	107,855.75	20,844.99	0.81
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	Purchase Of Health/Medical Equipment for maternal and new born care	-	45,000.00	-	45,000.00	45,000.00	-
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	Provision Of 1No Water Tanker Truck	-	50,000.00	-	50,000.00	50,000.00	-
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	Provision of Water Facilities	-	12,450.00	-	12,450.00	12,450.00	-
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	Rehabilitation Of 3NO Lifters	-	120,801.00	-	120,801.00	120,801.00	-
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	Conduct Accreditation of D&G Department with national post graduate medical college of nigeria (NPMCN).	-	100,000.00	-	100,000.00	100,000.00	-



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Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH) Conduct Accreditation of Pediatric Department of the hospital.	-	100,000.00	-	100,000.00	100,000.00	-
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH) Purchase Of Health/Medical Equipment	-	27,000.00	-	27,000.00	27,000.00	-
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH) Procurement Of 2no. Mortuary Chilling Unit	43,825.00	100,000.00	-	100,000.00	56,175.00	0.44
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH) Capital grant for Accreditation Of Internal Medicines From KHETFUND	-	150,000.00	-	150,000.00	150,000.00	-
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH) General renovation of Obstetric and male operation theaters	-	23,753.82	-	23,753.82	23,753.82	-
052100500100	Primary Health Care Mgt. Board (PHCMB) Support The Operation Of Human Resource For Health management Information System	15,989.70	18,811.41	-	18,811.41	2,821.71	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Strengthening Administrative And Financial Coordination, Harmonization And Alignment At All PHC Levels	15,775.15	18,559.00	-	18,559.00	2,783.85	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Strengthening Financial Management Oversight And Control Through Risk Protection Of Pooled Funds At Both State And Federal	34,425.00	40,500.00	-	40,500.00	6,075.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Coordinate The Development Of Evidence Base And Costed Annual Operational Plan Of The Board And LGA PHC Department	46,530.52	54,741.78	-	54,741.78	8,211.27	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Procurement of 10 No Operational vehicles 1 per department to support PHCMB operations	281,702.55	402,003.00	-	402,003.00	120,300.45	70%
052100500100	Primary Health Care Mgt. Board (PHCMB) Coordination of Multi Sectoral Engagement for Scale of One Functional Ward in Bichi LGA	57,375.00	67,500.00	-	67,500.00	10,125.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Solarization of Board Headquarter, State Cold Store, Zonal Cold Store	170,000.00	200,000.00	-	200,000.00	30,000.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Fumringation of Heasith Care Facilities across the State	43,350.00	51,000.00	-	51,000.00	7,650.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Coordination of Primary Health Care Services/Activities Construction of Offices Complex And extension Of Wall Fencing For Enhancing Security At The Headquarter	189,120.99	222,495.28	-	222,495.28	33,374.29	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Construction & Renovation of Zonal Offices	172,125.00	202,500.00	-	202,500.00	30,375.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Renovation/Maintenance of Primary Health Care Facilities	184,125.00	202,500.00	-	202,500.00	18,375.00	91%
052100500100	Primary Health Care Mgt. Board (PHCMB) Printing of Data Tools, Wards & LGA Summary For Routine Inspection	374,488.87	472,500.00	-	472,500.00	98,011.13	79%
052100500100	Primary Health Care Mgt. Board (PHCMB) Printing of Data Tools, Wards & LGA Summary For Routine Inspection	-	5,675.00	-	5,675.00	5,675.00	0%
052100500100	Primary Health Care Mgt. Board (PHCMB) Building of Incinerator At SPHCMB Headquarter	958,750.00	675,000.00	300,000.00	975,000.00	16,250.00	98%
052100500100	Primary Health Care Mgt. Board (PHCMB) Strengthen The Health Management Information System, Health Data Generation, And Improving Data Quality At All Levels	193,390.90	215,754.00	-	215,754.00	22,363.10	90%
052100500100	Primary Health Care Mgt. Board (PHCMB) Integration Of Quality Of Care Services Into PHC Services	103,110.22	121,306.14	-	121,306.14	18,195.92	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Participatory Learning And Action For Community Ownership (PLACO) Activities	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB) Conduct Of ACSM Programme	253,151.34	262,530.99	-	262,530.99	9,379.65	96%



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052100500100	Primary Health Care Mgt. Board (PHCMB)	Promote An Integrated National Disease Surveillance System In Line With International Health Regulation (IHR) And (DSR As Well As Public Health Emergencies	78,795.15	92,700.18	-	92,700.18	13,905.03	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Building of Incinerator At 484 Apex Health Facilities	109,012.50	128,250.00	-	128,250.00	19,237.50	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Implementation Of Minimal Service Package (MSP) Investment Plan	1,408,515.24	2,172,687.45	-	2,172,687.45	764,172.21	65%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Monitoring And Supervision Of NHCI Logistics And Supply Across Implementing Facilities	12,305.79	14,477.40	-	14,477.40	2,171.61	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Support The Supervision And Last Mile Distribution Of Seasonal Malaria Chemoprevention (SMC) Drugs To 44 LGAs With Logistics	10,710.77	12,600.90	-	12,600.90	1,890.14	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Scale-Up DRF With 100 Additional Facilities To Increase Access Of Quality Drugs And Medical Consumables	183,380.89	192,212.81	-	192,212.81	8,831.92	95%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Conduct Monthly, Quarterly And Bi-Annual DRF Monitoring And Supervision And Review Meetings	20,854.67	24,534.90	-	24,534.90	3,680.24	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Procurement Of 2 Operational Vehicles To Replace Aged Existing Ones For Efficient Vaccine Delivery	44,752.50	52,650.00	-	52,650.00	7,897.50	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Procurement Of 100kva Generator For State Cold Store Expansion	20,854.67	24,534.90	-	24,534.90	3,680.24	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Provision of Building for Dry Store For Vaccine Devices Storage At State Level	11,937.10	14,043.65	-	14,043.65	2,106.55	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Coordination Of LMCU Across All The 44 LGAs Of The State	203,129.18	203,681.39	-	203,681.39	552.21	100%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Strengthen Referral System	4,475.25	5,265.00	-	5,265.00	789.75	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Implementation Of Community Health Influences, Promoters & Services	13,770.00	16,200.00	-	16,200.00	2,430.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Medical Field Unit/Integrated Mobile Health Services	157,700.00	162,000.00	-	162,000.00	4,300.00	97%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Child Birth Spacing Programme In Primary Health Care	931,266.51	1,034,431.19	-	1,034,431.19	103,164.68	90%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Support To SEMCHIC Programme	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Provision of Routine Immunization Programme	100,000.00	100,560.00	-	100,560.00	560.00	99%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Integrated Maternal, New Born And Child Health (IMNCH)	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Coordination of school health program	12,816.43	15,078.15	-	15,078.15	2,261.72	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Coordination Of Communicable Diseases	97,750.00	115,000.00	-	115,000.00	17,250.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Strengthen TB Program Coordination, Monitoring And Supervision Across All Levels	41,246.34	48,525.11	-	48,525.11	7,278.77	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	Integration And Coordination Of Primary Eye Care Into PHC Services	15,566.99	18,314.10	-	18,314.10	2,747.12	85%



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100500100	Primary Health Care Mgt. Board (PHCMB)	56,735.80	66,748.00	-	66,748.00	10,012.20	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	60,000.00	66,748.00	-	66,748.00	6,748.00	90%
052100500100	Primary Health Care Mgt. Board (PHCMB)	5,737.50	6,750.00	-	6,750.00	1,012.50	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	28,687.50	33,750.00	-	33,750.00	5,062.50	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	22,950.00	27,000.00	-	27,000.00	4,050.00	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	202,125.00	202,500.00	-	202,500.00	375.00	100%
052100500100	Primary Health Care Mgt. Board (PHCMB)	200,125.00	202,500.00	-	202,500.00	2,375.00	99%
052100500100	Primary Health Care Mgt. Board (PHCMB)	8,830.01	10,388.25	-	10,388.25	1,558.24	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	8,830.01	10,388.25	-	10,388.25	1,558.24	85%
052100500100	Primary Health Care Mgt. Board (PHCMB)	13,474.31	15,852.13	-	15,852.13	2,377.82	85%
052100600100	State Agency for Control of Aids	-	66,806.94	-	66,806.94	66,806.94	-
052100600100	State Agency for Control of Aids	-	57,739.48	-	57,739.48	57,739.48	-
052100600100	State Agency for Control of Aids	-	83,070.13	-	83,070.13	83,070.13	-
052100600100	State Agency for Control of Aids	340,587.60	535,440.28	-	535,440.28	194,852.68	0.64
052100600100	State Agency for Control of Aids	-	74,020.36	-	74,020.36	74,020.36	-
052100600100	State Agency for Control of Aids	-	30,000.00	-	30,000.00	30,000.00	-
052100600100	State Agency for Control of Aids	-	30,000.00	-	30,000.00	30,000.00	-
052100600100	State Agency for Control of Aids	-	10,000.00	-	10,000.00	10,000.00	-
052100600100	State Agency for Control of Aids	-	125,000.00	-	125,000.00	125,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT	-	215,000.00	-	215,000.00	215,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT	-	10,000.00	-	10,000.00	10,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT	-	20,000.00	-	20,000.00	20,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100800100	CONTRIBUTORY HEALTH MGT Procurement 100kva Gen. Set	-	40,000.00	-	40,000.00	40,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Establishment of clinic at the Agency	-	250,000.00	-	250,000.00	250,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Purchase of equipment for the proposed KSCHEMA clinic	-	5,000.00	-	5,000.00	5,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT General renovation of the Agency	-	70,000.00	-	70,000.00	70,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Upgrade of existing solar inverter system	-	43,000.00	-	43,000.00	43,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Construction of additional office block	-	210,000.00	-	210,000.00	210,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Provision of Parking Shade at the Agency	-	10,000.00	10,000.00	20,000.00	20,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Purchase of 31 Motorcycles (Firts Batch) For LGA Liason Offices	-	69,820.18	-	69,820.18	69,820.18	-
052100800100	CONTRIBUTORY HEALTH MGT Research on Various Health Financing Programmes	-	60,000.00	-	60,000.00	60,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Construction Of Borehole, Overhead Tank And Reservoir	-	20,000.00	-	20,000.00	20,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Construction Of Gate, Sign Board And Bill Boards	-	30,000.00	-	30,000.00	30,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Establishment of KSCHEMA Registration Centres at 20 Major Public Places across the State	-	40,000.00	-	40,000.00	40,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Vulnerable Healthcare Programme	-	1,200,000.00	(1,000,000.00)	200,000.00	200,000.00	-
052100800100	CONTRIBUTORY HEALTH MGT Implementation of the BHCPF	1,235,000.00	1,000,000.00	1,195,000.00	2,195,000.00	960,000.00	0.56
052100800100	CONTRIBUTORY HEALTH MGT Implementation of the Formal Sector and other Contributory Healthcare Programme	3,120,567.00	4,500,000.00	(805,000.00)	3,695,000.00	574,433.00	0.84
052100900100	KHETFUND Disburse 50% remittances to primary, secondary and tertiary health facilities monthly to improve healthcare service delivery	896,540.00	1,050,000.00	-	1,050,000.00	153,460.00	0.85
052100900100	KHETFUND Disburse 25% remittances to state owned health institutions monthly for procurement of teaching aids and capacity building	-	420,000.00	-	420,000.00	420,000.00	-
052100900100	KHETFUND Disburse 10% remittances to malaria and nutrition program montly to Augment their services	-	252,000.00	-	252,000.00	252,000.00	-
052100900100	KHETFUND Disburse 6% remittances to other services & diseases (such as: Sickle cell, Drug Abuse/Psychiatric illnesses, HIV, TB/Leprosy, etc.) monthly to improve healthcare services in the state	-	120,640.00	-	120,640.00	120,640.00	-
052100900100	KHETFUND Purchase of 2 Operational Vehicle	-	210,000.00	-	210,000.00	210,000.00	-
052100900100	KHETFUND Disburse 5% remittances to Free maternal and child healthcare Program monthly to reduce maternal mortality rate in the State	-	84,000.00	-	84,000.00	84,000.00	-
052100900100	KHETFUND Disburse 2% remittances to KSCHEMA vulnerable group program monthly to augement the services.	-	5,760.00	-	5,760.00	5,760.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052100900100 KHETFUND	Purchase of 5NO. Laptops Computers	-	7,879.00	-	7,879.00	7,879.00	-
052100900100 KHETFUND	1% Grant from LG for Health Trust Fund	1,724,876.00	1,800,000.00	-	1,800,000.00	75,124.00	0.96
052101100100 Private Health Institutions Management Agency	Installation of Solar Power Backup	-	5,000.00	-	5,000.00	5,000.00	-
052101100100 Private Health Institutions Management Agency	Office furniture	-	5,890.00	-	5,890.00	5,890.00	-
052101100100 Private Health Institutions Management Agency	Purchase Of 5 number Laptop Computers	-	3,750.00	-	3,750.00	3,750.00	-
052101100100 Private Health Institutions Management Agency	Purchase Of 2 No Public Adress System	-	5,800.00	-	5,800.00	5,800.00	-
052101100100 Private Health Institutions Management Agency	Purchase of Computer Software	-	20,000.00	-	20,000.00	20,000.00	-
052101100100 Private Health Institutions Management Agency	Purchase Of Computer Accessories	-	30,000.00	-	30,000.00	30,000.00	-
052101100100 Private Health Institutions Management Agency	Sensitization workshop	-	40,000.00	-	40,000.00	40,000.00	-
052101100100 Private Health Institutions Management Agency	Purchase of 1 number Photocopy Machine	-	40,000.00	-	40,000.00	40,000.00	-
052101100100 Private Health Institutions Management Agency	Monitoring & Supervision Project	-	12,029.25	-	12,029.25	12,029.25	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Install 60 Solar Panels and accessories for inventory control software server at central medical stores	-	45,000.00	-	45,000.00	45,000.00	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Procure two (2)-3.Stons trucks for health commodities distribution for Rano and Gaya Zonal stores	-	100,000.00	-	100,000.00	100,000.00	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Procure a 10,000 liters (9Tons) Water Tanker for the State Drugs manufacturing unit (ISUZU)	-	53,588.75	-	53,588.75	53,588.75	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Procure 16 Seater Fuel Economy Staff Buss (HIACE BUS)	-	48,535.09	-	48,535.09	48,535.09	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Provide Borehole, Tank and water Reticulation at New DMCSA and Two zonal medical stores (Gaya and Rano)	-	10,000.00	-	10,000.00	10,000.00	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Construct Drainage, Landscape, Tarr, Interlock street lights DMCSA old Site	-	20,000.00	-	20,000.00	20,000.00	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Construct 10 Office Block with ground level parking space at DMCSA HQ	-	23,053.35	-	23,053.35	23,053.35	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Landscape and interlock the DMCSA New Site	-	5,401.26	-	5,401.26	5,401.26	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Provide Solar security light at DMCSA Madobi Site	-	5,932.00	-	5,932.00	5,932.00	-
052101300100 Drugs Management & Consumable Supply Agency (Drugs Management Agency)	Renovate Wall Fence at Madobi New Site	-	5,000.00	-	5,000.00	5,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Ronavate Toilet of Gaya, Gwarzo and Danbatta Zonal warehouse	-	5,000.00	-	5,000.00	5,000.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Procure Photocopying Machine for the DMCSA 4 Zonal Warehouse	-	5,000.00	-	5,000.00	5,000.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Secure Iano and Dabatta Fench with Razor Fench Barb wire	-	9,123.64	-	9,123.64	9,123.64	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Upgrade Inventory Control Software at DMCSA HQ and 4 Zonal Stores (M-Supply)	-	164,639.15	-	164,639.15	164,639.15	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Design, Construct and Furnish Modern Drugs Quality Control Laboratory at DMCSA Central Medical Store	-	206,587.32	-	206,587.32	206,587.32	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Procure, Install and Train-State-of-the-art Laboratory testing Machine to the DMCSA modern Drug quality control Labotatory	-	30,000.00	-	30,000.00	30,000.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Procure State-of-the-art Drug quality control testing Machines (LC-MS, GC-MS, Computer Aided UV-visible spectrophotometer, Polarimeter, Analytical Weighting Balance, Top loading, incubator, etc)	-	501,000.00	-	501,000.00	501,000.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Procure Automated Machines and HVAC for the newly completed DMU at MADQBI	-	5,000.00	-	5,000.00	5,000.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Procure Office Funitures for Gaya and Gwarzo Zonal warehouse	-	150,850.00	-	150,850.00	150,850.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Remodel, Upgrade and Furnish a Warehouse to External preparations Manufacturing unit to GMPApproved standard	-	114,000.00	-	114,000.00	114,000.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Procurement of 3 additional licence for mSupply (Electronic inventory Software) by BMGF in collaboration with UNFPA	-	5,000.00	-	5,000.00	5,000.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Heavy Duty PLASTIC PALLET by UNIQUE PHARMA	-	7,000.00	-	7,000.00	7,000.00	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency) Electric Forklift by JAWA International	-	5,000.00	-	5,000.00	5,000.00	-
053500100100	Ministry of Environment & Climate Change ENVIRONMENTAL POLLUTION PREVENTION AND CONTROL	491,930.01	50,000.00	-	50,000.00	(441,930.01)	9.84
053500100100	Ministry of Environment & Climate Change PURCHASE/ ACQUISITION OF LAND AT 4NO. LGAs	-	80,000.00	-	80,000.00	80,000.00	-
053500100100	Ministry of Environment & Climate Change PURCHASE OF EPC LABORATORY EQUIPMENT	-	100,000.00	-	100,000.00	100,000.00	-
053500100100	Ministry of Environment & Climate Change PURCHASE OF FORESTRY EQUIPMENT	20,937.50	25,000.00	-	25,000.00	4,062.50	0.84
053500100100	Ministry of Environment & Climate Change PURCHASE OF SECURITY EQUIPMENT	-	20,000.00	-	20,000.00	20,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
053500100100	Ministry of Environment & Climate Change PURCHASE OF INDUSTRIAL EQUIPMENT	-	55,700.00	-	55,700.00	55,700.00	-
053500100100	Ministry of Environment & Climate Change PURCHASES OF SURVEYING EQUIPMENT	-	20,000.00	-	20,000.00	20,000.00	-
053500100100	Ministry of Environment & Climate Change CONSTRUCTION / PROVISION OF 44 PUBLIC CONVENIENCES	-	100,000.00	-	100,000.00	100,000.00	-
053500100100	Ministry of Environment & Climate Change CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	35,000.00	-	35,000.00	35,000.00	-
053500100100	Ministry of Environment & Climate Change CONSTRUCTION OF PARKS AND GARDEN IN THE STATE	-	50,000.00	-	50,000.00	50,000.00	-
053500100100	Ministry of Environment & Climate Change EROSION & FLOOD CONTROL IN THE (STATE)	507,559.72	100,000.00	-	100,000.00	(407,559.72)	5.08
053500100100	Ministry of Environment & Climate Change RESEARCH AND DEVELOPMENT CLIMATE CHANGE ALL OVER THE STATE	-	50,000.00	-	50,000.00	50,000.00	-
053500100100	Ministry of Environment & Climate Change MONITORING AND EVALUATION	-	20,000.00	-	20,000.00	20,000.00	-
053500100100	Ministry of Environment & Climate Change ENGINEERING STUDY DESIGN AND CONSTRUCTION OF BABAN GWARI ROUND-ABOUT FLOOD CONTROL AND DRAINAGE SYSTEM PROJECT IN KANO STATE BY Messr Phoenix Associates Ltd.	2,589,174.75	2,614,764.79	-	2,614,764.79	25,590.04	0.99
053500100100	Ministry of Environment & Climate Change FLOOD CONTROLS & CONSTRUCTION OF DRAINAGE AT LADANAI QUARTERS	-	102,530.63	-	102,530.63	102,530.63	-
053500100100	Ministry of Environment & Climate Change PROPOSED EROSION CONTROL PROJECT AT YANDADI, IN KUNCHI LOCAL GOVERNMENT	120,945.71	238,652.67	-	238,652.67	117,706.97	0.51
053500100100	Ministry of Environment & Climate Change MAIRO TIJANI GIRLS SCIENCE COLLEGE EROSION CONTROL	-	94,358.97	-	94,358.97	94,358.97	-
053500100100	Ministry of Environment & Climate Change RENOVATION OF INSPECTION CHAMBERS AND RECONSTRUCTION OF COMBINE SEPTIC TANK/SOAKAWAY PITS AT KUNDILA MAIDUGURI ROAD BY ZARIA ROAD, KANO.	-	69,281.52	-	69,281.52	69,281.52	-
053500100100	Ministry of Environment & Climate Change PROPOSED DRAINAGE CONSTRUCTION AT CHIRANCHI KUMBOTSO LOCAL GOVERNMENT	-	136,481.21	-	136,481.21	136,481.21	-
053500100100	Ministry of Environment & Climate Change MAJOR GULYY EROSION CONTROL ACROSS THE STATE	321,982.10	400,000.00	-	400,000.00	78,017.90	0.80
053500100100	Ministry of Environment & Climate Change EROSION CONTROL AT LAKWAYA (2 SITES)	300,000.00	345,723.03	-	345,723.03	45,723.03	0.87
053500100100	Ministry of Environment & Climate Change CONSTRUCTION OF DRAINAGE AT SHEKAR MAI DAKI	-	63,192.42	-	63,192.42	63,192.42	-
053500100100	Ministry of Environment & Climate Change CONSTRUCTION OF DRAINAGE ACROSS THE STATE	110,125.12	150,000.00	-	150,000.00	39,874.88	0.73
053500100100	Ministry of Environment & Climate Change EROSION AT GETSO (BAYAN KASUWA)	-	251,605.84	-	251,605.84	251,605.84	-
053500100100	Ministry of Environment & Climate Change Construction and Rehabilitation of Grave yards across the State	-	-	700,000.00	700,000.00	700,000.00	-
053500100100	Ministry of Environment & Climate Change Construction / Rehabilitation and expansion of existing drainages covering and interlocking	-	-	810,000.00	810,000.00	810,000.00	-
053500100100	Ministry of Environment & Climate Change Proposed procurement of 5no. street sweeping vehicles	-	-	619,355.20	619,355.20	619,355.20	-
053500100100	Ministry of Environment & Climate Change ANNUAL DRAINAGE CLEARANCE EXERCISE	187,012.12	200,000.00	-	200,000.00	12,987.88	0.94
053500100100	Ministry of Environment & Climate Change WATER POLLUTION PREVENTION & CONTROL	121,139.10	150,000.00	-	150,000.00	28,860.90	0.81



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
053500100100	Ministry of Environment & Climate Change	-	40,000.00	-	40,000.00	40,000.00	-
053500100100	Ministry of Environment & Climate Change	100,000.00	200,000.00	-	200,000.00	100,000.00	0.50
053500100100	Ministry of Environment & Climate Change	-	40,000.00	-	40,000.00	40,000.00	-
053500100100	Ministry of Environment & Climate Change	96,986.75	100,000.00	-	100,000.00	3,013.25	0.97
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	210,000.00	-	210,000.00	210,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	120,000.00	-	120,000.00	120,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	5,938.00	-	5,938.00	5,938.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	50,000.00	-	50,000.00	50,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	150,000.00	-	150,000.00	150,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	130,000.00	-	130,000.00	130,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	72,000.00	-	72,000.00	72,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	60,000.00	-	60,000.00	60,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	350,000.00	-	350,000.00	350,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	200,000.00	-	200,000.00	200,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	120,000.00	-	120,000.00	120,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	10,000.00	-	10,000.00	10,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	200,000.00	-	200,000.00	200,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	50,000.00	-	50,000.00	50,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	141,000.00	250,000.00	-	250,000.00	109,000.00	0.56
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	40,000.00	-	40,000.00	40,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	50,000.00	-	50,000.00	50,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	21,000.00	-	21,000.00	21,000.00	-
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	56,000.00	-	56,000.00	56,000.00	-
053500300100	Kano State Afforestation Project (KNAP)	-	30,000.00	-	30,000.00	30,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
053500300100	Kano State Afforestation Project (KNAP) Production of One Million Improved Seedlings to Support Drought Resistant Agriculture (climate change)	-	40,000.00	-	40,000.00	40,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Training of 300No. People on Modern Bee keeping	-	45,000.00	-	45,000.00	45,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Rehabilitation and Establishment of 2No. Shelterbelt across the state	-	90,000.00	-	90,000.00	90,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Establishment of 10hectres Industrial Plantation	-	35,000.00	-	35,000.00	35,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Sustainable management of 3No. shelterbelt	-	30,000.00	-	30,000.00	30,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Enrichment Tree Planting at Gafon at Garin Mallam LGA	-	45,000.00	-	45,000.00	45,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Establishment of Private orchad/woodlot in 5No. Local Government	-	50,000.00	-	50,000.00	50,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Forest Reasearch and inventory in the field of forestry management	-	40,000.00	-	40,000.00	40,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Rehabilitation of 1No. Block at KNAP Offices, farm centre kano	-	60,000.00	-	60,000.00	60,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Training of 150No. Women on alternative Source of energy	-	50,000.00	-	50,000.00	50,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Youth Empowerment on Land Scaping and Beutification	-	50,000.00	-	50,000.00	50,000.00	-
053500300100	Kano State Afforestation Project (KNAP) Youth Empowerment on Beekeeping	-	50,000.00	-	50,000.00	50,000.00	-
053500500100	Kano State Sustainable Projects CONSTRUCTION / PROVISION OF WATER FACILITIES	-	20,000.00	-	20,000.00	20,000.00	-
053500500100	Kano State Sustainable Projects CONSTRUCTION OF ICT INFRASTRUCTURES	-	200,000.00	-	200,000.00	200,000.00	-
053500500100	Kano State Sustainable Projects CONSTRUCTION / PROVISION OF BOREHOLES/MECHANISED SOLAR BOREHDES IN 21 LGs	-	200,000.00	-	200,000.00	200,000.00	-
053500500100	Kano State Sustainable Projects REHABILITATION / REPAIRS - ROADS	781,916.42	5,000.00	-	5,000.00	(776,916.42)	156.38
053500500100	Kano State Sustainable Projects REHABILITATION / REPAIRS - WATER-WAY	-	260,000.00	-	260,000.00	260,000.00	-
053500500100	Kano State Sustainable Projects CONSTRUCTION OF ICT INFRASTRUCTURES	-	200,000.00	-	200,000.00	200,000.00	-
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA) PURCHASE OF OFFICE FURNITURE AT HEADQUARTER	17,450.00	20,000.00	-	20,000.00	2,550.00	0.87
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA) CONSTRUCTION OF 3ND. ZONAL OFFICE AT SHANONO UNGOGO TAKAI	-	150,000.00	-	150,000.00	150,000.00	-
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA) ADVOCACY& AWARENESS COMPAIGN ON CLIMATE CHANGE	90,235.75	200,000.00	-	200,000.00	109,764.25	0.45
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA) UPGRADING ON LANDSCAPING & WATER MANAGEMENT IN THE DRY LAND IN THE STATE (ACRESAL)	-	140,000.00	-	140,000.00	140,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	300,000.00	-	300,000.00	300,000.00	-
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	980,129.10	1,100,000.00	-	1,100,000.00	119,870.90	0.89
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	300,000.00	-	300,000.00	300,000.00	-
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	100,000.00	-	100,000.00	100,000.00	-
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	50,000.00	-	50,000.00	50,000.00	-
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	100,000.00	-	100,000.00	100,000.00	-
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	250,000.00	-	250,000.00	250,000.00	-
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	70,000.00	-	70,000.00	70,000.00	-
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	15,000.00	(15,000.00)	-	-	#DIV/0!
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	20,000.00	(20,000.00)	-	-	#DIV/0!
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	20,000.00	(20,000.00)	-	-	#DIV/0!
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	20,000.00	(20,000.00)	-	-	#DIV/0!
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	70,000.00	-	70,000.00	70,000.00	-
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	21,000.00	-	21,000.00	21,000.00	-
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	-	150,000.00	150,000.00	150,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	500,000.00	-	500,000.00	500,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	5,000.00	-	5,000.00	5,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	150,000.00	-	150,000.00	150,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	50,000.00	-	50,000.00	50,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	20,000.00	-	20,000.00	20,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	5,000.00	-	5,000.00	5,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	200,000.00	-	200,000.00	200,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	16,000.00	-	16,000.00	16,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	20,000.00	-	20,000.00	20,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	45,000.00	-	45,000.00	45,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	25,000.00	-	25,000.00	25,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	30,000.00	-	30,000.00	30,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	185,000.00	-	185,000.00	185,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	25,000.00	-	25,000.00	25,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	47,000.00	-	47,000.00	47,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	-	20,000.00	-	20,000.00	20,000.00	-
054400100100	Ministry of Humanitarian & Poverty Alleviation	19,000.00	100,000.00	-	100,000.00	81,000.00	0.39
054400100100	Ministry of Humanitarian & Poverty Alleviation	11,615.00	50,500.00	-	50,500.00	38,885.00	0.23
054400100100	Ministry of Humanitarian & Poverty Alleviation	16,200.00	60,000.00	-	60,000.00	43,800.00	0.27
054400100100	Ministry of Humanitarian & Poverty Alleviation	26,000.00	50,000.00	-	50,000.00	24,000.00	0.52
054400100100	Ministry of Humanitarian & Poverty Alleviation	28,000.00	50,000.00	-	50,000.00	22,000.00	0.56
054400100100	Ministry of Humanitarian & Poverty Alleviation	270,000.00	500,000.00	-	500,000.00	230,000.00	0.54
054400100100	Ministry of Humanitarian & Poverty Alleviation	84,000.00	700,000.00	-	700,000.00	616,000.00	0.12
054400200100	Social Protection Agency	8,500.00	-	50,000.00	50,000.00	41,500.00	0.17
054400200100	Social Protection Agency	4,600.00	-	20,000.00	20,000.00	15,400.00	0.23
054400200100	Social Protection Agency	4,350.00	-	15,000.00	15,000.00	10,650.00	0.29
054400200100	Social Protection Agency	8,600.00	-	20,000.00	20,000.00	11,400.00	0.43
054400200100	Social Protection Agency	12,450.00	-	15,000.00	15,000.00	2,550.00	0.83
055100100100	Ministry for Local Government	3,600.00	10,000.00	-	10,000.00	6,400.00	0.36
055100100100	Ministry for Local Government	3,400.00	10,000.00	-	10,000.00	6,600.00	0.34



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
055100100100	Ministry for Local Government PURCHASE OF 5NO PHOTOCOPIING MACHINES	3,380.00	26,000.00	-	26,000.00	22,620.00	0.13
055100100100	Ministry for Local Government CONSTRUCTION OF POWER GENERATING PLANT	33,000.00	50,000.00	-	50,000.00	17,000.00	0.66
055100100100	Ministry for Local Government CONSTRUCTION OF ICT INFRASTRUCTURES	-	54,000.00	-	54,000.00	54,000.00	-
055100100100	Ministry for Local Government OTHER NON-TANGIBLE ASSET ACQUISITION	-	200,000.00	-	200,000.00	200,000.00	-
055100100100	Ministry for Local Government Construction of Imamu Wali Hospital	61,790.44	150,000.00	-	150,000.00	88,209.56	0.41
055100100100	Ministry for Local Government Purchase of 5No of Hilux official Vehicle	-	1,000,000.00	-	1,000,000.00	1,000,000.00	-
055100800100	LOCAL GOVERNMENT SERVICE COMMISSION Take-off grant for Local Government Service Commission	70,136.60	-	200,000.00	200,000.00	129,863.40	0.35
056900100100	Ministry for Higher Education SPECIALIZED FOREIGN STUDENTS SCHOLARSHIP PROGRAM	35,618.50	940,000.00	-	940,000.00	904,381.50	0.04
056900100100	Ministry for Higher Education PURCHASE OF BUS FOR MONITORING AND INSPECTION BY THE APRS AND DEPARTMENT OF APRS AND QA	-	75,000.00	-	75,000.00	75,000.00	-
056900100100	Ministry for Higher Education PURCHASE OF OFFICE FUNITURE AND FITTING FOR THE MINISTRY	-	15,000.00	-	15,000.00	15,000.00	-
056900100100	Ministry for Higher Education TEACHING AND LEARNING AID EQUIPMENT FOR 8 RESUSTATED INSTITUTES	-	5,000.00	-	5,000.00	5,000.00	-
056900100100	Ministry for Higher Education MOTOR CYCLE FOR DISPATCH OF MAILS/CORRESPONDENCES	-	200,000.00	-	200,000.00	200,000.00	-
056900100100	Ministry for Higher Education CONDUCTING RESEARCH, DEVELOPMENT AND DOCUMENTATION OF THE STATISTICAL DATA AND OTHER PHENOMENA IN RELATION TO TERTIARY INSTITUTIONS/EDUCATION	-	15,000.00	-	15,000.00	15,000.00	-
056900100100	Ministry for Higher Education CAPACITY BUILDING WORKSHOP	-	20,000.00	-	20,000.00	20,000.00	-
056900100100	Ministry for Higher Education DEVELOPMENT OF MINISTRY'S WEBSITE LINKING ALL THE STATE OWN TERTIARY INSTITUTIONS	-	11,000.00	-	11,000.00	11,000.00	-
056900100100	Ministry for Higher Education REPAIR OF LEAKING DRAINAGE AND WATER PIPE LINE INFRASTRUCTURE OF 8 RESUSCITATED INSTITUTES WITHOUT BUDGET LINE	-	50,000.00	-	50,000.00	50,000.00	-
056900100100	Ministry for Higher Education EMPOWERMENT PACKAGE FOR 8 INSTITUTES	955,321.25	200,000.00	-	200,000.00	(755,321.25)	4.78
056900100100	Ministry for Higher Education FIRST PHASE CONSTRUCTION OF HOSTEL, TOILETS AND RENOVATION OF CLASSES IN THE STATE-OWNED INSTITUTIONS	5,490.00	20,000.00	-	20,000.00	14,510.00	0.27
056900100100	Ministry for Higher Education PURCHASE OF SECURITY TOOLS AND EQUIPMENT TO THE STATE-OWNED TERTIARY INSTITUTIONS	-	50,000.00	-	50,000.00	50,000.00	-
056900100100	Ministry for Higher Education FIRST PHASE PROVISION OF LABORATORIES' FACILITIES IN THE STATE-OWNED INSTITUTIONS	-	5,000.00	-	5,000.00	5,000.00	-
056900100100	Ministry for Higher Education PURCHASE OF PRINTERS FOR THE MINISTRY OFFICIAL DOCUMENT PRINTING	-	15,000.00	-	15,000.00	15,000.00	-
056900100100	Ministry for Higher Education INSTALLATION OF SOLAR ENERGY IN THE MINISTRY	-	60,000.00	-	60,000.00	60,000.00	-
056900100100	Ministry for Higher Education Ratification of approval for the conduct of 5th combined convocation ceremony	39,370.00	-	127,000.00	127,000.00	87,630.00	0.31



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
056900200100	Kano State College of Education & Preliminary Studies Construction And Furnishing Of School For Agriculture And Business Management Education (Covid 19 Response)	25,840.00	152,000.00	-	152,000.00	126,160.00	0.17
056900200100	Kano State College of Education & Preliminary Studies Purchase Of Farm Land (20 Hectares)	1,765.13	8,023.30	-	8,023.30	6,258.17	0.22
056900200100	Kano State College of Education & Preliminary Studies Procurement And Supply Of 2no Of Tata Mass Transit Bus (59 Seat Bus)	15,000.00	100,000.00	-	100,000.00	85,000.00	0.35
056900200100	Kano State College of Education & Preliminary Studies Accreditation/Resource Inspection Of NCE Programmes For The Year 2021	53,900.00	110,000.00	-	110,000.00	56,100.00	0.49
056900200100	Kano State College of Education & Preliminary Studies Conversion Of ICT Building In The College	19,600.00	20,000.00	-	20,000.00	400.00	0.98
056900200100	Kano State College of Education & Preliminary Studies Construction Of 2 Blocks Of VIP Students' Toilets	79,360.00	248,000.00	-	248,000.00	168,640.00	0.32
056900200100	Kano State College of Education & Preliminary Studies TETFUND Tertiary Education Trust Fund (Capital & Recurrent Domestic Grant)	7,053.75	7,125.00	-	7,125.00	71.25	0.99
056900200100	Kano State College of Education & Preliminary Studies Construction And Equipping Of HEMIS Centre At The College	4,200.00	35,000.00	-	35,000.00	30,800.00	0.12
056900200100	Kano State College of Education & Preliminary Studies Renovation / Upgrading of ICT facilities	1,000.00	10,000.00	-	10,000.00	9,000.00	0.10
056900200100	Kano State College of Education & Preliminary Studies Construction Of 2 Blocks Of VIP Students' Toilets	29,000.00	100,000.00	-	100,000.00	71,000.00	0.29
056900200100	Kano State College of Education & Preliminary Studies TETFUND Tertiary Education Trust Fund (Capital & Recurrent Domestic Grant)	5,250.00	15,000.00	-	15,000.00	9,750.00	0.35
056900200100	Kano State College of Education & Preliminary Studies Construction And Equipping Of 2no Of Science Laboratories At The College (Covid 19 Response)	17,600.00	20,000.00	-	20,000.00	2,400.00	0.88
056900200100	Kano State College of Education & Preliminary Studies Construction And Furnishing 2no Of Modern Day Care Centre ( For 300 Capacity Of Children) At The College (Covid 19 Response)	60,800.00	80,000.00	-	80,000.00	19,200.00	0.76
056900200100	Kano State College of Education & Preliminary Studies Purchase of tractor for use in the department of Agric Education	97,283.94	156,909.58	-	156,909.58	59,625.64	0.62
056900200100	Kano State College of Education & Preliminary Studies Construction And Equipping Of 1no Of Entrepreneurship Center (Covid 19 Response)	162,360.00	198,000.00	-	198,000.00	35,640.00	0.82
056900200100	Kano State College of Education & Preliminary Studies Completion And Furnishing Of E-Library Phase II At The College Premises (Covid 19 Response)	46,500.00	150,000.00	-	150,000.00	103,500.00	0.31
056900200100	Kano State College of Education & Preliminary Studies Construction 2no. Blocks Of Two (2) Story Each Of Academic Staff Offices. (Covid 19 Response)	-	120,000.00	-	120,000.00	120,000.00	-
056900200100	Kano State College of Education & Preliminary Studies renovation of CEC Block and College Auditorium	-	200,000.00	-	200,000.00	200,000.00	-
056900200100	Kano State College of Education & Preliminary Studies Construction of admin block and Lecture Hall at College of Education and Preliminary Studies, Permanent Site, Minjibir Campus, in Minjibir LGA	-	900,000.00	-	900,000.00	900,000.00	-
056900300100	RMK College of Basic & Remedial Studies T/Wada Purchase of 2No. Hilux Motor Vehicle for house Committee on Works	84,000.00	320,000.00	-	320,000.00	236,000.00	0.26
056900300100	RMK College of Basic & Remedial Studies T/Wada PURCHASE OF 3NOs BUSES	-	450,000.00	-	450,000.00	450,000.00	-
056900300100	RMK College of Basic & Remedial Studies T/Wada Purchase and installation Of 10No Computers	22,927.70	150,000.00	-	150,000.00	127,072.30	0.15
056900300100	RMK College of Basic & Remedial Studies T/Wada DIGITAL TURKEY TV FOR MCR SD/HD	-	70,000.00	-	70,000.00	70,000.00	-
056900300100	RMK College of Basic & Remedial Studies T/Wada Project Monitoring & Management	42,893.01	480,000.00	-	480,000.00	437,106.99	0.09



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
056900300100	RMK College of Basic & Remedial Studies T/Wada Rehabilitation/Repairs- ICT Infrastructures	-	10,000.00	-	10,000.00	10,000.00	-
056900300100	RMK College of Basic & Remedial Studies T/Wada CAPACITY BUILDING OF 50NO. STAFF (RESEARCH AND DEVELOPMENT )	-	50,000.00	-	50,000.00	50,000.00	-
056901800100	Kano State Polytechnic COMPLITION OF ADMINISTRATIVE BLOCK AT CA	-	106,000.00	-	106,000.00	106,000.00	-
056901800100	Kano State Polytechnic REASARCH AND DEVELOPMENT	-	10,187.65	-	10,187.65	10,187.65	-
056901800100	Kano State Polytechnic MONITORING AND EVALUATION	-	40,000.00	-	40,000.00	40,000.00	-
056901800100	Kano State Polytechnic RENOVATION OF 50 NO. STUDENT TIOLET AT SOT	-	200,000.00	-	200,000.00	200,000.00	-
056901800100	Kano State Polytechnic CONSTRUCTION OF STUDENT HOSTEL AT SES GWARZO	-	5,000.00	-	5,000.00	5,000.00	-
056901800100	Kano State Polytechnic RENOVATION OF STUDENT HOSTELS AT SES GWARZO AND RANO	-	35,000.00	-	35,000.00	35,000.00	-
056901800100	Kano State Polytechnic GENERAL RENOVATION OF CLASS ROOM AT SMS,SES AND SORTED RANO	16,451.81	20,000.00	-	20,000.00	3,548.19	0.82
056901800100	Kano State Polytechnic GENERAL RENOVATION OF STUDENT TOILET AT SOT,SMS,SES AND SORTED	-	5,000.00	-	5,000.00	5,000.00	-
056901800100	Kano State Polytechnic GENERAL RENOVATION OF ICT CENTRES AND E-LIBRARY AT RANO,SES,SOT,SMS AND SBRC	30,723.17	30,952.86	-	30,952.86	229.69	0.99
056901800100	Kano State Polytechnic ACCROREDITATION OF COURSE	-	1,000,000.00	-	1,000,000.00	1,000,000.00	-
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Purchase of 3No Motor Vehicle for the official use in the school	-	500,000.00	(300,000.00)	200,000.00	200,000.00	-
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Completion of Old Faculty of Engineering	-	640,000.00	-	640,000.00	640,000.00	-
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Rehabilitation and repairs of Male and Female Student Hostel	-	75,000.00	-	75,000.00	75,000.00	-
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Construction and Completion of Drainage in the school	-	200,000.00	-	200,000.00	200,000.00	-
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano TETFUND CAPITAL GRANT FOR THE ACCREDITATION PROGRAMME	739,302.64	500,000.00	-	500,000.00	(239,302.64)	1.48
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Completion Of Centre for information and Communication Technology	104,175.65	350,000.00	-	350,000.00	245,824.35	0.30
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Construction and upgrading existing Road Network in the school	-	250,000.00	-	250,000.00	250,000.00	-
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Accreditation of Academic prgramme	505,777.33	1,000,000.00	(400,000.00)	600,000.00	94,222.67	0.84
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Accreditation Resource Verification	200,000.00	500,000.00	-	500,000.00	300,000.00	0.40
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano Construction of faculty of health sciences	-	-	500,000.00	500,000.00	500,000.00	-
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano purchase/acquisition of liasian office in Kano metropolitantant and Abuja FCT	-	-	500,000.00	500,000.00	500,000.00	-
056902800100	NorthWest University Kano Tetfund Grant for the construction of Medical Students Hostels	-	500,000.00	-	500,000.00	500,000.00	-
056902800100	NorthWest University Kano Tetfund Grant for the construction of Communication Faculty	-	500,000.00	-	500,000.00	500,000.00	-
056902800100	NorthWest University Kano Tetfund Grant for furnishing faculty of communication	-	20,000.00	-	20,000.00	20,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
056902800100	NorthWest University Kano	-	500,000.00	(100,000.00)	400,000.00	400,000.00	-
056902800100	NorthWest University Kano	-	395,368.86	-	395,368.86	395,368.86	-
056902800100	NorthWest University Kano	-	204,138.93	-	204,138.93	204,138.93	-
056902800100	NorthWest University Kano	-	8,409.00	-	8,409.00	8,409.00	-
056902800100	NorthWest University Kano	-	150,000.00	-	150,000.00	150,000.00	-
056902800100	NorthWest University Kano	-	150,000.00	-	150,000.00	150,000.00	-
056902800100	NorthWest University Kano	-	500,000.00	(350,000.00)	150,000.00	150,000.00	-
056902800100	NorthWest University Kano	-	500,000.00	(350,000.00)	150,000.00	150,000.00	-
056902800100	NorthWest University Kano	-	500,000.00	-	500,000.00	500,000.00	-
056902800100	NorthWest University Kano	-	500,000.00	-	500,000.00	500,000.00	-
056902800100	NorthWest University Kano	-	20,000.00	-	20,000.00	20,000.00	-
056902800100	NorthWest University Kano	-	500,000.00	-	500,000.00	500,000.00	-
056902800100	NorthWest University Kano	-	30,637.63	-	30,637.63	30,637.63	-
056902800100	NorthWest University Kano	-	6,635.96	-	6,635.96	6,635.96	-
056902800100	NorthWest University Kano	-	635.97	4,500.00	5,135.97	5,135.97	-
056902800100	NorthWest University Kano	-	1,147,964.42	(500,000.00)	647,964.42	647,964.42	-
056902800100	NorthWest University Kano	-	500,000.00	(300,000.00)	200,000.00	200,000.00	-
056902800100	NorthWest University Kano	-	500,000.00	-	500,000.00	500,000.00	-
056902800100	NorthWest University Kano	63,129.18	500,000.00	-	500,000.00	436,870.82	0.13
056902800100	NorthWest University Kano	-	300,000.00	-	300,000.00	300,000.00	-
056902800100	NorthWest University Kano	-	100,000.00	-	100,000.00	100,000.00	-
056902800100	NorthWest University Kano	-	300,000.00	-	300,000.00	300,000.00	-
056902800100	NorthWest University Kano	488,133.04	500,000.00	360,000.00	860,000.00	371,866.96	0.57
056902800100	NorthWest University Kano	547,550.36	500,000.00	400,000.00	900,000.00	352,449.64	0.61
056902800100	NorthWest University Kano	-	-	10,000.00	10,000.00	10,000.00	-
056902800100	NorthWest University Kano	-	-	340,000.00	340,000.00	340,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
056902900100	Aminu School of Islamic Legal Studies						
	Construction of 2Nos. Of Science Laboratories	-	70,343.80	-	70,343.80	70,343.80	-
056902900100	Aminu School of Islamic Legal Studies						
	Procurement of 3Nos. Of Additional Official Vehicles	-	14,116.49	-	14,116.49	14,116.49	-
056902900100	Aminu School of Islamic Legal Studies						
	Construction of 1No. Of Standard Moot Court Room	-	134,615.70	-	134,615.70	134,615.70	-
056902900100	Aminu School of Islamic Legal Studies						
	Construction/Provision of Classroom Infrastructure	-	148,357.83	-	148,357.83	148,357.83	-
056902900100	Aminu School of Islamic Legal Studies						
	Full Accreditation of All NCE Programmes	-	169,927.80	50,000.00	219,927.80	219,927.80	-
056902900100	Aminu School of Islamic Legal Studies						
	Construction of 2no. 1 Storey of 6 Classroom Building	-	146,848.03	-	146,848.03	146,848.03	-
056902900100	Aminu School of Islamic Legal Studies						
	Construction of 2Ono. of 1 Storey Building of Staff Offices	-	68,839.15	-	68,839.15	68,839.15	-
056902900100	Aminu School of Islamic Legal Studies						
	Construction of 1no. of 12 Toilets Rooms	-	381,089.53	(50,000.00)	331,089.53	331,089.53	-
056902900100	Aminu School of Islamic Legal Studies						
	Construction of Auditorium Building	-	42,541.48	-	42,541.48	42,541.48	-
056902900100	Aminu School of Islamic Legal Studies						
	Construction of twin theatre at Legal Buk Road	27,780.68	42,541.48	-	42,541.48	14,760.80	0.65
056902900100	Aminu School of Islamic Legal Studies						
	Procurement of 50 laptops and 20 office printer	10,200.00	60,000.00	-	60,000.00	49,800.00	0.17
056903000100	Audu Bako College of Agriculture Danbatta						
	RONAVATION OF STUDENT HOSTELS	19,500.00	50,000.00	-	50,000.00	30,500.00	0.39
056903000100	Audu Bako College of Agriculture Danbatta						
	COMPLITION OF 30NO OF STUDENTS HOSTEL	5,400.00	30,000.00	-	30,000.00	24,600.00	0.18
056903000100	Audu Bako College of Agriculture Danbatta						
	RONAVATION OF LECTURE THEARTER	20,580.00	42,000.00	-	42,000.00	21,420.00	0.49
056903000100	Audu Bako College of Agriculture Danbatta						
	RONAVATION OF CLASSROOMS	32,850.00	45,000.00	-	45,000.00	12,150.00	0.73
056903000100	Audu Bako College of Agriculture Danbatta						
	RONAVATION OF STAFF OFFICES	-	40,000.00	-	40,000.00	23,600.00	0.41
056903000100	Audu Bako College of Agriculture Danbatta						
	GENERAL RONAVATION OF WORKSHOP & LABORATORIES	-	27,921.05	-	27,921.05	5,305.00	0.81
056903000100	Audu Bako College of Agriculture Danbatta						
	GENERAL RONAVATION OF WATER SUPPLY	16,400.00	15,000.00	-	15,000.00	12,750.00	0.15
056903000100	Audu Bako College of Agriculture Danbatta						
	RONAVATION OF ELECTRICITY/POWER	22,616.05	15,000.00	-	15,000.00	12,150.00	0.19
056903000100	Audu Bako College of Agriculture Danbatta						
	GENERAL REPAIRS OF MOTOR VEHICLE	2,250.00	155,000.00	-	155,000.00	60,450.00	0.61
056903000100	Audu Bako College of Agriculture Danbatta						
	RONAVATION OF WORKSHOP/LABORATORIES	2,850.00	42,189.10	-	42,189.10	25,313.46	0.40
056903000100	Audu Bako College of Agriculture Danbatta						
	RONAVATION OF LIBRARY	94,550.00	20,000.00	-	20,000.00	15,600.00	0.22
056903000100	Audu Bako College of Agriculture Danbatta						
	REVOVATION OF FEED MILK	16,875.64	20,000.00	-	20,000.00	3,124.36	0.84
056903000100	Audu Bako College of Agriculture Danbatta						
	RENOVATION OF COLLEGE CLINIC	4,400.00	20,000.00	-	20,000.00	15,600.00	0.22
056903000100	Audu Bako College of Agriculture Danbatta						
	RENOVATION OF COLLEGE EARTH POND	-	8,000.00	-	8,000.00	8,000.00	13.23
056903000100	Audu Bako College of Agriculture Danbatta						
	CONSTRUCTION OF CONSULTANCY UNIT	-	35,000.00	-	35,000.00	35,000.00	-



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
056903000100	Audu Bako College of Agriculture Danbatta	105,800.00	85,000.00	-	85,000.00	(20,800.00)	1.24
056903000100	Audu Bako College of Agriculture Danbatta	-	75,000.00	-	75,000.00	75,000.00	-
056903100100	Sa'adatu Rimi College of Education Kano	195,000.00	1,000,000.00	(500,000.00)	500,000.00	305,000.00	0.39
056903100100	Sa'adatu Rimi College of Education Kano	84,000.00	300,000.00	-	300,000.00	216,000.00	0.28
056903100100	Sa'adatu Rimi College of Education Kano	123,500.00	1,150,000.00	(500,000.00)	650,000.00	526,500.00	0.19
056903100100	Sa'adatu Rimi College of Education Kano	-	30,000.00	-	30,000.00	30,000.00	-
056903100100	Sa'adatu Rimi College of Education Kano	-	1,500,000.00	-	1,500,000.00	1,500,000.00	-
056903100100	Sa'adatu Rimi College of Education Kano	127,500.00	850,000.00	-	850,000.00	722,500.00	0.15
056903100100	Sa'adatu Rimi College of Education Kano	4,800.00	15,000.00	-	15,000.00	10,200.00	0.32
056903100100	Sa'adatu Rimi College of Education Kano	72,900.00	90,000.00	-	90,000.00	17,100.00	0.81
056903100100	Sa'adatu Rimi College of Education Kano	6,800.00	40,000.00	-	40,000.00	33,200.00	0.17
056903100100	Sa'adatu Rimi College of Education Kano	17,550.00	45,000.00	-	45,000.00	27,450.00	0.39
056903100100	Sa'adatu Rimi College of Education Kano	5,500.00	10,000.00	-	10,000.00	4,500.00	0.55
056903100100	Sa'adatu Rimi College of Education Kano	4,100.00	10,000.00	-	10,000.00	5,900.00	0.41
056903100100	Sa'adatu Rimi College of Education Kano	10,950.00	15,000.00	-	15,000.00	4,050.00	0.73
056903100100	Sa'adatu Rimi College of Education Kano	20,500.00	50,000.00	-	50,000.00	29,500.00	0.41
056903100100	Sa'adatu Rimi College of Education Kano	74,400.00	120,000.00	-	120,000.00	45,600.00	0.62
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	11,000.00	-	20,000.00	20,000.00	9,000.00	0.55
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	7,800.00	-	20,000.00	20,000.00	12,200.00	0.39
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	45,500.00	-	50,000.00	50,000.00	4,500.00	0.91
056903400100	Kano Fisheries Academy Bagauda Bebeji	4,400.00	-	20,000.00	20,000.00	15,600.00	0.22
056903400100	Kano Fisheries Academy Bagauda Bebeji	5,800.00	-	20,000.00	20,000.00	14,200.00	0.29
056903400100	Kano Fisheries Academy Bagauda Bebeji	41,000.00	-	50,000.00	50,000.00	9,000.00	0.82
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	264,000.00	600,000.00	(300,000.00)	300,000.00	36,000.00	0.88
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	18,200.00	-	20,000.00	20,000.00	1,800.00	0.91
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	11,200.00	-	20,000.00	20,000.00	8,800.00	0.56



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	7,500.00	-	50,000.00	50,000.00	42,500.00	0.15
056903700100	Kano State Corporate Security Training Academy Gabasawa	181,210.86	500,000.00	(250,000.00)	250,000.00	68,789.14	0.72
056903700100	Kano State Corporate Security Training Academy Gabasawa	-	23,500.00	-	23,500.00	23,500.00	-
056904000100	Kano Sport Academy Karfi	95,891.51	500,000.00	(250,000.00)	250,000.00	154,108.49	0.38
056904000100	Kano Sport Academy Karfi	-	20,000.00	-	20,000.00	20,000.00	-
056904100100	Kano State Driving Academy	-	40,000.00	-	40,000.00	40,000.00	-
056904100100	Kano State Driving Academy	-	21,000.00	-	21,000.00	21,000.00	-
056904100100	Kano State Driving Academy	-	7,000.00	-	7,000.00	7,000.00	-
056904100100	Kano State Driving Academy	-	200,000.00	(100,000.00)	100,000.00	100,000.00	-
056904100100	Kano State Driving Academy	-	15,000.00	-	15,000.00	15,000.00	-
056904300100	Kano State Entrepreneurship Development Academy Dawakin Tofa	-	-	20,000.00	20,000.00	20,000.00	-
056904300100	Kano State Entrepreneurship Development Academy Dawakin Tofa	-	-	20,000.00	20,000.00	20,000.00	-
056904300100	Kano State Entrepreneurship Development Academy Dawakin Tofa	-	-	50,000.00	50,000.00	50,000.00	-
056904400100	Kano State Horticulture Academy Bagauda	-	-	20,000.00	20,000.00	20,000.00	-
056904400100	Kano State Horticulture Academy Bagauda	-	-	20,000.00	20,000.00	20,000.00	-
056904400100	Kano State Horticulture Academy Bagauda	-	-	50,000.00	50,000.00	50,000.00	-
056904500100	Kano State Livestock Academy Bagauda	262,115.82	400,000.00	-	400,000.00	137,884.18	0.66
056904800100	Kano State Scholarship Board	-	10,000.00	-	10,000.00	10,000.00	-
056904800100	Kano State Scholarship Board	-	5,000.00	-	5,000.00	5,000.00	-
056904800100	Kano State Scholarship Board	-	5,000.00	-	5,000.00	5,000.00	-
056904800100	Kano State Scholarship Board	-	94,262.48	-	94,262.48	94,262.48	-
056904800100	Kano State Scholarship Board	-	5,000.00	-	5,000.00	5,000.00	-
056904800100	Kano State Scholarship Board	306,567.54	2,737,846.75	-	2,737,846.75	2,431,279.21	0.11
056904800100	Kano State Scholarship Board	738,789.19	912,085.42	-	912,085.42	173,296.23	0.81



**SCHEDULE 12: CAPITAL EXPENDITURE BY PROJECT 2025**

Administrative Code and Description	Project Description	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
056905000100	Ghari College of Education & Preliminary Studies connection of Power supply with the National grid to the college	17,000.00	100,000.00	-	100,000.00	83,000.00	0.17
056905000100	Ghari College of Education & Preliminary Studies Construction of Staff quarters	19,500.00	50,000.00	-	50,000.00	30,500.00	0.39
056905000100	Ghari College of Education & Preliminary Studies Rehabilitation of Male student Hostels	14,400.00	80,000.00	-	80,000.00	65,600.00	0.18
056905000100	Ghari College of Education & Preliminary Studies Construction of Road Network, Drainages and Culverts	24,500.00	50,000.00	-	50,000.00	25,500.00	0.49
056905000100	Ghari College of Education & Preliminary Studies Construction / Provision of Recreational Facilities	7,300.00	10,000.00	-	10,000.00	2,700.00	0.73
056905000100	Ghari College of Education & Preliminary Studies Procurement of utility Vehicles	4,100.00	10,000.00	-	10,000.00	5,900.00	0.41
056905000100	Ghari College of Education & Preliminary Studies Landscaping	64,800.00	80,000.00	-	80,000.00	15,200.00	0.81
056905000100	Ghari College of Education & Preliminary Studies Construction of 2No. lecture theatres (100 and 200 seat ) at the College	82,500.00	1,250,000.00	(700,000.00)	550,000.00	467,500.00	0.15
056905000100	Ghari College of Education & Preliminary Studies Construction of ICT building in the College	76,000.00	900,000.00	(500,000.00)	400,000.00	324,000.00	0.19
056905000100	Ghari College of Education & Preliminary Studies Construction of 2 blocks of 10 Number of toilets	12,200.00	20,000.00	-	20,000.00	7,800.00	0.61
056905000100	Ghari College of Education & Preliminary Studies Construction of E-Library phase I at the College premises	100,000.00	250,000.00	-	250,000.00	150,000.00	0.40
056905000100	Ghari College of Education & Preliminary Studies Accreditation Programme/registration with regulatory bodies	33,000.00	150,000.00	-	150,000.00	117,000.00	0.22
056905000100	Ghari College of Education & Preliminary Studies Conduct Of External Examination	-	50,000.00	-	50,000.00	50,000.00	-
056905000100	Ghari College of Education & Preliminary Studies Procurement and supply of 2No of Mass transit Bus (59 seat Bus) for Staffs and Students	-	5,000.00	-	5,000.00	5,000.00	-
056905000100	Ghari College of Education & Preliminary Studies Purchase of 5 No of photocopy machine	-	50,000.00	-	50,000.00	50,000.00	-
056905000100	Ghari College of Education & Preliminary Studies Purchase of Vehicle for provost, deputy provost, registrar, bursa, planning and chief liberian	-	50,000.00	-	50,000.00	50,000.00	-
056905000100	Ghari College of Education & Preliminary Studies Construction of Laboratories	-	100,000.00	(50,000.00)	50,000.00	50,000.00	-
056905000100	Ghari College of Education & Preliminary Studies Furnishing of Staff quarters	-	100,000.00	(50,000.00)	50,000.00	50,000.00	-
056905000100	Ghari College of Education & Preliminary Studies Renovation of Hostels at College of Education & Preliminary Studies Ghari	-	50,000.00	-	50,000.00	50,000.00	-
056905000100	Ghari College of Education & Preliminary Studies Wall fencing at The College	-	100,000.00	-	100,000.00	100,000.00	-



**SCHEDULE 13: CASH & CASH EQUIVALENT 2025**

**CASH AND CASH EQUIVALENT**  
**TREASURY CLOSING BANK BALANCES AT AS 31st December 2025**

Sn	Banks	Account No.	Account Name	Address	Amount
1	Access Bank	0699916952	Kano State Consolidated IGR	M/M Way	56,443
2	Access Bank	1396192317	Kano State Government	M/M Way	4,500
3	Access Bank	1396201619	Kano State Government	M/M Way	8
4	FCMB	4968083122	Kano State 2% Educational Levy	Bompai Road	149,040
5	FCMB	4968083012	Federation Allocation Account Kano State (FAAC)	Bompai Road	4,689,110
6	Fidelity Bank	5030033645	Kano State Government Salary Account	M/M Way	736
7	Fidelity Bank	5030062663	Kano State Government Power Intervention Fund	M/M Way	1,638,261
8	Fidelity Bank	5030036763	Kano State Govt. Sales of GP Account	M/M Way	178,228
9	Ja'iz Bank	0001876653	Kano State Land Related Taxes Account	Maganda Street	198,767
10	Sterling Bank Plc	0007651989	Car Loan Ministry of Finance	Niger Street	54,987
11	UBA	1026282580	Federation Allocation Account Kano State (FAAC)	M/M Way	8,833,485
12	UBA	1026296286	Kano State Govt. Treasury Single Account (TSA)	M/M Way	50,321
13	Zenith Bank Plc	1013459188	Kano State Housing Project Sales Account	Maiduguri Road	650,438
<b>Sub-Total (A)</b>					<b>16,443,373</b>

**Other Bank Balances**

MDAs Bank Balances (Annual Board of Survey)	11,885,069
Deposit with Crown Agent* (£177,341.38 @ 1933.58)	342,904
Capital Receipts (Aids & Grants) Balances	17,108,854
<b>Sub-Total (B)</b>	<b>29,336,828</b>
<b>Grant Total (A+B)</b>	<b>45,780,201</b>



**SCHEDULE 14: RECEIVABLES 2025**

Receivables 2025

SN	Particulars	Amount	Amount
		N'000	N'000
<b>1</b>	<b>CAR LOAN</b>		
	Balance as at 1st January 2025	666,219	
	Disbursement during the year 2025	137,420	
	<b>Sub-Total</b>	<b>803,639</b>	
	Less: Recovery 2025 (payroll & off payroll)	(152,881)	<b>650,758</b>
	<b>Revolving Loan Balances as at 31st December, 2025</b>		<b>650,758</b>
<b>2</b>	<b>Treasury Loan</b>		
	Housing Corporation	100,000	<b>100,000</b>
<b>3</b>	<b>FAAC Arrears:</b>		
	Statutory Allocation	11,049,530	
	Value Added Tax (VAT)	16,319,499	
	Other Receipts	1,008,353	<b>28,377,382</b>
<b>4</b>	<b>FAAC Receivable (Other Receipts)</b>	<b>8,866,666</b>	
	Amount Paid during the year	(150,285)	<b>8,716,381</b>
	<b>Total Receivables as at 31st December, 2025</b>		<b>37,844,521</b>



**SCHEDULE 15: PAYABLES & OTHER LIABILITIES 2025**

Payables and Other Liabilities 2025

Description	Amount	Amount
Tax Liabilities	N'000	N'000
Balance as at 1 January 2025	-	
Add: Verified Outstanding Tax Liabilities (FIRS Audit Report, 2025)	1,536,000	1,536,000
Less: Outstanding Tax Liability Paid in 2025 (Standing Order)	-	(1,024,000)
<b>Total Outstanding Tax Liabilities</b>		<b>512,000</b>
<b>Add:</b>		
<b>Receipt During the Year</b>		
VAT	3,006,476	
WHT	1,651,224	
Stamp Duty	419,205	5,076,905
<b>Total Receipts</b>		<b>5,588,905</b>
<b>Less: Payment 2025</b>		
VAT	(3,006,476)	
WHT	(1,651,224)	
Stamp Duty	(419,205)	(5,076,905)
<b>Closing Balance as at 31st Dec, 2025 (A)</b>		<b>512,000</b>
<b>Retention</b>		
Opening Balance as at 1st January, 2025	45,048	
<b>Add: Receipts during the year</b>	145,000	190,048
<b>Less: Payment during the year</b>		(62,500)
<b>Closing Balance as at 31st Dec, 2025 (B)</b>		<b>127,548</b>
<b>State Pension &amp; Gratuity Liabilities</b>		
Opening Balance as at 1st January, 2025	3,678,096	
Less: Gratuity Payment (Arrears paid by the State)	-	
<b>Total Pension Liabilities</b>	<b>3,678,096</b>	
Add: Pension contribution expected to be received Jan-Dec, 2025	125,629,218	129,307,314
Less: Payment Received within the year 2025		(125,629,218)
<b>Total Pension Liability as at 31st Dec, 2025 (C)</b>		<b>3,678,096</b>



**SCHEDULE 15: PAYABLES & OTHER LIABILITIES 2025**

**Contractors Liabilities/Arrears**

Description	Amount =N= N'000
Opening Balance as at 1st January 2025	27,419,305
<b>Add: Verified Contractor Liabilities (2014 to 2025)</b>	-
<b>Total Contractors Liabilities Verified</b>	<b>27,419,305</b>
<b>Less: Settlement During the year 2025</b>	<b>(8,079,452)</b>
Total Contractors Liabilities after Settlement	19,339,853
Add: Contractors Liabilities for the year 2025	8,214,028
<b>Closing Balance as at 31st December 2025 (D)</b>	<b>27,553,881</b>

**Contract Gratuity Arrears**

Opening Balance 1st January 2025	736,948
Less: Gratuity Arrears paid in 2025	-
<b>Total Salary &amp; Contract Gratuity Arrears as at 31st December 2025 (E)</b>	<b>736,948</b>

**Public Debt Service**

Outstanding Debt Service	1,492,687
<b>Sub-total (F)</b>	<b>1,492,687</b>
<b>Grand Total (A+B+C+D+E+F)</b>	<b>34,101,160</b>



# 2025 SPECIAL DISCLOSURE

PRIMARY HEALTH CARE  
MANAGEMENT BOARD





**2025 SPECIAL DISCLOSURE PHCMB**

**Kano State Government - 2025 Primary Healthcare Expenditure by Administrative Classification**

Code	Adminstrative Unit	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Perform
		N'000	N'000	N'000	N'000	N'000	mance
50000000000	Social Services Sector	8,928,716	10,751,360	289,249	11,040,609	2,111,893	0.81
52100000000	Ministry of Health	8,928,716	10,751,360	289,249	11,040,609	2,111,893	0.81
52100500100	Primary Health Care Mgt. Board (PHCMB)	8,928,716	10,751,360	289,249	11,040,609	2,111,893	0.81
<b>Total Expenditure</b>		<b>8,928,716</b>	<b>10,751,360</b>	<b>289,249</b>	<b>11,040,609</b>	<b>2,111,893</b>	<b>0.81</b>

**Kano State Government - 2025 Primary Healthcare Expenditure by Functional Classification**

Code	Function	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Perform
		N'000	N'000	N'000	N'000	N'000	mance
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,456,412</b>	<b>2,582,785</b>	<b>300,000</b>	<b>2,882,785</b>	<b>426,374</b>	<b>85%</b>
7013	GENERAL SERVICES	2,456,412	2,582,785	300,000	2,882,785	426,374	85%
70133	OTHER GENERAL SERVICES	2,456,412	2,582,785	300,000	2,882,785	426,374	85%
<b>707</b>	<b>HEALTH</b>	<b>1,049,892</b>	<b>1,780,211</b>	<b>-</b>	<b>1,780,211</b>	<b>730,320</b>	<b>59%</b>
7074	PUBLIC HEALTH SERVICES	1,049,350	1,774,600	-	1,774,600	725,250	3%
70741	PUBLIC HEALTH SERVICES	1,049,350	1,774,600	-	1,774,600	725,250	3%
7076	HEALTH N.E.C.	542	5,611	-	5,611	5,070	10%
70761	HEALTH N.E.C.	542	5,611	-	5,611	5,070	10%
<b>709</b>	<b>EDUCATION</b>	<b>5,422,413</b>	<b>6,388,363</b>	<b>-</b>	<b>6,388,363</b>	<b>965,951</b>	<b>85%</b>
7093	POSTSEC. NONTERTIARY EDU.	4,872,917	5,745,739	-	5,745,739	872,821	85%
70931	POST-SECONDARY NON-TERTIARY EDUCATION	4,872,917	5,745,739	-	5,745,739	872,821	85%
7094	TERTIARY EDUCATION	549,495	642,625	-	642,625	93,129	86%
<b>Total Expenditure</b>		<b>8,928,716</b>	<b>10,751,360</b>	<b>300,000</b>	<b>11,051,360</b>	<b>2,122,644</b>	<b>81%</b>



**2025 SPECIAL DISCLOSURE PHCMB**

**Kano State Government - 2025 Primary Healthcare Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 variance	% Performance
04	Health	N'000	N'000	N'000	N'000	N'000	
0401	Effective governance of the health system	3,526,013	4,381,211	300,000	4,681,211	1,155,197	54%
0402	Community engagement and participation in health	443,471	521,731	-	521,731	78,260	85%
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,959,888	2,482,470	-	2,482,470	522,582	79%
0405	Provision of adequate and modern health infrastructure for health services delivery	2,326,358	2,569,226	-	2,569,226	242,869	91%
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	658,970	775,259	-	775,259	116,289	85%
0408	Institution and maintenance of a responsive public health emergency preparedness system	13,474	15,852	-	15,852	2,378	85%
0410	Health Sector Expenditures Not Elsewhere Classified	542	5,611	-	5,611	5,070	10%
<b>Total Expenditure</b>		<b>8,928,716</b>	<b>10,751,360</b>	<b>300,000</b>	<b>11,051,360</b>	<b>2,122,644</b>	<b>81%</b>



**2025 SPECIAL DISCLOSURE PHCMB**

**Kano State Government - 2025 Primary Healthcare Expenditure by Economic Classification**

Code	Economic	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Perform
		N'000	N'000	N'000	N'000	N'000	mance
<b>2</b>	<b>EXPENDITURES</b>						
<b>21</b>	<b>PERSONNEL COST</b>	<b>391,693</b>	<b>663,512</b>	-	<b>663,512</b>	<b>271,819</b>	<b>59%</b>
2101	SALARY	391,151	657,901	-	657,901	266,750	59%
210101	SALARY AND WAGES	391,151	657,901	-	657,901	266,750	59%
21010101	SALARY	391,151	657,901	-	657,901	266,750	59%
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	542	5,611	-	5,611	5,070	10%
210201	ALLOWANCES	542	5,611	-	5,611	5,070	10%
21020126	HAZARD ALLOWANCE	542	5,611	-	5,611	5,070	10%
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,322,854</b>	<b>1,723,600</b>	-	<b>1,723,600</b>	<b>400,746</b>	<b>77%</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,322,854</b>	<b>1,723,600</b>	-	<b>1,723,600</b>	<b>400,746</b>	<b>77%</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000</b>	<b>15,000</b>	-	<b>15,000</b>	<b>14,000</b>	<b>7%</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000	15,000	-	15,000	14,000	7%
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>13,000</b>	<b>27,600</b>	-	<b>27,600</b>	<b>14,600</b>	<b>0%</b>
22020201	ELECTRICITY CHARGES	11,000	12,000	-	12,000	1,000	0%
22020203	INTERNET ACCESS CHARGES	-	12,000	-	12,000	12,000	0%
22020205	WATER RATES	-	1,600	-	1,600	1,600	0%
22020209	OTHER UTILITIES	2,000	2,000	-	2,000	-	0%
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000</b>	<b>23,000</b>	-	<b>23,000</b>	<b>22,000</b>	<b>4%</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000	12,000	-	12,000	11,000	8%



**2025 SPECIAL DISCLOSURE PHCMB**

Code	Economic	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	11,000	-	11,000	11,000	0%
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>382,354</b>	<b>624,500</b>	-	<b>624,500</b>	<b>242,146</b>	<b>0%</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000	14,000	-	14,000	11,000	21%
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000	12,000	-	12,000	10,000	0%
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,200	12,000	-	12,000	1,800	0%
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,154	12,000	-	12,000	1,846	0%
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,000	12,500	-	12,500	5,500	0%
22020406	OTHER MAINTENANCE SERVICES	350,000	550,000	-	550,000	200,000	0%
22020410	MAINTENANCE OF STREET LIGHTINGS	-	12,000	-	12,000	12,000	0%
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>901,000</b>	<b>902,000</b>	-	<b>902,000</b>	<b>1,000</b>	<b>0%</b>
22020501	LOCAL TRAINING	901,000	902,000	-	902,000	1,000	0%
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,240</b>	<b>2,000</b>	-	<b>2,000</b>	<b>760</b>	<b>0%</b>
22020701	FINANCIAL CONSULTING	1,240	2,000	-	2,000	760	0%
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>23,500</b>	<b>25,500</b>	-	<b>25,500</b>	<b>2,000</b>	<b>0%</b>
22020801	MOTOR VEHICLE FUEL COST	12,500	13,000	-	13,000	500	0%
22020803	PLANT / GENERATOR FUEL COST	11,000	12,500	-	12,500	1,500	0%
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000</b>	<b>104,000</b>	-	<b>104,000</b>	<b>103,000</b>	<b>1%</b>
22021001	REFRESHMENT & MEALS	-	2,000	-	2,000	2,000	0%



**2025 SPECIAL DISCLOSURE PHCMB**

Code	Economic	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
22021003	PUBLICITY & ADVERTISEMENTS	-	2,000	-	2,000	2,000	0%
22021011	OTHER MISCELLANEOUS	10,000	100,000	-	100,000	90,000	1%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>7,214,169</b>	<b>8,364,248</b>	<b>300,000</b>	<b>8,664,248</b>	<b>1,450,079</b>	<b>83%</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>65,607</b>	<b>77,185</b>	<b>-</b>	<b>77,185</b>	<b>11,578</b>	<b>85%</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	65,607	77,185	-	77,185	11,578	85%
23010105	PURCHASE OF MOTOR VEHICLES	44,753	52,650	-	52,650	7,898	85%
23010119	PURCHASE OF POWER GENERATING SET	20,855	24,535	-	24,535	3,680	85%
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,165,175</b>	<b>1,070,794</b>	<b>300,000</b>	<b>1,370,794</b>	<b>205,619</b>	<b>85%</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,165,175	1,070,794	300,000	1,370,794	205,619	85%
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	184,062	216,544	-	216,544	32,482	85%
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	43,350	51,000	-	51,000	7,650	85%
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	937,763	803,250	300,000	1,103,250	165,488	85%
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>754,618</b>	<b>875,000</b>	<b>-</b>	<b>875,000</b>	<b>120,382</b>	<b>86%</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	754,618	875,000	-	875,000	120,382	86%
23030102	REHABILITATION / REPAIRS - ELECTRICITY	170,000	200,000	-	200,000	30,000	85%
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	412,493	472,500	-	472,500	60,007	87%



**2025 SPECIAL DISCLOSURE PHCMB**

Code	Economic	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		N'000	N'000	N'000	N'000	N'000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	172,125	202,500	-	202,500	30,375	85%
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>5,228,770</b>	<b>6,341,270</b>	<b>-</b>	<b>6,341,270</b>	<b>1,112,500</b>	<b>82%</b>
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,228,770	6,341,270	-	6,341,270	1,112,500	82%
23050103	MONITORING AND EVALUATION	5,228,770	6,341,270	-	6,341,270	1,112,500	82%
<b>TOTAL EXPENDITURE</b>		<b>8,928,716</b>	<b>10,751,360</b>	<b>300,000</b>	<b>11,051,360</b>	<b>2,122,644</b>	<b>81%</b>

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**2025 SPECIAL DISCLOSURE PHCMB**

Kano State Government - 2025 Primary Healthcare Expenditure by Project

Code - PHCMB	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance %
052100500100 - PHCMB	Support The Operation Of Human Resource For Health management Information System	15,989.70	18,811.41	-	18,811.41	2,821.71	85%
052100500100 - PHCMB	Strengthening Administrative And Financial Coordination, Harmonization And Alignment At All PHC Levels	15,775.15	18,559.00	-	18,559.00	2,783.85	85%
052100500100 - PHCMB	Strengthening Financial Management Oversight And Control Through Risk Protection Of Pooled Funds At Both State And Federal	34,425.00	40,500.00	-	40,500.00	6,075.00	85%
052100500100 - PHCMB	Coordinate The Development Of Evidence Base And Costed Annual Operational Plan Of The Board And LGA PHC Department	46,530.52	54,741.78	-	54,741.78	8,211.27	85%
052100500100 - PHCMB	Procurement of 10 No Operational vehicles 1 per department to support PHCMB operations	281,702.55	402,003.00	-	402,003.00	120,300.45	70%
052100500100 - PHCMB	Coordination of Multi Secroral Engagement for Scale of One Functional Ward in Bichi LGA	57,375.00	67,500.00	-	67,500.00	10,125.00	85%
052100500100 - PHCMB	Solarization of Board Headquater, State Cold Store, Zonal Cold Store	170,000.00	200,000.00	-	200,000.00	30,000.00	85%
052100500100 - PHCMB	Furmingation of Heaslth Care Facilities across the State	43,350.00	51,000.00	-	51,000.00	7,650.00	85%
052100500100 - PHCMB	Coordination of Primary Health Care Services/Activities	189,120.99	222,495.28	-	222,495.28	33,374.29	85%



**2025 SPECIAL DISCLOSURE PHCMB**

Code - PHCMB	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance %
052100500100 - PHCMB	Construction of Offices Complex And extension Of Wall Fencing For Enhancing Security At The Headquarter	172,125.00	202,500.00	-	202,500.00	30,375.00	85%
052100500100 - PHCMB	Construction & Renovation of Zonal Offices	184,125.00	202,500.00	-	202,500.00	18,375.00	91%
052100500100 - PHCMB	Renovation/Maintenance of Primary Health Care Facilities	374,488.87	472,500.00	-	472,500.00	98,011.13	79%
052100500100 - PHCMB	Printing of Data Tools, Wards & LGA Summary For Routine Inspection	-	5,675.00	-	5,675.00	5,675.00	0%
052100500100 - PHCMB	Building of Incinerator At SPHCMB Headquarter	958,750.00	675,000.00	300,000.00	975,000.00	16,250.00	98%
052100500100 - PHCMB	Strengthen The Health Management Information System, Health Data Generation, And Improving Data Quality At All Levels	193,390.90	215,754.00	-	215,754.00	22,363.10	90%
052100500100 - PHCMB	Integration Of Quality Of Care Services Into PHC Services	103,110.22	121,306.14	-	121,306.14	18,195.92	85%
052100500100 - PHCMB	Participatory Learning And Action For Community Ownership (PLACO) Activities	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100 - PHCMB	Conduct Of ACSM Programme	253,151.34	262,530.99	-	262,530.99	9,379.65	96%
052100500100 - PHCMB	Promote An Integrated National Disease Surveillance System In Line With International Health Regulation (IHR) And IDSR As Well As Public Health Emergencies	78,795.15	92,700.18	-	92,700.18	13,905.03	85%
052100500100 - PHCMB	Building of Incinerator At 484 Apex Health Facilities	109,012.50	128,250.00	-	128,250.00	19,237.50	85%



**2025 SPECIAL DISCLOSURE PHCMB**

Code - PHCMB	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance %
052100500100 - PHCMB	Implementation Of Minimal Service Package (MSP) Investment Plan	1,408,515.24	2,172,687.45	-	2,172,687.45	764,172.21	65%
052100500100 - PHCMB	Monitoring And Supervision Of NHCI Logistics And Supply Across Implementing Facilities	12,305.79	14,477.40	-	14,477.40	2,171.61	85%
052100500100 - PHCMB	Support The Supervision And Last Mile Distribution Of Seasonal Malaria Chemoprevention (SMC) Drugs To 44 LGAs With Logistics	10,710.77	12,600.90	-	12,600.90	1,890.14	85%
052100500100 - PHCMB	Scale-Up DRF With 100 Additional Facilities To Increase Access Of Quality Drugs And Medical Consumables	183,380.89	192,212.81	-	192,212.81	8,831.92	95%
052100500100 - PHCMB	Conduct Monthly, Quarterly And Bi-Annual DRF Monitoring And Supervision And Review Meetings	20,854.67	24,534.90	-	24,534.90	3,680.24	85%
052100500100 - PHCMB	Procurement Of 2 Operational Vehicles To Replace Aged Existing Ones For Efficient Vaccine Delivery	44,752.50	52,650.00	-	52,650.00	7,897.50	85%
052100500100 - PHCMB	Procurement Of 100kva Generator For State Cold Store Expansion	20,854.67	24,534.90	-	24,534.90	3,680.24	85%
052100500100 - PHCMB	Provision of Building for Dry Store For Vaccine Devices Storage At State Level	11,937.10	14,043.65	-	14,043.65	2,106.55	85%
052100500100 - PHCMB	Coordination Of LMCU Across All The 44 LGAs Of The State	203,129.18	203,681.39	-	203,681.39	552.21	100%
052100500100 - PHCMB	Strengthen Referral System	4,475.25	5,265.00	-	5,265.00	789.75	85%



**2025 SPECIAL DISCLOSURE PHCMB**

Code - PHCMB	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance %
052100500100 - PHCMB	Implementation Of Community Health Influences, Promoters & Services	13,770.00	16,200.00	-	16,200.00	2,430.00	85%
052100500100 - PHCMB	Medical Field Unit/Integrated Mobile Health Services	157,700.00	162,000.00	-	162,000.00	4,300.00	97%
052100500100 - PHCMB	Child Birth Spacing Programme In Primary Health Care	931,266.51	1,034,431.19	-	1,034,431.19	103,164.68	90%
052100500100 - PHCMB	Support To SEMCHIC Programme	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100 - PHCMB	Provision of Routine Immunization Programme	100,000.00	100,560.00	-	100,560.00	560.00	99%
052100500100 - PHCMB	Integrated Maternal, New Born And Child Health (IMNCH)	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100 - PHCMB	Coordination of school health program	12,816.43	15,078.15	-	15,078.15	2,261.72	85%
052100500100 - PHCMB	Coordination Of Communicable Diseases	97,750.00	115,000.00	-	115,000.00	17,250.00	85%
052100500100 - PHCMB	Strengthen TB Program Coordination, Monitoring And Supervision Across All Levels	41,246.34	48,525.11	-	48,525.11	7,278.77	85%
052100500100 - PHCMB	Integration And Coordination Of Primary Eye Care Into PHC Services	15,566.99	18,314.10	-	18,314.10	2,747.12	85%
052100500100 - PHCMB	Integration And Coordination Of Oral Health Into PHC Services	56,735.80	66,748.00	-	66,748.00	10,012.20	85%
052100500100 - PHCMB	Integration Of Non Communicable Diseases Into PHC Services	60,000.00	66,748.00	-	66,748.00	6,748.00	90%
052100500100 - PHCMB	Integration of community mental health into PHC services	5,737.50	6,750.00	-	6,750.00	1,012.50	85%



**2025 SPECIAL DISCLOSURE PHCMB**

Code - PHCMB	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance %
052100500100 - PHCMB	Active Case Finding Of Severe Acute Malnutrition (Sam) And Provision Of Appropriate Treatment	28,687.50	33,750.00	-	33,750.00	5,062.50	85%
052100500100 - PHCMB	Promotion And Expansion Of Exclusive Breastfeeding Practice (Ebf) And Complementary Feeding At Home And Work Places	22,950.00	27,000.00	-	27,000.00	4,050.00	85%
052100500100 - PHCMB	Implementation Of Nutritional Services In Primary Health Care	202,125.00	202,500.00	-	202,500.00	375.00	100%
052100500100 - PHCMB	Social And Behavior Change Communication Activities On Infant And Young Child Feeding (IYCF) Targeted At Pregnant Women	200,125.00	202,500.00	-	202,500.00	2,375.00	99%
052100500100 - PHCMB	Coordination Of Public Health Emergency At LGA Level	8,830.01	10,388.25	-	10,388.25	1,558.24	85%
052100500100 - PHCMB	Strengthen The Coordination Of Contributory Health Care Scheme KSCHMA	8,830.01	10,388.25	-	10,388.25	1,558.24	85%
052100500100 - PHCMB	Coordination Of Laboratory Services At State And LGA Level	13,474.31	15,852.13	-	15,852.13	2,377.82	85%
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>7,214,170.33</b>	<b>8,364,248.35</b>	<b>300,000.00</b>	<b>8,664,248.35</b>	<b>1,450,078.02</b>	<b>83%</b>



# 2025 SPECIAL DISCLOSURE

STATE UNIVERSAL BASIC  
EDUCATION BOARD (SUBEB)





**2025 SPECIAL DISCLOSURE SUBEB**

**Kano State Government - 2025 Basic Education Expenditure by Administrative Classification**

Code	Administrative Unit	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance
		N'000	N'000	N'000	N'000	N'000	%
050000000000	Social Services Sector	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
051700000000	Ministry of Education	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
051700300100	SUBEB	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82%
<b>Total Expenditure</b>		<b>12,423,451.38</b>	<b>16,311,044.66</b>	<b>(1,181,284.00)</b>	<b>15,129,760.66</b>	<b>2,706,309.28</b>	<b>82.1%</b>

**Kano State Government - 2025 Basic Education Expenditure by Functional Classification**

		N'000	N'000	N'000	N'000	N'000	%
709	Education	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
7091	Pre-Primary and Primary Edu.	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
70912	Primary Education	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
<b>Total Expenditure</b>		<b>12,423,451.38</b>	<b>16,311,044.66</b>	<b>(1,181,284.00)</b>	<b>15,129,760.66</b>	<b>2,706,309.28</b>	<b>82.1%</b>



**2025 SPECIAL DISCLOSURE SUBEB**

Kano State Government - 2025 Basic Education Expenditure by Programme Classification

Code	Administrative Unit	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance
		N'000	N'000	N'000	N'000	N'000	%
04	<b>Health</b>	402,898.12	780,783.13	-	780,783.13	377,885.01	51.6%
0405	Provision of adequate and modern health infrastructure for health services delivery	402,898.12	780,783.13	-	780,783.13	377,885.01	51.6%
05	<b>Education</b>	12,020,553.26	15,530,261.53	(1,181,284.00)	14,348,977.53	2,328,424.28	83.8%
0501	Effective governance of the education system	9,732,555.61	13,158,004.11	(1,181,284.00)	11,976,720.11	2,244,164.49	81.3%
0502	Increase in access, retention, and completion rate at all levels	1,086,689.30	988,612.43	-	988,612.43	(98,076.87)	109.9%
0505	Adequate infrastructure at all levels	969,253.07	1,000,000.00	-	1,000,000.00	30,746.93	96.9%
0510	Education Sector Expenditures Not Elsewhere Classified	232,055.28	383,645.00	-	383,645.00	151,589.72	60.5%
<b>Total Expenditure</b>		<b>12,423,451.38</b>	<b>16,311,044.66</b>	<b>(1,181,284.00)</b>	<b>15,129,760.66</b>	<b>2,706,309.28</b>	<b>82.1%</b>



**2025 SPECIAL DISCLOSURE SUBEB**

**Kano State Government - 2025 Basic Education Expenditure by Economic Classification**

Code	Economic Line Items	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance
		N'000	N'000	N'000	N'000	N'000	%
<b>2 EXPENDITURES</b>							
<b>21</b>	<b>Personnel Cost</b>	<b>324,061.48</b>	<b>383,645.00</b>	<b>-</b>	<b>383,645.00</b>	<b>151,589.72</b>	<b>0.60</b>
2101	Salary	192,294.78	304,711.00	-	304,711.00	112,416.22	0.63
210101	Salaries And Wages	192,294.78	304,711.00	-	304,711.00	112,416.22	0.63
21010101	Salary	192,294.78	304,711.00	-	304,711.00	112,416.22	0.63
2102	Allowances And Social Contribution	39,760.49	78,934.00	-	78,934.00	39,173.51	0.50
210201	Allowances	39,760.49	78,934.00	-	78,934.00	39,173.51	0.50
21020106	Responsibility Allowance	13,600.83	7,893.40	-	7,893.40	(5,707.43)	1.72
21020114	Medical Allowance	21,161.83	31,573.60	-	31,573.60	10,411.77	0.67
21020116	Other Allowances (Ltg, & Upkeep )	236.52	23,680.20	-	23,680.20	23,443.68	0.01
21020128	Other Allowances	4,761.31	15,786.80	-	15,786.80	11,025.49	0.30
<b>22</b>	<b>Other Recurrent Costs</b>	<b>131,766.70</b>	<b>81,627.00</b>	<b>28,716.00</b>	<b>110,343.00</b>	<b>(21,423.70)</b>	<b>1.19</b>
<b>2202</b>	<b>Overhead Cost</b>	<b>131,766.70</b>	<b>81,627.00</b>	<b>28,716.00</b>	<b>110,343.00</b>	<b>(21,423.70)</b>	<b>1.19</b>
<b>220201</b>	<b>Travel &amp; Transport - General</b>	<b>49,000.00</b>	<b>10,000.00</b>	<b>-</b>	<b>10,000.00</b>	<b>(39,000.00)</b>	<b>4.90</b>
22020101	Local Travel & Transport: Training	49,000.00	10,000.00	-	10,000.00	(39,000.00)	4.90
<b>220203</b>	<b>Materials &amp; Supplies - General</b>	<b>64,766.70</b>	<b>51,627.00</b>	<b>12,716.00</b>	<b>64,343.00</b>	<b>(85,457.00)</b>	<b>2.33</b>
22020301	office Stationeries / Computer Consumables	25,900.00	30,000.00	-	30,000.00	4,100.00	0.86
22020303	Newspapers	-	500.00	-	500.00	500.00	-
22020306	Printing of Security Documents	1,500.00	2,000.00	-	2,000.00	500.00	0.75
22020308	Field & Camping Materials Supplies	-	500.00	-	500.00	500.00	-
22020309	Uniforms & Other Clothing	1,500.00	2,000.00	-	2,000.00	500.00	0.75
22020310	Teaching Aids / Instruction Materials	31,366.70	10,884.00	8,716.00	19,600.00	(11,766.70)	1.60
22020311	Food Stuff / Catering Materials Supplies	-	243.00	-	243.00	243.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Economic Line Items	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance
		N'000	N'000	N'000	N'000	N'000	%
22020312	Sanitary Materials	-	500.00	-	500.00	500.00	-
22020316	Other Materials And Supply	4,500.00	5,000.00	4,000.00	9,000.00	4,500.00	0.50
<b>220204</b>	<b>Maintenance Services - General</b>	<b>18,000.00</b>	<b>20,000.00</b>	<b>16,000.00</b>	<b>36,000.00</b>	<b>18,000.00</b>	<b>0.50</b>
22020401	Maintenance of Motor Vehicle/Transport Equipm	18,000.00	20,000.00	16,000.00	36,000.00	18,000.00	0.50
<b>23</b>	<b>Capital Expenditure</b>	<b>11,967,623.20</b>	<b>15,845,772.66</b>	<b>(1,210,000.00)</b>	<b>14,635,772.66</b>	<b>2,661,176.56</b>	<b>0.82</b>
<b>2301</b>	<b>Fixed Assets Purchased</b>	<b>2,402,817.23</b>	<b>4,179,613.94</b>	<b>(50,000.00)</b>	<b>4,129,613.94</b>	<b>1,726,796.71</b>	<b>0.58</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>2,402,817.23</b>	<b>4,179,613.94</b>	<b>(50,000.00)</b>	<b>4,129,613.94</b>	<b>1,726,796.71</b>	<b>0.58</b>
23010105	Purchase of Motor Vehicles	26,149.30	275,000.00	-	275,000.00	248,850.70	0.10
23010113	Purchase of Computers	88,000.00	479,371.41	-	479,371.41	391,371.41	0.18
23010124	Purchase of Teaching / Learning Aid Equipment	146,250.00	283,000.00	-	283,000.00	136,750.00	0.52
23010125	Purchase of Library Books & Equipment	-	133,417.46	-	133,417.46	133,417.46	-
23010139	Purchase of Other Fixed Assets	2,142,417.93	3,008,825.08	(50,000.00)	2,958,825.08	816,407.15	0.72
<b>2302</b>	<b>Construction / Provision</b>	<b>7,536,844.05</b>	<b>8,586,946.50</b>	<b>-</b>	<b>8,586,946.50</b>	<b>1,135,135.75</b>	<b>0.87</b>
230201	Construction/Provision of Fixed Assets - General	7,536,844.05	8,586,946.50	-	8,586,946.50	1,135,135.75	0.87
23020107	Construction / Provision of Public Schools	6,567,590.98	7,586,946.50	-	7,586,946.50	1,104,388.82	0.85
23020130	Provision of Educational Programme / Activities	969,253.07	1,000,000.00	-	1,000,000.00	30,746.93	0.97
<b>2303</b>	<b>Rehabilitation / Repairs</b>	<b>167,428.12</b>	<b>225,000.00</b>	<b>-</b>	<b>225,000.00</b>	<b>57,571.88</b>	<b>0.74</b>
230301	Rehabilitation / Repairs of Fixed Assets - General	167,428.12	225,000.00	-	225,000.00	57,571.88	0.74
23030106	Rehabilitation / Repairs - Public Schools	167,428.12	225,000.00	-	225,000.00	57,571.88	0.74
<b>2305</b>	<b>Other Capital Projects</b>	<b>1,860,533.79</b>	<b>2,854,212.22</b>	<b>(1,160,000.00)</b>	<b>1,694,212.22</b>	<b>(258,327.78)</b>	<b>1.15</b>
230501	Acquisition of Non Tangible Assets	1,860,533.79	2,854,212.22	(1,160,000.00)	1,694,212.22	(166,321.57)	1.15
23050108	Special Intervention Programme	980,000.00	2,330,977.73	(1,160,000.00)	1,170,977.73	190,977.73	0.84
23050128	Other Non-Tangible Assets	880,533.79	523,234.49	-	523,234.49	(357,299.30)	1.86
<b>TOTAL EXPENDITURE</b>		<b>12,423,451.38</b>	<b>16,311,044.66</b>	<b>(1,181,284.00)</b>	<b>15,129,760.66</b>	<b>2,791,342.58</b>	<b>0.82</b>



**2025 SPECIAL DISCLOSURE SUBEB**

**Kano State Government - 2025 SUBEB Expenditure by Project**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Emerging issues	-	36,357.77	-	36,357.77	36,357.77	-
051700300100 - SUBEB	Procurement of working materials	73,637.08	100,000.00	-	100,000.00	26,362.92	0.74
051700300100 - SUBEB	Maintenance of office equipment	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Provision of Assorted textbooks for Libraries (17,300 Copies)	-	133,417.46	-	133,417.46	133,417.46	-
051700300100 - SUBEB	Strengthening Data Collection on OOSC and Children at Risk of Dropping Out	-	7,000.00	-	7,000.00	7,000.00	-
051700300100 - SUBEB	Preparation and development of Medium Term Basic Education strategic Plan	-	10,000.00	-	10,000.00	10,000.00	-
051700300100 - SUBEB	Capacity building of EMIS, M&E, Statitics, HPRS, Officers from Zones and LGEAs on e-Data Generation, Development Harmonization, Queries, Report)	-	22,241.02	-	22,241.02	22,241.02	-
051700300100 - SUBEB	Provision of Computers and Digital Gadgets to Models Primary Schools	88,000.00	160,000.00	-	160,000.00	72,000.00	0.55
051700300100 - SUBEB	Procurement of 4 New Vehicle (HILUX) for Supervision, Monitoring and Inspection of Basic Schools	26,149.30	75,000.00	-	75,000.00	48,850.70	0.35
051700300100 - SUBEB	Procurement of 4New Vehicle Chairmen, Two Board Members and Board Secretary	-	200,000.00	-	200,000.00	200,000.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	NUT.1 SBPs Promote school feeding programmes in all early child care and primary schools to improve nutritional status, learning capacities and enrollment/retention of school-age children through community participation	980,000.00	2,210,000.00	(1,210,000.00)	1,000,000.00	20,000.00	0.98
051700300100 - SUBEB	S.P.1.3 FNS Promote Prod.& Conspt Of Diversified Nutritious Foods, Plant&Animal Proteins, Energy Giving FoodCrops, MicroNutrient Rich Fruits&Green Leafy Vegetables at H/H & Commtly Levels Through Commtly Farms, Home&School Farming	-	43,000.00	-	43,000.00	43,000.00	-
051700300100 - SUBEB	NUT.I SBPs Promote and support the establishment of school gardens to provide complementary feeding and also stimulate interest in farming, food and nutrition-related matters among school children	-	20,700.00	-	20,700.00	20,700.00	-
051700300100 - SUBEB	NUT.1S SBPs trengthen nutrition education and training in the curricula of early child care, primary and Junior schools	-	2,750.00	-	2,750.00	2,750.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Provision of Non Core Text Books (HAUSA, ISLAMIC STUDIES, ARABIC and PHE)	75,000.00	75,000.00	-	75,000.00	-	1.00
051700300100 - SUBEB	COMPUTER STUDIES BOOK FOR NURSERY (ECCDE)	-	5,000.00	-	5,000.00	5,000.00	-
051700300100 - SUBEB	COMPUTER STUDIES BOOK FOR PRIMARY SCHOOL	-	30,000.00	-	30,000.00	30,000.00	-
051700300100 - SUBEB	Provision of Hand writing and traces books	-	30,000.00	-	30,000.00	30,000.00	-
051700300100 - SUBEB	Procurement of ECCDE Play Materials and equipment	-	150,000.00	-	150,000.00	150,000.00	-
051700300100 - SUBEB	Sports Development	-	71,092.85	-	71,092.85	71,092.85	-
051700300100 - SUBEB	Procurement of chalk	131,500.00	150,000.00	-	150,000.00	18,500.00	0.88
051700300100 - SUBEB	Procurement of White Board Markers	73,637.08	73,637.08	-	73,637.08	0.00	1.00
051700300100 - SUBEB	Procurement of prepared Lesson Plan for Literacy and Numeracy (Primary 1- 3)	194,850.00	240,000.00	-	240,000.00	45,150.00	0.81
051700300100 - SUBEB	Provision of Instructional Materials. Eg (BB/Ruler, Pencil, Eraser)	223,480.00	250,000.00	-	250,000.00	26,520.00	0.89
051700300100 - SUBEB	Procurement of Agricultural equipment for schools	-	142,185.70	-	142,185.70	142,185.70	-
051700300100 - SUBEB	Minjibri Boarding Primary School Feeding programme	-	-	50,000.00	50,000.00	50,000.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Training of LGEAs, Zones and SUBEB headquarters Quality assurance Officers on e-Quality Assurance and tracking of teachers policy indicators	-	40,000.00	-	40,000.00	40,000.00	-
051700300100 - SUBEB	Quality Assurance	-	142,185.70	-	142,185.70	142,185.70	-
051700300100 - SUBEB	NUT.3 SBPs Conduct Training and retraining on food and nutrition to augment the capacity of Agric and Home Economics Teachers in primary and Jss schools	-	1,613.33	-	1,613.33	1,613.33	-
051700300100 - SUBEB	Training of Islamic and Arabic Teachers on Basic Education	-	90,000.00	-	90,000.00	90,000.00	-
051700300100 - SUBEB	Conduct of School Based training (whole school approach)	-	35,000.00	-	35,000.00	35,000.00	-
051700300100 - SUBEB	Provision of RANA Textbooks for P5	-	80,000.00	-	80,000.00	80,000.00	-
051700300100 - SUBEB	Provision of RANA Textbooks for P6	-	80,000.00	-	80,000.00	80,000.00	-
051700300100 - SUBEB	Training of Master trainers, Step down Training to Teachers of P5 and P6	71,250.00	48,000.00	-	48,000.00	(23,250.00)	1.48
051700300100 - SUBEB	Training of planning officers on strategic planning	-	450.00	-	450.00	450.00	-
051700300100 - SUBEB	To build capacity of budget officers on international standard budget preparation	-	10,000.00	-	10,000.00	10,000.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Staff Capacity Building on various Professions	972,540.00	100,000.00	-	100,000.00	(872,540.00)	9.73
051700300100 - SUBEB	Training on tackling farmers/herders conflict in some selected LGEAS	-	5,000.00	-	5,000.00	5,000.00	-
051700300100 - SUBEB	State Level Sensitization training for State Nomadic Staff	-	10,000.00	-	10,000.00	10,000.00	-
051700300100 - SUBEB	Community Engagement with Active Fulani Leaders and Association.	-	5,000.00	-	5,000.00	5,000.00	-
051700300100 - SUBEB	High-level Evidence-Based Advocacy to community leaders on Addressing Out-of-School Children	-	20,000.00	-	20,000.00	20,000.00	-
051700300100 - SUBEB	Developing and implementing a State wide advocacy and sensitization campaign on OOSC	-	30,000.00	-	30,000.00	30,000.00	-
051700300100 - SUBEB	Refresher Training on SBMC	-	20,000.00	-	20,000.00	20,000.00	-
051700300100 - SUBEB	Annual Enrolment Drive Campaign	-	30,000.00	-	30,000.00	30,000.00	-
051700300100 - SUBEB	NUT 3. SBPs Formation and strengthening of WASH in primary school Led Total Sanitation9 (KNSG/UBEC)	-	1,860.00	-	1,860.00	1,860.00	-
051700300100 - SUBEB	S.P.3 SBPs Provision of Water And Sanitation Equipment to Primary & Junior School	-	25,000.00	-	25,000.00	25,000.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Procurement of 9 year Basic Education Curriculum	-	35,000.00	-	35,000.00	35,000.00	-
051700300100 - SUBEB	Constructions of New Classrooms	4,303,905.83	3,922,098.66	-	3,922,098.66	(381,807.16)	1.10
051700300100 - SUBEB	Construction of New Toilets Blocks	73,065.93	373,400.95	-	373,400.95	300,335.03	0.20
051700300100 - SUBEB	Procurements of Pupils Furniture of the newly Constructed Classrooms	1,350,866.02	1,380,973.82	-	1,380,973.82	30,107.80	0.98
051700300100 - SUBEB	Procurements of Teachers Furniture	-	19,155.90	-	19,155.90	19,155.90	-
051700300100 - SUBEB	Renovation Of100 Classrooms across the State	1,033,718.77	1,010,928.52	-	1,010,928.52	(22,790.25)	1.02
051700300100 - SUBEB	maintenance of office buildings	87,250.00	100,000.00	-	100,000.00	12,750.00	0.87
051700300100 - SUBEB	Project Monitoring	-	142,185.70	-	142,185.70	142,185.70	-
051700300100 - SUBEB	Construction of 2 Hostels for Boys and Girls at Tarda	345,670.00	469,205.24	-	469,205.24	123,535.24	0.74
051700300100 - SUBEB	Construction of Mosque at Tarda Smart School	-	30,000.00	-	30,000.00	30,000.00	-
051700300100 - SUBEB	Extesion of Baoundary wall	-	109,010.73	-	109,010.73	109,010.73	-
051700300100 - SUBEB	Provision of Play Ground	-	10,000.00	-	10,000.00	10,000.00	-
051700300100 - SUBEB	Construction dinning Hall and kitchen	-	174,484.69	-	174,484.69	174,484.69	-
051700300100 - SUBEB	Pre- Rehabilitation Conditions survey	-	10,000.00	-	10,000.00	10,000.00	-
051700300100 - SUBEB	Provision of Solar Power to Block Building 'D' @ State Universal Basic Education Board, Kano	-	15,000.00	-	15,000.00	15,000.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Construction of one-block story building (SUBEB Type) at GSSS Kofar Liman in Karaye LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Construction of one-block story building at GSSSS Kwanyawa (SUBEB Type) in Karaye LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Renovation of Falgore Central Primary School and provision of furniture in Rogo LGA	167,428.12	200,000.00	-	200,000.00	32,571.88	0.84
051700300100 - SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Gwadaba in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Renovation and Construction of Islamiyya on Decking at Unguwa Uku Kauyen Alu	-	25,000.00	-	25,000.00	25,000.00	-
051700300100 - SUBEB	Construction of 2No. 4 Classrooms Story Block with office and Store at GGSSS, Permanent Site, Massu in Sumaila LGA	235,470.00	251,458.63	-	251,458.63	15,988.63	0.94
051700300100 - SUBEB	Construction of 2No Science /Home Economic Labs at GGSSS, Permanent Site Massu in Sumaila LGA	-	104,324.50	-	104,324.50	104,324.50	-
051700300100 - SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Kadanya in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Construction of Office Building at Kano Municipal LEA.	87,657.00	100,000.00	-	100,000.00	12,343.00	0.88
051700300100 - SUBEB	Construction of Classroom Story Block (SUBEB type) at Proposed Jaba Primary School in Fagge LGA	-	56,000.00	-	56,000.00	56,000.00	-
051700300100 - SUBEB	Completion of additional 4 Classroom upstairs at Proposed Jaba Primary School in Fagge LGA	78,950.00	100,000.00	-	100,000.00	21,050.00	0.79
051700300100 - SUBEB	Construction of Islamiyya Block of 2 classroom with office at Ja'unawa	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Renovation and Construction of Islamiyya on Decking at Unguwa Uku Kauyen Alu in Tarauni LGA	-	25,000.00	-	25,000.00	25,000.00	-
051700300100 - SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Kadanya in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Dinyar Madiga in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Construction of Islamiyya Block of 2 Classroom with Office at Shanga in Takai LGA	-	50,000.00	-	50,000.00	50,000.00	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Construction of Additional Classrooms at Shabbabul Islamiyya Primary and Secondary School and additional Toilet in Nassarawa LGA	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	General renovation of Kafin Maiyaki special primary school	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Wall fencing of Kumbotso Special Primary School	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Wall fencing of Sumaila Primary School	-	50,000.00	-	50,000.00	50,000.00	-
051700300100 - SUBEB	Provision of School Furnitures for Primary at Ungogo, Kabo, Kiru, Shanono,Rogo, Kibiya, Madobi Kumbotso, R/Gado,Albasu, Kumbotso, Warawa & Gabasawa LGAs	969,253.07	1,000,000.00	-	1,000,000.00	30,746.93	0.97
051700300100 - SUBEB	NUT.3 WASH Organize town hall meetings on personal hygiene, hand washing promotion and menstrual hygiene management for adolescents Girls/Boys	-	5,580.00	-	5,580.00	5,580.00	-
051700300100 - SUBEB	NUT.5 SBPs Promote regular physical activities and medical check up in schools including provision of adequate relevant facilities	-	20,474.40	-	20,474.40	20,474.40	-



**2025 SPECIAL DISCLOSURE SUBEB**

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
051700300100 - SUBEB	Provision of Non Core Text Books (HAUSA, ISLAMIC STUDIES, ARABIC) and PHE	189,560.00	240,000.00	-	240,000.00	50,440.00	0.79
051700300100 - SUBEB	Digitalization and Compilation of Class Six Pupils Continue Assessment and Production of transition letter to the successful candidates	-	55,000.00	-	55,000.00	55,000.00	-
051700300100 - SUBEB	Procurement of Science Kits	134,785.00	200,000.00	(50,000.00)	150,000.00	15,215.00	0.90
<b>TOTAL</b>		<b>11,967,623.20</b>	<b>15,845,772.66</b>	<b>(1,210,000.00)</b>	<b>14,635,772.66</b>	<b>2,668,149.47</b>	<b>29.41</b>

ACCOUNTANT GENERAL  
KANO STATE MINISTRY OF FINANCE  
& ECONOMIC DEVELOPMENT

PRESENTATION &  
VALIDATION OF THE  
KANO STATE  
FINANCIAL STATEMENTS  
*For the year ended*  
**2025**

DATE: 19th - 23rd MAY 2025  
VENUE: BUDHOTEL NUTTI, HAJJALA

INTEGRITY, ACCOUNTABILITY & TRANSPARENCY  
IN THE PUBLIC FINANCIAL MANAGEMENT



